City Council Meeting

Agenda

680 Park Avenue
Idaho Falls, ID 83402

Thursday, August 26, 2021 | **7:30 PM** | **City Council Chambers**

While Coronavirus (COVID-19) is still a public health risk, the City will follow Eastern Idaho Public Health (EIPH) recommendations. EIPH currently recommends observance to The Centers for Disease Control and Prevention (CDC) guidelines.

Welcome.

City Council Meetings are open to any member of the public. All are welcome to observe (either in person or via the City's website livestream). Note that not all agenda items include the opportunity for public comment. Also, please be aware that amendments to this agenda may be made by Council during the meeting upon passage of a motion that states a good faith reason why the desired change was not included in the original agenda posting. To participate personally, we ask you to follow these City guidelines.

Opportunity for General Public Comment.

The public is invited to address the City Council but only regarding general matters that are not listed on this agenda or that are already noticed for a public hearing, subject to the Public Hearing Participation Guidelines below. When you address the Council, please state your name and some general contact information (e.g., city, address, neighborhood). Please limit your remarks to approximately three (3) minutes. For legal reasons, topics you may not comment upon include matters currently pending before the City's Planning and Zoning Commission or Board of Adjustment; pending City enforcement actions (including those on appeal); and City personnel actions.

Public Hearing Participation Guidelines.

1. In-person Comment. Because public hearings must follow various procedures required by law, please wait to offer your comments until comment is invited/indicated. Please address your comments directly to the Council and try to limit them to three (3) minutes.

2. Written Comment. The public may provide written comments via postal mail sent to City Hall or via email sent to the City Clerk at IFClerk@idahofalls.gov. Comments will be distributed to the members of the Council and become a part of the official public hearing record. Written testimony must be received no later than forty-eight (48) hours prior to the date of the hearing to ensure inclusion in the permanent City record.

3. Remote Comment. When available, the public may provide live testimony remotely via the WebEx meeting platform using a phone or a computer. Those desiring public hearing access should send a valid and accurate email address to VirtualAttend@idahofalls.gov no later than forty-eight (48) hours prior to the date of the hearing so log-in information can be sent to you prior to the meeting. Please indicate for which public hearing on the agenda you wish to offer testimony. Please note that the remote option will not be available for all meetings.

Regularly scheduled Council meetings are live-streamed and archived on the City website (idahofalls.gov). If communication aids, services, or other physical accommodations are needed to facilitate participation or access for this meeting, please contact City Clerk Kathy Hampton at 208-612-8414 or ADA Coordinator Lisa

Farris at 208-612-8323. They can help accommodate special needs.

1. Call to Order.

2. Pledge of Allegiance.

3. Public Comment.

Please see guidelines above.

4. Consent Agenda.

Any item may be removed from the Consent Agenda at the request of any member of the Council for separate consideration.

A. Idaho Falls Power

1) Idaho Falls Power Board Meeting Minutes - June 2021, July 2021, August 2021 **21-202**

June 24, 2021 Idaho Falls Power Board Meeting Minutes; June 24, 2021 Idaho Falls Power Special Meeting Minutes; July 8, 2021 Idaho Falls Power Special Board Meeting Minutes; and August 11, 2021 Idaho Falls Power Special Board Meeting Minutes.

Attachments: 2021 0624 IFP Board Meeting minutes .pdf
2021 0624 IFP Board Special Meeting minutes.pdf
20210708 IFP Board Meeting minutes.pdf
20210811 IFP Board Special Meeting minutes draft.pdf

B. Municipal Services

1) Treasurer's Report for June 2021 **21-219**

A monthly Treasurer's report is required pursuant to Resolution 2018-06 for City Council review and approval. For the month-ending June 2021, total cash, and investments total $143.5M. Total receipts received and reconciled to the general ledger were reported at $16.9M, which includes revenues of $14.8M and inter-departmental transfers of $2.1M. Total distributions reconciled to the general ledger were reported at $24.2M, which includes salary and benefits of $5.7M, operating costs of $16.4M and inter-departmental transfers of $2.1M. As reported in the attached investment report, the total investments reconciled to the general fund were reported at $136.2M.

Attachments: MS_June 2021 Treasurers Report.pdf

2) Minutes from Council Meetings **21-228**

August 9, 2021 City Council Work Session; August 12, 2021 City Council Meeting; and August 20, 2021 Idaho Falls Police Department Organization.

Attachments: 20210809 Work Session - Unapproved.pdf
20210812 Council Meeting - Unapproved.pdf
20210820 IFPD - Unapproved.pdf

3) License Applications, all carrying the required approvals

Recommended Action:

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

5. Regular Agenda.

A. Idaho Falls Power

1) IF21-34 Conduit Fiber Agreement with B. Jackson Construction **21-225**

Idaho Falls Power solicited bids from qualified contractors to provide conduit for buried electrical conductor replacement and fiber optic cable installation over the next three years or until the fiber expansion project is complete. B. Jackson Construction was the only responsive, responsible bidder. Based on the quantities installed in the first two years of the Conduit/Fiber project and the per unit bid prices, the value is estimated to be $2,464,668.95, plus a twenty percent (20%) contingency of $492,933.79 for a total authorization of $2,957,602.74 per year. The 20 percent (20%) contingency is felt to be adequate if we are able to accelerate the construction schedule.

Recommended Action:

Approve this bid award to B. Jackson Construction of West Jordan, Utah for the unit prices shown as bid, for an estimated total of $2,464,668.95, plus a twenty percent (20%) contingency of $492,933.79 for a total authorization of $2,957,602.74 per year and give authorization for the Mayor and City Clerk to execute the necessary documents, (or take other action deemed appropriate).

Attachments: 00410 bid form.pdf
IFP Fiber conduit Agreement w B Jackson s.pdf

B. Municipal Services

1) Adoption of 2021/22 Fees, Including New Fees and Fee Increases **21-221**

The Public Hearing for the 2021/22 fees took place on Thursday, August 12, 2021, pursuant to Idaho Code §50-1002.

Recommended Action:

Adopt the 2021/22 fee resolution or take other deemed appropriate.

Attachments: Resolution Fee Workbook 8.4.21 (posse).pdf

2) Adoption of a 1% Levy of Forgone for Fiscal Year 2021/22 **21-222**

The Public Hearing for the 2021/22 forgone levy took place on Thursday, August 12, 2021, pursuant to Idaho Code §63-802(1)(e).

Recommended Action:

Adopt the 1% levy of the 2021/22 forgone amount or take other action deemed appropriate.

Attachments: Resolution Forgone Amount (2021 $407,400.00).pdf

3) Adoption of 2021/22 Fiscal Year Budget Ordinance **21-220**

The public hearing for the 2021/22 fiscal year budget took place on Thursday, August 12, 2021 pursuant to Idaho Code §50-1002.

Recommended Action:

Adopt the 2021/22 fiscal year budget in the amount of $294,891,737 and approve the attached appropriations ordinance, appropriating monies to and among the various funds, under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

Attachments: 2021-22 Budget Ordinance.pdf

4) Purchase 50' Digger Derrick for Idaho Falls Power **21-223**

This purchase will replace unit #3029, a 2011 Digger Derrick that is approaching its useful life and scheduled for replacement.

Recommended Action:

Accept and approve the quote received from Altec Industries, Inc. accessing the General Services Administration (GSA) contract #GS-30F-026GA for a total of $317,249.00 or take other action deemed appropriate.

Attachments: GSA_Piggyback_Quote_City of Idaho Falls(2).pdf
City of Idaho Falls-DH50(4).PDF

5) RFP 21-086, Comprehensive Annual Financial Audit Services **21-224**

The purpose of this request is to hire a qualified firm to provide certified public accounting annual financial auditing services to the City of Idaho Falls for the fiscal year ending September 30, 2021. The city received a total of four proposals that were evaluated based on the proposal criteria. A five-member evaluation team consisting of one City Council member, two department directors (Idaho Falls Power and Public Works), Controller and Treasurer reviewed and scored the proposals based on the criterion identified in the request for proposal.

Recommended Action:

Accept and approve a professional services contract with EideBailly for comprehensive annual financial audit services for an estimated total of $97,000.

Attachments: RFP 21-086 Evaluation.pdf
EideBailly.pdf

6) Request to Surplus City Property **21-182**

The Fire and Municipal Services departments have determined this property, formerly known as Fire Station 6 is no longer needed and recommend the disposal of this property with a minimum appraisal value of $181,000.

Recommended Action:

Authorize the sale of City property located at 525 E. 8th Street and request the City Clerk to publish a summary of the action taken by the City Council in the official newspaper and provide notice of a public hearing at least fourteen (14) days prior to the date, pursuant to Idaho Statute §50-1402 or take other action deemed appropriate.

Attachments: MS_525 W 8th St- Fire Station-Idaho Falls - Appraisal.pdf

7) Approval to Write-Off Unpaid Utility Service Accounts **21-205**

There are 694 uncollectible accounts which include the following account categories: bankruptcy at $21,717.14, deceased at $15,358.57 and incarcerated at $3,259.65. The balance of $178,906.37 has meets the terms of the City Service Delivery Account Write-Off Policy. For comparison purposes, the total approved write-off for utility service accounts last year for the calendar year 2015 was $235,291.65 and represents a decrease of $16,049.92.

Recommended Action:

Approve the write-off of $219,241.73 in unpaid utility services accounts which have been determined as uncollectible for the calendar year 2016, or take other action deemed appropriate.

8) Approval to Write-Off Uncollectible Miscellaneous Delinquent Accounts **21-206**

Municipal Services is recommending the write-off of forty-four (44) delinquent accounts that are for damage to city property, rental of yard containers, weed control and animal control services. This request includes a total of 7 damage to city property delinquent accounts for a total of $87,123.02 for calendar years 2016 and 2019, of which 3 account holders are deceased, with no known estate; 2 account bankruptcies; and 2 account holders are incarcerated. A total of $6,326.11 for the calendar year 2016 includes unpaid rentals for yard containers. The balance of the write-off request of $3,477.11 includes unpaid weed control and animal control delinquent accounts for calendar years 2016, 2017 and 2018 deemed uncollectible by Municipal Services and verified by the City's contracted collection agency.

Recommended Action:

Approve the write-off of miscellaneous delinquent accounts determined as uncollectible for a total of $96,926.24 or take other action deemed appropriate.

6. Announcements.

7. Adjournment.

Memorandum

File #: 21-202 **City Council Meeting**

FROM: Bear Prairie, General Manager
DATE: Thursday, July 22, 2021
DEPARTMENT: Idaho Falls Power

Subject

Idaho Falls Power Board Meeting Minutes - June 2021, July 2021, August 2021

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Approve the Idaho Falls Power Board meeting minutes as described below, (or take other action deemed appropriate).

Description, Background Information & Purpose

June 24, 2021 Idaho Falls Power Board Meeting Minutes; June 24, 2021 Idaho Falls Power Special Meeting Minutes; July 8, 2021 Idaho Falls Power Special Board Meeting Minutes; and August 11, 2021 Idaho Falls Power Special Board Meeting Minutes.

Alignment with City & Department Planning Objectives

☐ ☐ ☒ ☐ ☐ ☐ ☐ ☐

This action is in accordance with Idaho Code § 74-205(1) and supports our readiness for good governance by demonstrating sound fiscal management and enabling trust and transparency.

Interdepartmental Coordination

n/a

Fiscal Impact

n/a

Legal Review

n/a

June 24, 2021 Unapproved

The Idaho Falls Power Board of the City of Idaho Falls met Thursday, June 24, 2021, at the Idaho Falls Power Energy Center, 140 S. Capital, Idaho Falls, Idaho at 7:00 a.m.

Call to Order, Roll Call, and Announcements:
There were present:
Mayor Rebecca L. Noah Casper
Board Member Michelle Ziel-Dingman
Board Member Jim Francis
Board Member Jim Freeman
Board Member Lisa Burtenshaw (arrived at 7:05 a.m.)
Board Member John Radford (arrived at 7:06 a.m.)
Board Member Thomas Hally

Also present:
Bear Prairie, Idaho Falls Power (IFP) General Manager
Stephen Boorman, IFP Assistant General Manager
Ben Jenkins, IFP Systems Engineer
Randy Fife, City Attorney
Linda Lundquist, IFP Board Secretary

Mayor Casper called the meeting to order at 7:04 a.m. and gave a brief overview of the recently held American Public Power Association's (APPA) conference. She shared some booklets obtained from the conference and based on various topics of conversations, she noted there seems to be a push for electrification in the transportation sector. She also pointed out a growing secondary market for used car batteries. Mayor Casper said that the Biden Administration has allotted more money in the nuclear budget than has been seen in the last five years. Board Member Freeman asked what the carbon footprint of batteries looked like and General Manager (GM) Prairie mentioned that the rare earth minerals used in battery production may be a game stopper for scaling up and noted a possible bigger issue may be recycling and how to pull metals back out for future use but noted that production costs continue to be going down.

Board Member Updates and Announcements
Board Member Francis asked why B. Jackson wasn't listed by name on the contracts for City Council's review and Mr. Fife replied that a blank contract is acceptable, as the memo specifies what the contract is for. Board Member Francis was not sure of the work that Wheeler Electric does per the contract and GM Prairie explained that they provide the fiber splice, which brings the line into the home and added that Wheeler also installs the optical network terminal (ONT) box in residences. He made a few brief announcements that included the upcoming summer membership meetings for Idaho Consumer-Owned Utilities Association (ICUA) and Utah Associated Municipal Power Systems (UAMPS). He added that one of the utility's largest industrial customers, Anheuser-Busch Malting Plant won an Energy Efficiency Award by working with IFP on energy efficiency projects. GM Prairie requested that the Budget Review move ahead of Board Policy No. 1.

Cost of Service/Rates/Budget Review/Capital Plan
Assistant General Manager (AGM) Boorman gave a brief overview of IFP's larger projects and noted that the city will see a large benefit from these projects as the lines will tie back in on the north side of town. He also noted that once the Paine substation is completed, that the Westside substation upgrades will begin next year. Board Member Hally asked if Bonneville Power Administration (BPA) had been properly maintaining the equipment and AGM Boorman replied that there will be some needed upgrades. He

continued to point out that the fiber project is in its third year and noted that it is a significant reinvestment in city infrastructure. Mr. Jenkins displayed a map of the utility's electrical system and illustrated how the Paine substation connects to Sugarmill. He exhibited an electromechanical relay and explained how the 1930s technology works and pointed out how temperamental it can be and that it requires a lot of calibration and tweaking. He added that digital relays are replacing this old technology. Board Member Hally asked if digital is better for cyber security and Mr. Jenkins replied that the digital relays can be programed with much more flexibility and pointed out that one digital relay can replace up to 100 mechanical relays. There was some discussion on cyber security and how beneficial the Supervisory Control and Data Acquisition (SCADA) system is. Mr. Jenkins showed the before and after photos of the substation upgrades and noted that alarms will trigger if something is not right. He explained the difficulty of replacing old parts that are no longer being made. Board Member Hally asked if all the upgrades will be complete by 2025 and Mr. Jenkins clarified that the digital upgrades will be complete. AGM Boorman added that upgrades to infrastructure are continual, which led to a discussion on upgrading infrastructure. AGM Boorman pointed out how the utility has been focused on executing on the capital improvement plan (CIP) with multi-year projects, fuse cutouts and upgrading city streetlights with LED. There was a brief discussion on neighborhood lighting and Dark Sky Initiatives. Board Member Francis pointed out that street lighting costs comes out of the general fund and GM Prairie said that LED saves on operating and maintenance costs for Public Works and added that they could be controlled with Wi-Fi in the future if the city chooses to go in that direction. AGM Boorman continued to report that the fiber buildout is on target. GM Prairie said that it should be complete by late 2023 and added that he's anticipating adding at least one more fiber hut to the south side of town. There was a discussion about fiber huts on city-owned property and which departments maintain the surrounding property. He said that agreements are in place and memorialized in memos with other city departments if there were any exchanges between departments. Board Member Freeman asked what the plan is when the utility outgrows its current location and AGM Boorman said that the office and warehouse space is looking good, and a lot of outside storage has been moved to the Westside substation, but noted the immediate issue is parking and truck space. GM Prairie pointed out that the city hydro plant here will never be moved for obvious reasons and the current warehouse/offices are very centrally located from an operational standpoint and added that the current central location is also the fiber hub for the city. From his estimates it would be between $40-60 million dollars to relocate operations and would not result in increased operational efficiency due to location. He reminded the board that the removal of the water tower creates the ability to expand truck storage and vehicle parking as has been discussed and in IFP's strategic plan for the past three years. AGM Boorman noted the utility is having an issue getting steel poles delivered for the 161 kV Line project and Board Member Burtenshaw asked for more details about the York Road expansion. AGM Boorman outlined the city's expansion plan and referred her to the Public Work's page on the city's website where Director Fredericksen has outlined the project in more detail. GM Prairie said the utility is keeping up with city annexations on customer buyouts over the last four years. Board Member Freeman asked if traffic lights were being replaced with detection systems and AGM Boorman said that upgraded camera systems are going in where the current systems are failing and GM Prairie added that the new coordination system on 17th will be turned on this coming week. The remaining CIP budget was reviewed and Mayor Casper asked what the $50,000 budget item was for utility work relating to the water tank removal, and AGM Boorman said the utility is working jointly with Public Works when the yard gets torn up and noted there will likely be opportunities to upgrade the plumbing and electrical systems at the Idaho Falls Power and Fiber in conjunction with the water project.

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

GM Prairie reviewed how the PILOT amount is derived per Board policy. Board Member Hally acknowledged that if value of land is skyrocketing, should the PILOT follow the value of the land? GM Prairie asked Board Member Hally if the PILOT follows the value of land, how would the utility handle it

when land prices go down, which they can? He continued to state that one of the goals of a good PILOT policy should be stability and predictability and in his professional opinion basing things on something as volatile as property values does not meet this objective. He added that if IFP were an investor-owned utility the amount the city would receive in taxes would be under five percent (5%) and likely closer to four percent (4%). Board Member Radford asked Mayor Casper if this topic was discussed in the governance sessions at APPA? And Mayor Casper said that free services like water were discussed and noted that entities are grappling with making things equitable. Board Member Freeman agreed that finding the sweet spot is tricky. After a short discussion, GM Prairie pointed out the city is the utility's fourth largest customer and noted that Parks is a large customer. He reminded the Board that a few years ago the utility partially paid for the sewer treatment plant upgrade through its energy efficiency program, which has a lasting result of Public Works' saving about $400,000 per year. Mayor Casper said she wanted to make sure there was a majority consensus to not make changes to the current PILOT and Board Member Burtenshaw said that based on what was presented, that six-point five percent (6.5%) seemed to be the right amount and noted that it is slightly above average of other utilities. GM Prairie said the Board has reviewed various methods to determine PILOT and explained that a three-year average is used and noted if it was based on property taxes the amount would be closer to four-point eight percent (4.8%).

Cost of Service/Rates/Budget Review/Capital Plan

GM Prairie gave an overview of the cost of service (COSA) process and pointed out that rates should be cost-based, fair and equitable and added that it's just a cash flow model. He reviewed the revenue requirement with a five-year look into the future. There was a discussion on fixed versus variable costs. He explained the importance for different rate classes and noted the adjustments made five years ago to residential, commercial and industrial seem to be holding up well. He reviewed the historical power cost adjustments (PCA) and Board Member Radford worried that the utility has been so efficient in giving the PCA, that rate payers may not even know they are getting it. GM Prairie cautioned that this is the worst market volatility than he'd seen since the energy crisis in 2001 and explained that he purchased energy for the next four days that cost five-times more than it would normally this time of year. GM Prairie said the utility is working with customers like Busch Ag to shift some of their peak load. Mayor Casper mentioned if the city had more robust utility/billing software, that perhaps it could add in time-of-day usage to better inform rate setting and pointed out the deficiencies in the current software. GM Prairie added that a prepaid option for customers would be a good tool for the chronically late payers and said that Cayenta is currently not capable of that. He continued to note though that the Advanced Metering Infrastructure (AMI) system since 2013 has been able if we had the Customer Information System (CIS) software to produce this function. Board Member Francis added that a possible trend in this area could be putting a battery in your home and GM Prairie cautioned that while this could be a trend, it's not affordable quite yet and needs to get out of the conceptual stage to widespread adoption, which is happening. He added that rate stabilization is intended to stabilize rates in drought years like we are experiencing this year.

GM Prairie reviewed the budget and added that he would like to add two positions, with one of them being subject to reduction in force (RIF) due to the position being focused on fiber expansion the next two years. Mr. Fife added that there is nothing wrong with telling people what may happen with a job and pointed out the concern would be making concessions to the employee. GM Prairie explained that he tries to refine the budget every year and noted he is anticipating buying more tier one power from Bonneville Power Administration (BPA) because it will be the start of a new two-year rate period. He explained how the cashflow statement was reflective of Rocky Mountain Power (RMP) paying for future capital of their portion of the 161 kV Line project and the bond sale. He pointed out the operations and maintenance went down a bit year over year. GM Prairie said the dues and subscriptions are expensive and explained the importance and benefits of membership in organizations that support public power. Board Member

Burtenshaw mentioned it would be best to leave a membership if the partnership became nonbeneficial to the city. GM Prairie stated that Northwest River Partners (NWRP) wants to substantially raise their dues so they can hire a full-time lobbyist, but he is cautioning against that increase and prefers to grow the membership instead and Mayor Casper mentioned the Board appears in agreement. The Board recommended GM Prairie scale back the payments to NWRP media campaigns if possible due to the large increase in costs year over year but stated they do very much support the efforts to increase hydro awareness.

Utility Reports

Transmission and Distribution - GM Prairie showed pictures and explained where the new Paine substation project was at.

Organizational Reports

Utah Associated Municipal Power Systems (UAMPS) – GM Prairie gave an update on the Carbon Free Power Project (CFPP) and stated that the project management committee (PMC) voted to amend the budget, which triggered an offramp for July 16, 2021. He explained that under the new design the original $55MWh not to exceed in 2020 dollars long-term cost of energy contract would increase to $58MHh if we stay in the project and not utilize this offramp and added that the Department of Energy (DOE) agreement would need to get amended as well and pointed out that if a large number of other participants dropped out but the remaining participants voted as the PMC to stay in, the city wouldn't get reimbursed under the terms of the reimbursement agreement. Board Member Francis asked if there was any new subscription interest and GM Prairie said there were some letters of intent but that there wouldn't be any contracts signed before the offramp deadline. He explained that he would like to request a formal resolution from the Board/City Council to stay in the project and expressed that it might be best to hear directly from Doug Hunter and Mason Baker of UAMPS so the Board can get direct answers from them on their questions pertaining to this offramp decision. Mayor Casper suggested the Board meet in a special session on July 8, prior to the next Council meeting to discuss and get more background on this decision point.

Announcements

GM Prairie said the final bond closing occurred yesterday and netted $20.5 million and added that the rate on everything including the cost of issuance is one point seven percent (1.7%), with the actual rate on the bonds at one point three percent (1.3%). He said the utility was rated with an AA stable credit rating and explained how hard that rating is to get for enterprise funds and added that it's unheard of for a utility of this size.

GM Prairie said the fiber statistics are included in the packet and to make him aware of any marketing opportunities.

There being no further business, the meeting adjourned at 11:07 a.m.

s/ Linda Lundquist

Linda Lundquist, BOARD SECRETARY

s/ Rebecca L. Noah Casper

Rebecca L. Noah Casper, MAYOR

June 24, 2021 Unapproved

The Idaho Falls Power Board of the City of Idaho Falls met Thursday, June 24, 2021, at the 161kV Construction Yard, 2017 E. Iona Road, Idaho Falls, Idaho at 12:00 p.m.

Call to Order, Roll Call, and Announcements:
There were present:
Mayor Rebecca L. Noah Casper
Board Member Jim Francis
Board Member Jim Freeman
Board Member Lisa Burtenshaw
Board Member John Radford

Absent:
Board Member Michelle Ziel-Dingman
Board Member Thomas Hally

Also present:
Bear Prairie, Idaho Falls Power (IFP) General Manager
Stephen Boorman, IFP Assistant General Manager
Josh Kendall, Summit Line Construction Project Manager
Richard Malloy, IFP Hydropower & Utility Regulatory Compliance Manager
Randy Westergard, IFP Operations Manager
Randy Fife, City Attorney
Michael Kirkham, Assistant City Attorney

Mayor Casper called the meeting to order at 12:05 p.m.

Tour and Discussion of Sugarmill to Paine 161kV Project
Mr. Kendall gave a project overview and pointed out the high-voltage lines that are currently under construction and showed where holes are being dug and where new concrete pads were poured. Mr. Malloy and Mr. Westergard gave general updates and timelines of the project and explained where poles will be going in next on the line. A short general question and answer session followed.

There being no further business, the meeting adjourned at 12:32 p.m.

s/ Linda Lundquist

Linda Lundquist, BOARD SECRETARY

s/ Rebecca L. Noah Casper

Rebecca L. Noah Casper, MAYOR

July 8, 2021 Unapproved

The Idaho Falls Power Board of the City of Idaho Falls met Thursday, July 8, 2021, at the Idaho Falls Power Energy Center, 140 S. Capital, Idaho Falls, Idaho at 7:00 a.m.

Call to Order, Roll Call, and Announcements:
There were present:
Mayor Rebecca L. Noah Casper
Board Member Michelle Ziel-Dingman
Board Member Jim Francis
Board Member Jim Freeman
Board Member Lisa Burtenshaw
Board Member John Radford
Board Member Thomas Hally

Also present:
Bear Prairie, Idaho Falls Power (IFP) General Manager
Randy Fife, City Attorney
Doug Hunter, Utah Associated Municipal Power System's (UAMPS) General Manager (via Zoom)
Mason Baker, UAMPS' General Counsel (via Zoom)
Linda Lundquist, IFP Board Secretary

Mayor Casper called the meeting to order at 7:02 a.m. and summarized for the Board that there are not significant changes to consider in the proposed resolution and emphasized that the project is still looking for up to five percent support from the city with the expectation of full reimbursement if the project gets built.

Subscription for Licensing Phase I of the Carbon Free Power Project
General Manager (GM) Prairie reviewed the background and timeline of the Carbon Free Power Project (CFPP) and reminded the Board that the original contract requirement still applies if notice is given to withdraw, that incurred costs will need to be paid back. He continued to say that based on the credit ratings of its members, UAMPS is financing everyone's participation with a line of credit and pointed out that interest charges will be accrued. He also noted that if the project goes into bankruptcy, IFP could be responsible for more money than originally agreed to because of its excellent credit rating. Board Member Freeman asked if we know the costs to date and GM Prairie said he put roughly $800,000 into the budget this year as a placeholder and added that Mr. Hunter had previously indicated that all costs will get rolled into the bond and put on a forty-year payback schedule if the project gets built. GM Prairie explained how the project has been downscaled in size and pointed out that the levelized cost of energy (LCOE) over 40-years would be slightly more now. Accordingly, UAMPS has increased the target LCOE used for project economic evaluation purposes from $55 per megawatt hour (MWh) to $58 per MWh. Board Member Hally asked if the performance or life expectancy changes by moving from a 50-megawatt energy (MWe) to 77 MWe module and GM Prairie said the life expectancy has not changed, but pointed out that by moving to 77 MWe, the ability to ramp up and down is less flexible now from what has been explained to the CFPP project management committee (PMC). He also reminded the Board that the new uprated unit is still pending approval from the Nuclear Regulatory Commission (NRC) and said if NuScale does not get approval it would trigger another exit from his understanding of the contract as presented in PMC meetings.

Board Member Francis asked if a Class 3 status was expected in early 2022 and GM Prairie said that would be a question for Mr. Hunter when he comes online and noted that the project is currently at a Class 4 and explained that a Class 3 is indicative of prices where the counts and materials are dialed in more and clarified

that a Class 1 is where the project will have actual bids back from contractors and going into construction. Mayor Casper asked if the ability to be reimbursed is lost in a Class 3 and GM Prairie said the utility will get reimbursed one hundred percent (100%) if the long-term costs go over $58 per MWh in the LCOE and the PMC votes to terminate the project. Mayor Casper said that it's important to have some reassurance on the schedule of the design certification and GM Prairie agreed that is a critical aspect of the project. Board Member Freeman pointed out that previously, the $55 per MWh model was in terms of 2018 dollars and noted that UAMPS has negotiated to move it to 2020 dollars with NuScale. GM Prairie illustrated that when the project comes online in 2030, $55 per MWh would equate to roughly $60-64 per MWh, depending upon what inflation assumptions are used. He pointed out that the new proposed design, which is a 6-module plant generating 462 MWe is still sitting around 103 MWe subscription. He explained how each participating member has a vote in the project and from there, it goes to the board of directors in which he is also a director, for a final vote. Board Member Francis asked if the PMC has seen Exhibit A and GM Prairie said the PMC approved the amendments to the Development Cost Reimbursement Agreement (DCRA), but that he has not seen the final agreement. He added that the resolution in the packet has updated information to consider.

Board Member Radford asked GM Prairie if the city is still going to need peaking power and GM Prairie said yes and explained that energy costs during this recent extreme heatwave and pricing event are around $300 - $400 per MWh in peak times, but in the middle of the day and other times, they run closer to $30 - $40 per MWh and he pointed out that peak energy is what the markets are showing are in short supply this summer and likely going forward. He also noted that IFP's load shape is the same as others' where peak power is needed and not flat 24X7 power. He continued to point out that the problem nuclear faces are base-load energy because if a small modular reactor (SMR) only runs for 1000 peak hours per year, then it's competing with subsidized, lower-capital, non-dispatchable renewable energy like wind and solar that floods the market with excess energy eighty percent (80%) of the time. Board Member Radford said that was his understanding too. Board Member Burtenshaw asked if existing nuclear plants were shutting down due to life-expectancy and GM Prairie said no, that it's due to economics and pointed out that those older plants cost much less to run (between $32 and $38 per MWh) than the CFPP and are still shutting down due to more economical options and market price forces in regions of the United States where they have an organized market. Board Member Radford added that the Biden Administration is trying to force them to remain open. Board Member Hally asked if the city has reduced its share or if any member has increased their share? GM Prairie said that he doesn't believe anyone has done any substantial megawatt increases from the last time but has heard there may be some utility increases this off-ramp/re-election period. Mayor Casper pointed out that the strategy for some is to increase shares later in the project and GM Prairie agreed that had been a strategy that has been discussed in past PMC meetings. Mayor Casper talked about the renewed research efforts in battery storage and GM Prairie agreed that the future will likely include a little of everything, including advanced nuclear technology, solar batteries, hydro, etc.

Mayor Casper introduced Mr. Hunter and Mr. Baker of UAMPS who joined the discussion via Zoom and asked for clarity on the city's risks and financial obligations. Mr. Hunter identified several items that he views as de-riskers of the CFPP and gave the following examples; Class 2 engineering estimates that could change pricing, licensing through the NRC, the Department of Energy's (DOE) $1.4 billion dollar award (which is in the process of modification but hasn't seen any pushback from the DOE), the reduction from twelve (12) to six (6) modules, asking for heavier front loading in the first few years (minimizing debt and government costs, which is UAMPS' responsibility), second contract with NuScale (DCRA), engineering procurement contract (which outlines the complete scope and responsibilities of all parties), move by Fluor to increase estimate costs associated with the run up in construction costs, increased owners cost to be more conservative, and the dry cooling concept is coming in closer to $56 per MWh. He stated the lessons learned

from Summer and Vogel were that they didn't have a complete scope of their project and pointed out that UAMPS has hired Project Director, Shawn Hughes, whose experience includes bringing up the United Emirates AP1000 reactors, bringing the South Korean reactors online, and is currently finishing up work on the Ontario Power Nuclear Refurbishment Project. Mr. Hughes he's been working closely with Fluor and NuScale to ensure that very detailed workorders and a complete scope of work is received. Mr. Hunter said these three contracts will allow the project to proceed through to the next off-ramp at $58 per MWh with one hundred percent (100%) reimbursement if $58 per MWh is exceeded. GM Prairie asked what class estimate the project would be at by the next off-ramp period and Mr. Hunter said it would be a Class 2 (later in the meeting Mr. Baker reminded Mr. Hunter and the Board that there will be an off-ramp at a Class 3 estimate), which is a pre-vendor bid. He clarified that a Class 1 is a definitive estimate where there would be enough information to decide whether to build the project. Mr. Hunter said if the estimate increased to $58.01 per MWh, that would trigger an off-ramp and the project could be cancelled with full reimbursement. Mayor Casper asked if the design modification certification would be back by the Class 2 and Mr. Hunter clarified that it wouldn't be a design modification certification but a standard design application. He reiterated that the design has been approved and is in the final stages of the public comment period with the NRC. He reiterated the changes to the design and added there will be one license for six modules. Mr. Hunter said that the NRC has 60 days to accept the application and added if it's not accepted, there could likely be a problem. Mr. Baker agreed with Mr. Hunter that the combined operating license application (COLA) shouldn't pose a problem and will be submitted seven months before it's anticipated the standard design application would be approved so there should be good visibility in how the upgrade approval is going. Mr. Hunter said the reason they are asking for budget adjustments in this off-ramp period is to stay on the 2029 schedule, which will save time and avoid costly delays. Board Member Francis asked if reimbursement eligibility changes if the city reduces its commitment to one or two and a half megawatts and Mr. Hunter said yes, the project would be reimbursed if UAMPS cancels the project. Board Member Francis asked if there is an off-ramp between Class 3 and Class 2 and Mr. Hunter initially said no and added that there could be a chance at an economic competitive test (ECT) run next year at the Class 3. He later corrected that statement and said per Mr. Mason that there will be a Class 3 offramp in September 2022. He reminded the Board that any participant can withdraw, but will be committed to the current phase, which runs to February 2024. Board Member Francis asked if once the project gets to a Class 2, would that be after the NRC has approved the COLA and Mr. Hunter said no. Board Member Radford asked if there has been increased interest or subscription in the project and Mr. Hunter listed several letters of interest and added that most of the current participants are increasing their allocations and one that exited the project is coming back in at their same entitlement. He said he expects full subscription by the end of the year. Board Member Radford asked Mr. Hunter to explain peaking versus baseload and asked why there is so much interest in this number. Mr. Hunter said that the most desirable part of the project is to have capacity on the system, the ability to bypass the steam generation and go instantaneously to condenser, the ability to ramp and seasonally modify and he pointed out that those traits are not possible with renewables. He explained what an energy imbalance market is and pointed out that the system is woefully short of capacity and energy and noted that Bonneville Power Administration (BPA) is interested in seeing how the units could be dispatched into the Southwestern market. Board Member Radford asked if Mr. Hunter believes if there has recently been more nuclear support from California and/or the Biden Administration and Mr. Hunter said the Biden Administration and the Secretary of Energy has been very supportive of the project. After Mr. Hunter and Mr. Baker exited the call, there was a discussion on the DOE award and process. Board Member Burtenshaw asked how the contract changes with Fluor and Mayor Casper explained the difference between Fluor and Fluor Corporate and added that she thought Mr. Hunter eluded that Fluor Corporate will possibly take on corporate partnerships. GM Prairie talked about the prior energy crisis in California and what the energy markets are expecting moving forward.

Board Member Francis commented that GM Prairie has advised the Board that the utility needs a peaking plant that will supply the city and added that the Board should be thinking about what a project like that would look like in terms of costs and future partnerships with organizations like Idaho National Laboratory (INL). He put the question to the Board to consider why the city is pursuing the nuclear path? Board Member Radford stated that the city needs the capacity at some level and added that resiliency is important for the confidence of our customers. He pointed out that the city hasn't had to deal with what California has dealt with and added that this technology is needed for the future and said he doesn't think there's enough producing power in the river and added that carbon free power makes sense, especially if future pricing is affordable. Board Member Hally commented that the uncertainty of the project gives him some pause and he gave examples of other cities and states that are worried about their future energy source. Board Member Freeman stated that he feels the project is worth taking the risk and pointed out that the city has the money and resources like our partnership with INL to be involved in a project of this scale. Board Member Burtenshaw asked GM Prairie what other opportunities would be available if the CFPP doesn't move forward. GM Prairie said he is meeting with INL and other UAMPS utilities about building a clean energy researching plant that can burn clean fuels like hydrogen. Board Member Burtenshaw asked for clarification if this was an either-or scenario and GM Prairie said the world is fraught with failed nuclear projects due to the economics and emphasized that he is interested in diversity and spreading the risk over multiple projects instead of putting all the money into one project that may not come to fruition. Mayor Casper pointed out how climate change is reshaping the industry and agrees that putting money in multiple interests hedges against the uncertainty. She continued to say that 5 MWe is not very much and agrees with Board Member Freeman that it's an affordable investment. Board Member Hally said that the adjustment to 5 MWe was appropriate. There was a discussion on hydrogen and battery storage.

GM Prairie committed to cleaning up the resolution language to reflect the discussed comments and correct offramp dates and dollar amounts before the next Council meeting. Board Member Francis added that he would like the item moved to the regular agenda and Mayor Casper pointed out that was an error in the system and will be part of the regular agenda. There was a discussion on the project processes and the amount of money committed at each offramp period. GM Prairie said he would like to add the accomplishments of the project to the resolution as well as UAMPS' projections and expectations. Board Member Francis made his reservations known and signaled he's not sure how he'll vote. Mayor Casper pointed out that the project has completely changed over the last year. GM Prairie agreed there has been a reset and this is an opportunity to be more specific in the resolution. There was a short discussion about whether the risks outweigh the outcome. GM Prairie summed up to the Board and said that the CFPP is not without risk, and that at some point soon if the project isn't fully subscribed that the PMC must look at why. He said he will feel more comfortable when the project progresses throughout the year and gets closer to being fully subscribed, which could bring the cost down from five percent to one percent, which is where he believes it should be for the city and added that he doesn't believe the project is viable if it's not fully subscribed.

There being no further business, the meeting adjourned at 8:46 a.m.

s/ Linda Lundquist

Linda Lundquist, BOARD SECRETARY

s/ Rebecca L. Noah Casper

Rebecca L. Noah Casper, MAYOR

August 11, 2021 Unapproved

The Idaho Falls Power Board of the City of Idaho Falls met Thursday, August 11, 2021, at the Idaho Falls Power Energy Center, 140 S. Capital, Idaho Falls, Idaho at 9:00 a.m.

Call to Order, Roll Call, and Announcements
There were present:
Mayor Rebecca L. Noah Casper (left at10:28 a.m.)
Board Member Thomas Hally (became the acting Board President at10:28 a.m.)
Board Member Jim Francis
Board Member Jim Freeman
Board Member Lisa Burtenshaw (via Zoom)
Board Member John Radford (via Zoom)

Absent:
Board Member Michelle Ziel-Dingman

Also present:
Bear Prairie, Idaho Falls Power (IFP) General Manager
Stephen Boorman, IFP Assistant General Manager
Randy Fife, City Attorney
Michael Kirkham, Assistant City Attorney
Linda Lundquist, IFP Board Secretary

Mayor Casper called the meeting to order at 9:04 a.m.

Industry Training and Discussion
General Manager (GM) Prairie said the Southwest Power Pool (SPP) financially settles the marketplace by; calculating prices, capturing wholesale energy production and consumption, collecting from market participants (MP) who owe the market, paying the MPs who are owed by the market and keeping the revenue neutral. He added that the SPPs markets have helped to lower the region-wide wholesale electricity prices. He described the inner workings of the Wholesale Energy Market. Mayor Casper asked where Utah Associated Municipal Power Systems' (UAMPS) position is on Regional Transmission Office's (RTO) and GM Prairie said they are supportive and emphasized that while transacting in the market through an RTO, participants have equal opportunity and pricing. Board Member Hally asked if some utilities go from having too much power where they must sell off and end up in a position of having to purchase more power? GM Prairie said that it's common for utilities to eb and flow with their energy needs and holdings over time. There was a discussion on market influencers. Board Member Francis asked from the perspective of Idaho Falls Power (IFP), if the utility supports RTOs and GM Prairie said he is very supportive of RTOs and explained how RTOs level the playing field and add transparency and reiterated that the costs for energy are the same for all stakeholders. GM Prairie added that the SPP does a great job in the renewable markets and added that the country's highest wind speeds are in the SPP Balancing Authority. He also noted the costs to build a wind farm have substantially decreased from a few years ago.

GM Prairie described IFP's position and process in the day-ahead-market and explained how congestion in the market impacts market prices. He showed how transmission investments are controlled by the SPP and explained how transmission projects get paid for. GM Prairie stated that Bonneville Power Administration (BPA), is joining the Energy Imbalance Market Expansion (EIM) and displayed a map of other utilities and their plans to also join the EIM. He explained that the EIM centrally dispatches generation and coordinates the movement of wholesale electricity in real-time.

There being no further business, the meeting adjourned at 10:34 a.m.

s/ Linda Lundquist

Linda Lundquist, BOARD SECRETARY

s/ Rebecca L. Noah Casper

Rebecca L. Noah Casper, MAYOR

Memorandum

File #: 21-219 **City Council Meeting**

FROM: Josh Roo, City Treasurer
DATE: Tuesday, August 17, 2021
DEPARTMENT: Municipal Services

Subject

Treasurer's Report for June 2021

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Accept and approve the Treasurer's Report for the month-ending June 2021 or take other action deemed appropriate.

Description, Background Information & Purpose

A monthly Treasurer's report is required pursuant to Resolution 2018-06 for City Council review and approval. For the month-ending June 2021, total cash, and investments total $143.5M. Total receipts received and reconciled to the general ledger were reported at $16.9M, which includes revenues of $14.8M and inter-departmental transfers of $2.1M. Total distributions reconciled to the general ledger were reported at $24.2M, which includes salary and benefits of $5.7M, operating costs of $16.4M and inter-departmental transfers of $2.1M. As reported in the attached investment report, the total investments reconciled to the general fund were reported at $136.2M.

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The monthly Treasurer's report supports the good governance community-oriented result by providing sound fiscal management and enable trust and transparency.

Interdepartmental Coordination

Not applicable.

Fiscal Impact

Not applicable.

Legal Review

Not applicable.

CITY OF IDAHO FALLS MONTHLY TREASURER'S REPORT
June, 2021

FUND	BEGINNING CASH & INVESTMENTS	TOTAL RECEIPTS	TOTAL DISBURSEMENTS	ENDING BALANCE CASH & INVESTMENTS
GENERAL	$16,746,658.76	$3,943,786.10	$4,749,630.42	$15,940,814.44
STREET	$5,671,701.81	$160,545.16	$485,826.64	$5,346,420.33
RECREATION	($88,369.88)	$135,945.32	$187,451.51	($139,876.07)
LIBRARY	$4,275,053.12	$120,338.28	$381,228.64	$4,014,162.76
AIRPORT PFC FUND	$183,316.91	$81,211.16	$0.00	$264,528.07
MUNICIPAL EQUIP. REPLCMT.	$5,387,682.49	$327,851.34	$29,900.31	$5,685,633.52
EL. LT. WEATHERIZATION FD	$3,547,383.89	$70,306.30	$46,986.57	$3,570,703.62
BUSINESS IMPRV. DISTRICT	$100,109.06	$3,665.67	$25,500.00	$78,274.73
GOLF	($282,949.83)	$497,193.18	$347,199.08	($132,955.73)
SELF-INSURANCE FD.	$3,064,107.72	$189,791.18	$95,502.66	$3,158,396.24
HEALTH & ACCIDENT INSUR.	$4,624,099.05	$37,157.16	$0.00	$4,661,256.21
EMERGENCY MEDICAL SERVICES	($1,217,217.52)	$584,482.76	$540,068.74	($1,172,803.50)
WILDLAND	$239,040.51	$71,364.40	$57,281.10	$253,123.81
MUNICIPAL CAPITAL IMP.	$2,578,272.47	$38,016.70	$24,043.08	$2,592,246.09
STREET CAPITAL IMPROVEMENT	$907,602.43	$266,284.05	$147,494.20	$1,026,392.28
BRIDGE & ARTERIAL STREET	$997,692.06	$15,832.00	$0.00	$1,013,524.06
SURFACE DRAINAGE	$240,503.84	$5,812.08	$0.00	$246,315.92
TRAFFIC LIGHT CAPITAL IMPRV.	$1,111,499.18	$35,600.70	$65,516.10	$1,081,583.78
PARKS CAPITAL IMPROVEMENT	($71,254.22)	$6,972.00	$0.00	($64,282.22)
ZOO CAPITAL IMPROVEMENT	$349,415.39	$24,094.74	$34,407.76	$339,102.37
CIVIC AUDITORIUM CAPITAL IMP.	$204,374.23	$1,642.26	$0.00	$206,016.49
GOLF CAPITAL IMP.	$428,407.07	$38,169.04	$130,790.78	$335,785.33
POLICE CAPITAL IMPROVEMENT	$1,000.02	$8.04	$534,834.58	($533,826.52)
AIRPORT	$2,225,822.50	$1,978,726.55	$2,076,319.09	$2,128,229.96
WATER	$15,808,477.95	$1,201,845.43	$1,366,213.83	$15,644,109.55
SANITATION	$5,588,279.33	$573,348.77	$425,007.65	$5,736,620.45
IDAHO FALLS POWER	$50,273,154.16	$4,304,114.02	$10,947,124.29	$43,630,143.89
FIBER	$380,460.09	$898,261.66	$783,297.02	$495,424.73
WASTEWATER	$27,604,621.11	$1,297,606.98	$778,327.73	$28,123,900.36
TOTAL ALL FUNDS	**$150,878,943.70**	**$16,909,973.03**	**$24,259,951.78**	**$143,528,964.95**

CITY OF IDAHO FALLS
INVESTMENT RECONCILIATION
Jun-21

	BOND	AGENCY	TREASURY	CERTIFICATES	MONEY MARKET	CASH/EQUIVALENT	TOTAL
LPL				$260,153.00		$248,021.12	$508,174.12
LGIP					$35,353,064.47		$35,353,064.47
WELLS FARGO	$49,228,701.80	$15,191,941.61	$11,100,617.98	$0.00	$0.00		$75,521,261.39
DA DAVIDSON				$517,325.00		$12,500.72	$529,825.72
WASHINGTON FEDERAL				$260,515.49	$5,001,006.66		$5,261,522.15
LOOKOUT CU				$271,801.02			$271,801.02
KEY BANK	$2,179,706.25	$1,123,778.04	$2,307,496.50			$86,878.76	$5,697,859.55
IDAHO CENTRAL				$4,359,622.32			$4,359,622.32
BANK OF IDAHO				$6,627,698.01			$6,627,698.01
BANK OF COMMERCE				$2,049,697.59			$2,049,697.59
	$51,408,408.05	$16,315,719.65	$13,408,114.48	$14,346,812.43	$40,354,071.13	$347,400.60	**$136,180,526.34**

Memorandum

File #: 21-228 **City Council Meeting**

FROM: Kathy Hampton, City Clerk
DATE: Friday, August 20, 2021
DEPARTMENT: Municipal Services

Subject

Minutes from Council Meetings

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Approve the minutes as described below (or take other action deemed appropriate).

Description, Background Information & Purpose

August 9, 2021 City Council Work Session; August 12, 2021 City Council Meeting; and August 20, 2021 Idaho Falls Police Department Organization.

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

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

Interdepartmental Coordination

N/A

Fiscal Impact

N/A

Legal Review

N/A

August 9, 2021 Work Session - Unapproved

The City Council of the City of Idaho Falls met in Council Work Session, Monday, August 9, 2021, in the Council Chambers in the City Annex Building located at 680 Park Avenue in Idaho Falls, Idaho at 3:00 p.m.

Call to Order and Roll Call:
There were present:
Mayor Rebecca L. Noah Casper
Council President Michelle Ziel-Dingman (via WebEx)
Councilor John Radford
Councilor Thomas Hally
Councilor Jim Freeman
Councilor Jim Francis
Councilor Lisa Burtenshaw

Also present:
Ryan Tew, Human Resources Director
Pamela Alexander, Municipal Services Director
AJ Argyle, Insurance Representative
Michael Kirkham, Assistant City Attorney
Bill Squires, Police Captain
Chris Fredericksen, Public Works Director
Kent Fugal, City Engineer
Brian Cunningham, Civil Engineer
Randy Fife, City Attorney
Kathy Hampton, City Clerk

Acceptance and/or Receipt of Minutes:
It was moved by Councilor Francis, seconded by Councilor Radford, that Council receive the recommendations from the Planning and Zoning Commission meeting of August 3, 2021 pursuant to the Local Land Use Planning Act (LLUPA). Roll call as follows: Aye – Councilors Burtenshaw, Hally, Radford, Dingman, Freeman, Francis. Nay – none. Motion carried.

Calendars, Announcements, Reports, Coronavirus (COVID-19) Update, and Legislative Update as needed:
August 11, City employee picnic; Idaho Falls Power (IFP) training; and Association of Idaho Cities (AIC) webinar for the American Rescue Plan Act (APRA)
August 12, Canal Trails Pathway Ribbon Cutting; and City Council Meeting
August 14, Duck Race
August 15-18, Utah Associated Municipal Power Systems (UAMPS) Annual Conference
August 17, Governor Brad Little call with AIC
August 19, City employee benefits fair
August 20, City Council Budget Session
August 21, Community Suicide Prevention Walk; and Funland event
August 23, City Council Work Session
August 26, City Council Meeting
September 6, Labor Day, City offices closed
September 7, City Council Work Session (Mayor Casper will be absent)
September 9, City Council Meeting (Mayor Casper will be absent)

Mayor Casper announced the Wall that Heals event will be held in September.

Following discussion regarding a deeper dive presentation of the management structure within the Idaho Falls Police Department (IFPD) as well as the finance team clarifying the budget calculations of the county numbers, the August 13 City Council Budget Session has been cancelled, the deep dive discussion for the IFPD will be scheduled for August 20, and the August 23 City Council Work Session start time has been extended to include budget discussion.

Mayor Casper stated, per the AIC newsletter, it has been recommended that AIC account profiles be updated, and the deadline for any proposed legislative topics is the end of the month. She announced the upcoming Leadership in Nuclear Energy (LINE) Commission Meeting will be held virtually. She also stated she recently represented the city with Katie Huff, who will lead the Department of Energy (DOE) Division in Nuclear Energy (NE).

COVID-19 Update – Mayor Casper stated, per Eastern Idaho Public Health (EIPH), Bonneville County attained 10 individuals per 10,000 active cases on August 6, this puts Bonneville County in the high-risk level. She indicated the Centers for Disease Control and Prevention (CDC) believes those individuals who are vaccinated are at minimal risk for contacting the delta variant. She noted the CDC is attempting to get full approval for the vaccine. She also noted there is not a city rule for mask wearing although some individuals are wearing masks due to the poor quality of air from the current fires.

Liaison Reports and Councilmember Concerns:

Council President Dingman stated public transit meetings are continuing to happen. She is hoping to have new information for the Council in the near future. She also expressed her appreciation to the Parks and Recreation (P&R) Department and all committees and sponsors involved in the recent War Bonnet Round Up Rodeo. She indicated she has received positive feedback from the community regarding this event.

Councilor Freeman stated the Bonneville Metropolitan Planning Organization (BMPO) meeting has been moved due to UAMPS. He also noted two-way traffic is now occurring on 1st Street between Northgate Mile and Holmes Avenue, even though the 1st Street project is not completely finished at this point.

Councilor Francis reiterated the Funland event. He also expressed his appreciation to the P&R staff for making the War Bonnet Rodeo a success.

Councilor Hally recognized Council President Dingman singing the National Anthem at the War Bonnet Rodeo. He stated the cross-over rate of the delta variant of COVID has increased although he believes this has nothing to do with the efficiency of the vaccine.

Councilor Radford stated, per Mayor Casper, the Imagine IF survey will end on August 12. He believes the Council should be paying attention to the Comprehensive Plan.

Councilor Burtenshaw had no items to report.

Council consideration and approval of 2021/2022 Health Insurance Provider:

Mayor Casper noted, due to serving on a different board regarding health insurance, she did not believe it was appropriate to be part of this process/conversation. Director Tew stated Blue Cross has been the City's provider for the previous 13 years; health insurance coverage is more competitive due to the reduction of expenses and claims due to COVID; the 3.6% renewal was reduced to 2.6% increase; the City has averaged a 3.74% increase over the past ten (10) years; and the City has averaged a 2.76% increase over the past five (5). He also stated a market check was performed and the City realized there were more competitive carriers; a Benefit Committee was formed to help find possible new carriers; a Request for Proposal (RFP) was sent out with response received from four (4) companies (Blue Cross, Regence, Select Health, and Pacific Source); all were competitive bids (with the exception

of Regence); presentations by Select Health and Pacific Source occurred July 30 (the committee determined it was not necessary to meet with Blue Cross as the City was aware of their services); and all carriers agreed to match the current contracts. Director Tew reviewed carrier comparison as follows with general discussion throughout:

- Select Health – 12.91% off of current
  - Roughly $1.2M in savings year one
  - Does not have Mountain View in their network
  - 2nd year rate cap of 9.9%
  - Additional $335,000 in savings in year two based off of current
- Pacific Source – 7.51% off of current
  - Roughly $782,000 in savings year one
  - Roughly $16,000 in savings year two
  - Does not have Bingham Memorial in network

Mr. Argyle noted only 4% of the entire group use Bingham Memorial versus 60% who use Mountain View. He also noted most of the Bingham Memorial providers would be in the network, only the facility is outside of the network. Mr. Argyle believes the city could go self-insured in year three as any savings could be set aside into a trust account for any potential high claims/increase. Per Councilor Radford, Mr. Argyle stated employees will have one (1) year to find an alternative source of prescriptions that may not be covered by Pacific Source. He also noted 1-1.5% of the city's population could have a disruption of prescriptions in year two. Director Tew reviewed additional comparisons of Select Health and Pacific Source stating one of the deciding factors was the inclusion of Idaho Falls Community Hospital and Mountain View Hospital. Mr. Argyle also stated Pacific Source had a better one-way retention agreement. He briefly explained the one-way retention agreement stating a one-way retention agreement is all the benefits of self-insurance but none of the risk. Per Councilor Radford, Mr. Kirkham explained the RFP process and why the RFP was used. Director Tew believed the committee would have recommended Select Health however, Select Health was not willing to include Mountain View Hospital. Council President Dingman stated the committee was looking for a cost-effective plan. She believes, due to 60% of hospital visits with Mountain View Hospital and Idaho Falls Community Hospital, this disruption would be extremely costly in many ways. She also believes, due to the one-way retention agreement, there may be a greater cost savings. She noted Pacific Source may be more expensive up front but could be less costly over all; they have other government experience; per Mr. Argyle, the customer service is fabulous; and Pacific Source was willing to customize the plans. She noted Select Health chose to decline the same level of service. She believes the city employees will be much happier. Councilor Francis believes these were not two (2) equal packages. He noted the savings is still $782,000 less than the current plan. He indicated this plan is trying to serve employees, and there are a substantial number of employees that use Idaho Falls Community Hospital and Mountain View Hospital. Mayor Casper stated the proposal is to enter into an agreement with Pacific Source. She indicated the employees need at least a 30-day period for open enrollment, which needs to occur in a timely manner. Per Mayor Casper, Mr. Argyle stated the Preferred Provider Organization (PPO) and Health Savings Account (HSA) plans would stay as is. Per Councilor Hally, Mr. Argyle stated he has not seen any issue with providers in the Pacific Source network. Per Councilor Radford, Mr. Argyle stated deductibles will remain the same, new insurance cards will be required, a phone app can be set up, and prescription deductibles will remain the same. Per Councilor Freeman, Mr. Argyle stated Healthy Measures will continue. Mayor Casper stated discussion regarding the savings will need to occur at the upcoming budget session. Discussion followed regarding the negative impact to Blue Cross, moving to self-insured, the growth of the medical community, and municipal employees. Per Councilor Francis, Mr. Argyle believes there may be a trend for insurance companies to only use one (1) hospital. He also believes the network may split hospitals in the next 5-7 years. It was then moved by Councilor Radford, seconded by Councilor Francis, to approve the insurance contract with Pacific Source and authorize the Mayor to execute the necessary documents. The motion carried by the following vote: Aye –

Councilors Freeman, Francis, Hally, Radford, Burtenshaw, Dingman. Nay – none. Brief comments followed regarding open enrollment.

Discussion: Project Underground Donations:
Captain Squires stated there is an opportunity to obtain a much-needed secure file server and a detection K-9 (dog) at virtually no cost to the department or the city. This would be a grant funding source through Operation Underground Railroad which donations are geared toward digital forensics investigations related to the internet usage of human trafficking and sexual exploitation of children. The file server would amount to $107,000, which Captain Squires believes would be a substantially better server than a typical budget request. He stated protected data in this server must be kept separately from the city network and is used by the investigators, which also has an extra cost and extra complications. Per Councilor Radford, Captain Squires stated the agreement has been reviewed through legal staff, and there are no organizational limitations or parameters. He noted the statistical data has been requested to be shared, although there is no obligation, and the data would only be for informational sharing, there would be no personal information released. Captain Squires stated the K-9 would be specialized in sniffing electronic devices including microchips, printed circuit boards (PCBs), or electronics boards. This is a unique skill set for the dog and this would be the first K-9 in this region to be used for this purpose. Captain Squires stated the grant would fund the dog, the initial training, and recertification costs. Additional city costs may include a kennel or upfitting a vehicle although Captain Squires believes some police foundation money may be available for these costs. Per Councilor Francis, Captain Squires confirmed the dog could be used for other forensic cases. Per Councilor Freeman, Captain Squires stated the server could be used for other crimes but would only be used by the forensic detectives. Councilor Francis noted the statistics is part of the fundraising for the Operation Underground Railroad. Mayor Casper believes this group is based in Utah although the group is wanting to support local law enforcement. This item will be included on a future City Council Meeting agenda.

Discussion: Idaho Standards for Public Works Construction and new Design Manual:
Director Fredericksen stated New Standards for Public Works Construction are generally adopted by resolution, a new Design Manual will also be adopted by resolution, which legal staff is reviewing, and the proposed ordinance addresses an Advisory Committee regarding impact fees. Mr. Fugal reviewed the history of the Standard Drawings and Specifications stating prior to 2018, Idaho Falls maintained an independent, comprehensive set of standard drawings and specifications. Then in 2018, the City adopted the "City of Idaho Falls Standard Drawings and Specifications" to replace the old standards, these Standards included incorporation of the 2017 Edition of the Idaho Standards for Public Works Construction (ISPWC) as well as material to revise and supplement that ISPWC edition. The proposed 2021 updated Standards include incorporation of 2020 Edition of the ISPWC, updated material to revise and supplement that new ISPWC edition, added sections for commonly used items not found in the ISPWC, and technical corrections and updates. The 2020 Edition of ISPWC changes include technical revisions throughout the document and new specification sections (example, sewage bypass pumping). Per Councilor Radford, Mr. Fugal stated the ISPWC ensures construction is constructed correctly and the construction contract is completed appropriately. Councilor Freeman noted these are living documents. Director Fredericksen explained the supplemental specification process. Per Mayor Casper, Mr. Fugal shared two (2) examples of ISPWC standards versus local conditions. Councilor Radford questioned if concrete, even with an increased cost, can be used to help with climate change. Mr. Fugal is unsure. Mr. Cunningham noted other materials could be used per written approval, he believes concrete would be available. Councilor Francis believes this document makes sense per the current projects occurring in his neighborhood. This item will be included on a future City Council Meeting agenda.

Mr. Fugal stated the Engineering Design Policy Manual is needed to provide developers, their engineers, and city staff criteria to aid them in bringing a project to completion, to provide consistent design of city public works

infrastructure, and to bring existing and proposed design standards into a single, convenient source. The Engineering Design Policy Manual is not a substitute for competent engineering design, is not a comprehensive list of things a design engineer will face when designing public works infrastructure, and is not a static document – it will be updated from time to time as additional needed criteria or revisions are identified. Content of the proposed manual includes design standards that are presented in sections that correspond to the divisions in the city's construction standards (Standard Drawings and Specifications) including General, Earthwork, Water, Sewer, Culverts and Storm Sewer, Concrete, and Miscellaneous. Mr. Fugal reviewed the Water (pipe cover and valves), Sewer (pipes), and Concrete (curb and gutter sections, cross drains/valley gutters, and sidewalk) sections. He also reviewed the amounts of asphalt, crushed aggregate base, uncrushed aggregate sub-base, and geotextile for local residential streets; major collectors with bicycle/pedestrian priority; and principal arterials, shared priority. General discussion followed including the aggregate sub-base, concrete on the roadways versus asphalt, reversing the parking and bike lanes, using the landscaped trees as a barrier for bicycle/pedestrian traffic and safety, grubbing, and the lack of Section 30. Mr. Cunningham stated adjustments can be made in the right-of-way for bike lanes. Mr. Fugal stated the typical bike sections are based on the BMPO Access Management Plan. He also stated a high-capacity arterial study is programmed through the BMPO, part of this study will include updates to the Access Management Plan and will, in turn, be reflected in the City standards. Per Councilor Francis, Mr. Fugal stated the county, as well as all jurisdictions within the county, are encouraged to enforce the Access Management Plan. Mr. Fife stated the standardized codes for the expectation within the community for safety, consistency, and openness have been previously adopted by the council that have determined what will occur in Public Works. He noted this document, which will be adopted by resolution, is a continuation of that same effort. He also stated more data will affect any future changes with the specs and the design manual. Director Fredericksen stated these are recommendations that have been developed over time and sets the City up for long-term success as opposed to short-term growth. He believes the financial component is important.

Discussion: Impact Fees:

Mr. Fugal stated the proposed ordinance is based closely on the Idaho Development Impact Fee Act regarding an Impact Fee Advisory Committee. He also stated the process has been reviewed with the consultant, Tischler Bise, regarding the analysis to support any recommendations or options for impact fee implementation. He indicated per State Code, a committee needs to be involved. He briefly reviewed the establishment, duties, and whereas statements. Mr. Fugal stated any recommendations from the study will be presented to the council for approval prior to an impact fee program. Per Councilor Radford, Mr. Fife clarified the prohibition of a member being an employee or official of any governmental entity is within State Code. He believes the expertise of the committee should be within the development of the community and not by an elected official or an individual who could influence the city's decision. Mayor Casper believes the committee would make sure the appropriate fees are established. Brief discussion followed including minutes, impact fees being included in the fee resolution, fees being charged according to law, Council's authority for fees, and changes to City Code Title 2. Councilor Hally believes impact fees are not a substitute for property taxes. This item will be included on the August 12 City Council Meeting agenda.

There being no further business, the meeting adjourned at 6:03 p.m.

Kathy Hampton, City Clerk

Rebecca L. Noah Casper, Mayor

City Council Meeting

Minutes - Draft

680 Park Avenue
Idaho Falls, ID 83402

Thursday, August 12, 2021 **7:30 PM** **City Council Chambers**

1. Call to Order.

Present: Mayor Rebecca L Noah Casper, Council President Michelle Ziel-Dingman, Councilor John Radford, Councilor Thomas Hally, Councilor Jim Francis, and Councilor Lisa Burtenshaw
Absent: Councilor Jim Freeman

Also present:
All available Department Directors
Randy Fife, City Attorney
Kathy Hampton, City Clerk

2. Pledge of Allegiance.

Mayor Casper requested Councilor Hally to lead those present in the Pledge of Allegiance.

3. Public Comment.

Mayor Casper requested any public comment not related to items currently listed on the agenda or not related to a pending matter.

Stephanie Rose, Idaho Falls resident appeared. Ms. Rose's comments were regarding the siting of the water tower in S. Capital Park, the outreach, and the public opportunity to engage in site selection. Ms. Rose stated in February she learned from residents near the park of the public hearing notice for the Conditional Use Permit (CUP) that S. Capital Park had been chosen as the site for the new water tower. She then contacted Jeff Forbes, who indicated this item did not come before the Parks and Recreation (P&R) Commission. She indicated she and Mr. Forbes were waiting for the information and persuasion phase of the outreach to conclude during the pandemic and had no idea of the progressive site selection in the previous year. She also indicated normally-engaged individuals knew nothing about this and the response from staff and city leaders was that the public had spoken and due to extensive public outreach the public had ample opportunity to participate. Ms. Rose believes the implication was that they weren't paying attention or lacked motivation. She indicated she pays attention and there is a network due to the dying local media. She also indicated she is signed up for a number of email notification lists, and she recalls nothing but the repeats of the same general information and dialogue about losing the old water tower. Ms. Rose stated a deep dive shows the outreach of the site selection was not extensive. She indicated between the kick-off in April 2019 through June there were five (5) presentations, without new information. The content was always the same with the main objective to educate on the importance and need for a new water tower and retaining the old tower was not an option. Ms. Rose stated the reduction of six (6) sites to three (3) sites was explained in detail but there was no comparing or contrast in the final three (3) sites to help form an educated opinion, and nothing was offered regarding the announcement of the final selection phase. She also stated in the 26-minute site selection presentation in February, just two (2) minutes were spent on the final three (3) sites, there were no details

addressing the Land and Water Conservation Funds, parking data, or impact to the different areas. Ms. Rose stated three (3) weeks prior to this public meeting, downtown merchants were invited to a special meeting about site selection where concerns were discussed and the merchants launched a campaign to defend the parking lots at sites two (2) and three (3). She indicated the bias of the tabulated comments reflects this. She also indicated the publics first notification, two (2) days before the meeting, consisted of a press release and one (1) Facebook post. She stated there was no follow up after the meeting. Ms. Rose stated, unlike the merchants, there was no outreach to the surrounding residential neighborhood or the P&R Commission, and nothing was published or posted about the site selection until the CUP hearing. She believes the merchants were the only voices heard. She also believes the process should be stepped back so the public can be involved. Ms. Rose indicated since she received multiple notifications for the War Bonnet Round Up Rodeo, she believes the city could do better especially when it involves truly important matters.

4. Consent Agenda.

Any item may be removed from the Consent Agenda at the request of any member of the Council for separate consideration.

A. Airport

1) Minutes from Airport Leadership Board Meeting

June 15, 2021 Airport Leadership Board Meeting

B. Municipal Services

1) Minutes from Council Meetings

July 26, 2021 City Council Budget/Work Session and July 29, 2021 City Council Meeting.

2) License Applications, all carrying the required approvals

Recommended Action:

It was moved by Councilor Burtenshaw, seconded by Council President Ziel-Dingman, to approve all items on the Consent Agenda according to the recommendations presented. The motion carried by the following vote: Aye - Councilors Burtenshaw, Hally, Radford, Dingman, Francis. Nay - none.

5. Regular Agenda.

A. Municipal Services

1) Public Hearing for the Tentative 2021/22 Fiscal Year Budget

Pursuant to Idaho Code §50-1002, the Notice of Public Hearings for the 2021/22 fiscal year budget was published on Sunday, August 1, 2021, and Sunday, August 8, 2021.

Mayor Casper stated the councilmembers are statutorily tasked with setting the budget. She also stated there are 11 departmental budgets, and some are fairly significant. She explained

that at the end of the budget process the council adopts a preliminary budget (which occurred at the July 29 City Council Meeting). This preliminary budget sets the placeholder for spending, public comment is then received per State Statute. Mayor Casper stated fees that the city collects are counted as revenue in the budget, and the city works hard to not keep the fees too low or too high, noting fees rise gradually as costs and inflation increase. She also stated a public hearing must be held if fees rise above the statutory (5%) level, however the city takes a practice to notice all fee increases, whether or not the fees meet the 5% level. Mayor Casper stated the public hearing for the forgone is to collect tax dollars that were not previously collected. She also stated the three (3) public hearings are all related to revenues and expenditures for the upcoming fiscal year beginning October 1, 2021 through September 30, 2022. Mayor Casper noted this budget process begins in early April, therefore, in some cases dollars may be estimated. She also noted dollars cannot be spent without council approval and the budget must be adopted per State Statute. Mayor Casper stated the council has set aside time to discuss any public hearing comments prior to the final adoption on August 26.

Municipal Services Director Pamela Alexander appeared. She reviewed the budget process stating the budget calendar has been posted on the city's website, a budget workshop was held on April 2, 2021, all budget sessions were noticed, department budget presentations are posted on city's website, and the proposed budget was published as required by State of Idaho Statute. She also stated the 2021/22 proposed budget includes a total not-to-exceed amount of $295,496,132 which includes total estimated property tax revenue of $41M (which includes new growth and annexation), 3% statutory property tax levy (whole dollar value of $1.1M), 1% Forgone (public safety package, whole dollar value of $407,400), and $2M for prioritized budget requests (city employees, public safety, and P&R). City-wide funded priorities include the implementation of a city employee compensation plan = $313,043 and implementation of June 19th holiday for city employees = $30,000. Director Alexander briefly reviewed public safety funded priorities, P&R funded priorities, and other departments funded priorities (Mayor's Office, Public Works, and Municipal Services). Contingency funds in the amount of $21M include budget capacity for the American Rescue Plan Act (ARPA) = $10M, contingency = $8M, and 2021/22 carryover funds for obligated 2021/22 fiscal year contracts = $3M. General and Government funded priorities include recreation fund allocation increase = $72,320, golf capital purchases = $65,000, and safety coordinator for risk management activities = $64,576. Director Alexander briefly reviewed the 2021/22 proposed fiscal year budget for the General Fund = $54,257,004. She noted the majority of this budget is for the Idaho Falls Police Department (IFPD) (includes payment for the Law Enforcement Complex (LEC)), the Idaho Falls Fire Department (IFFD), and the P&R Department. These three (3) departments historically take 77-78% of the total General Fund budget. She reviewed the General Fund allocation by department for the previous 13 years, and the tax levy (property tax, sales tax, and state-shared revenue) allocation expense per dollar. She also briefly reviewed the 2021/22 proposed fiscal year budget for Special Revenue Funds = $32,140,575. The 2021/22 proposed fiscal year budget for Internal Service Fund includes contingency = $21M, Workers' Compensation = $3,849,920, and employee benefits = $60,000. The 2021/22 proposed fiscal year budget for Capital Projects Funds = $35.4M, the largest expense is for the LEC. The

2021/22 proposed fiscal year budget for Enterprise Funds = $148M, the largest component is Idaho Falls Power (IFP) at $81.9M.

Mayor Casper opened the public hearing. She requested public testimony. No one appeared. Mayor Casper closed the public hearing.

2) Public Hearing for the Proposed Fees for Fiscal Year 2021/22

The hearing is required pursuant to Idaho Code §50-1002. The Notice of Public Hearing for the 2021/22 fiscal year proposed fee schedule was published on Sunday, August 1, 2021, and Sunday, August 8, 2021.

Director Alexander reiterated any fee and/or fee increase greater than 5% must be published. She briefly reviewed fee increases for Airport, IFP, Municipal Services, P&R (including Sandy Downs, Zoo, and Recreation), and Public Works. Councilor Hally noted the golf fees did not increase, however, he questioned the addition of $1 to the fund in order to repay the loan for the irrigation system. Director Alexander stated she is unsure of this increase.

Mayor Casper opened the public hearing. She requested public testimony. No one appeared. Mayor Casper closed the public hearing.

3) Public Hearing to Levy 1% of Forgone for Fiscal Year 2021/22

The Notice of Public Hearing for the 2021/22 forgone resolution was published on Sunday, August 1, 2021, and on Sunday, August 8, 2021. The hearing is scheduled for Thursday, August 12, 2021, at 7:30 pm in the Council Chambers of the City Annex Building located at 680 Park Avenue in Idaho Falls, Idaho. At the conclusion of the hearing, Council will have met the notice and hearing requirements to levy 1% of the City's forgone balance of $407,400 for the specific purpose for which the forgone increase is being budgeted, namely: to fund fire department dispatch software, fire station generators and police staffing and other public safety maintenance and operation needs.

Director Alexander reiterated the proposed 1% forgone is for a whole dollar value of $407,400. 2021/22 forgone funding priorities include a public safety (Fire and Police) package for on-going operational needs. She indicated the city is hoping to obtain some IFFD equipment items through the ARPA.

Mayor Casper opened the public hearing. She requested public testimony. No one appeared. Mayor Casper closed the public hearing.

Mayor Casper stated follow up discussion will occur on August 23.

B. Idaho Falls Power

1) Pole Attachment License Agreement Renewal with Qwest Corporation dba CenturyLink QC

This reciprocal License Agreement will govern attachments on poles owned by the other entity. The agreement establishes rules for work coordination between the two entities, sets requirements for make-ready work and establishes fees associated with pole attachments. This supersedes the agreement approved by City Council on Nov. 22, 2016.

Idaho Falls Power Director Bear Prairie appeared. He stated IFP has had a reciprocal agreement for numerous years. Councilor Radford believes this is a good use of poles to reduce the overall number of poles.

It was moved by Councilor Radford, seconded by Councilor Hally, to approve this renewal agreement with CenturyLink QC of Monroe, Louisiana, and give authorization for the Mayor and City Clerk to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Hally, Francis, Radford, Dingman, Burtenshaw. Nay - none.

C. Public Works

1) Ordinance Revision for Title 2 adding Chapter 16 to establish a Development Impact Fee Advisory Committee

Public Works and with other city departments have been working with the consulting firm, TischlerBise, to evaluate and develop impact fees for the city. Idaho Code Title 67, Chapter 82 directs those cities considering the adoption of such impact fees to establish a Development Impact Fee Advisory Committee. The proposed ordinance, written by our City Attorney addresses this requirement.

Public Works Director Chris Fredericksen clarified this ordinance is not establishing impact fees, the approval only establishes a committee. He stated this item was discussed at the August 9 City Council Work Session. Per Councilor Hally, Director Fredericksen believes the legislative intent is to govern how impact fees would be established. Also per Councilor Hally, Director Fredericksen confirmed the committee excludes elected officials. Mayor Casper stated the city is considering impact fees as revenues from property taxes are onerous to raise from members of the public, and the state legislator has taken steps to limit citys' abilities to bring in dollars from property taxes, however, cities have to function. She also stated that growth should pay for growth without putting that burden on existing taxpayers.

It was moved by Councilor Radford, seconded by Councilor Hally, to approve the ordinance revision under a suspension of the rules requiring three complete and separate readings and request that it be read by title. The motion carried by the following vote: Aye - Councilors Radford, Burtenshaw, Francis, Dingman, Hally. Nay - none.

At the request of Mayor Casper, the City Clerk read the ordinance by title only:

ORDINANCE NO. 3400
AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; ESTABLISHING A DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE AND ITS

PURPOSES, DUTIES, ORGANIZATION, AND RULES; PROVIDING SEVERABILITY, CODIFICATION, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

D. Community Development Services

1) Final Plat, Development Agreement and Reasoned Statement of Relevant Criteria and Standards, Fairway Estates Division No. 28.

Attached is the application for the Final Plat, Development Agreement and Reasoned Statement of Relevant Criteria and Standards for Fairway Estates Division No. 28. The Planning and Zoning Commission considered this item at its September 15, 2020, meeting and recommended approval. Staff concurs with this recommendation.

Councilor Radford abstained himself from this item. Community Development Services Assistant Planning Director Kerry Beutler appeared. He stated the subdivision includes 18 residential lots, all lots meet the minimum standards and are consistent with the improved preliminary plat. He also stated this plat completes several street networks which will help with the overall transportation through the neighborhood. He noted discussions have occurred regarding access to 5th E. with regard to the bridge over the Idaho Canal and the street connection. Mr. Beutler stated a restriction was placed on the preliminary plat that 120 additional lots could be platted before the bridge was necessary. He noted the development agreement includes the breakdown of the division and the proposed 18 lots will leave 31 lots remaining prior to construction of the bridge. Per Councilor Francis, Mr. Beutler explained platted lots and developmental lots are one and the same. He stated, once the plat is recorded, the lot lines become physical lots that can be sold and built upon. Councilor Burtenshaw questioned the staff notes indicating 32 lots out of the 120 lots. Mr. Beutler stated several divisions of Fairway Estates are being platted at the same time which affects the overall number. He confirmed the development agreement, which has been signed by the developer, indicates 31 lots. Mayor Casper questioned the timeframe of the Planning and Zoning (P&Z) Commission. Mr. Beutler stated the application will go back to P&Z if older than one (1) year. Councilor Francis believes the P&Z minutes contained unresolved confusion, which he believes has been resolved. He also believes the developer realizes the importance of the second access. Mr. Fife clarified the council can only require what is required by the law and whether there's compliance. Councilor Radford began to explain his reasoning for abstaining. Mr. Fife believes an explanation of abstaining should be stated at the time of abstaining. Councilor Hally stated, as an avid golfer, the access out of Sage Lakes is somewhat limited, the planned growth will pay for the bridge, the number of lots in the agreement was based on the amount of traffic, and he's never had to stop at the road that leads out of area. He does not believe there is a traffic problem. Mr. Fife apologized as he believed this item was a public hearing. He indicated it would be appropriate for a councilmember to comment. Councilor Radford declined to comment.

It was moved by Councilor Francis, seconded by Council President Ziel-Dingman, to approve the Development Agreement for Fairway Estates Division No. 28 and give authorization for the Mayor and City Clerk to execute the necessary documents. The motion carried by the following

vote: Aye - Councilors Hally, Francis, Dingman, Burtenshaw. Nay - Councilor Radford.

It was moved by Councilor Francis, seconded by Council President Ziel-Dingman, to accept the Final Plat for Fairway Estates Division No. 28 and give authorization for the Mayor, City Engineer, and City Clerk to sign said Final Plat. The motion carried by the following vote: Aye - Councilors Francis, Dingman, Hally, Burtenshaw. Nay - Councilor Radford.

It was moved by Councilor Francis, seconded by Council President Ziel-Dingman, to approve the Reasoned Statement of Relevant Criteria and Standards for the Final Plat for Fairway Estates Division No. 28 and give authorization for the Mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Francis, Hally, Burtenshaw, Dingman. Nay - Councilor Radford.

2) Public Hearing-Part 1 of 2 of the Annexation and Initial Zoning-Annexation Ordinance and Reasoned Statement of Relevant Criteria and Standards for M&B: 25.960 acres, SE ¼ of Section 15, Township 2 North, Range 37 East.

Attached is part 1 of 2 of the application for Annexation and Initial Zoning of LM and HC and airport overlay which includes the Annexation Ordinance and Reasoned Statement of Relevant Criteria and Standards for M&B: 25.960 acres, SE ¼ of Section 15, Township 2 North, Range 37 East. The Planning and Zoning Commission considered this item at its April 20, 2021, meeting and recommended approval by a unanimous vote. Staff concurs with this recommendation.

Mayor Casper opened the public hearing and ordered all items presented be included in the record. She requested applicant presentation.

Clint Jolley, HLE Engineering, appeared. He identified the property as Reed's Dairy. He stated this is the first step in further development of the property. He indicated Reed's Dairy will keep the processing plant and has plans for a state-of-the-art creamery. He also stated the cattle will be/have been moved as the property develops.

Mayor Casper requested staff presentation.

Mr. Beutler appeared. He presented the following:
Slide 1 - Property under consideration in current zoning
Mr. Beutler stated the property includes 25.9 acres and is a county enclave which is surrounded by the city. He identified the airport runway to the north, which is zoned Light Manufacturing (LM), and noted residential and commercial zones are in the area. He stated this is a Category A annexation, which has been requested by the property owner. He also stated the requested initial zoning is a mix of LM and Highway Commercial (HC).
Slide 2 - Comprehensive Plan Future Land Use Map
Mr. Beutler stated the designation for the long-range plan is for employment centers, which is consistent with the requested zones.
Slide 3 - Aerial photo of property under consideration
Slide 4 - Airport Land Use Map

Mr. Beutler stated this property is in close proximity to the airport, therefore the Airport Overlay Zone must also be applied. He indicated the zoning designations are appropriate within the Airport Overlay and the overlay will dictate the allowed uses which will be reviewed as development occurs.

Mayor Casper requested any public comment. No one appeared. Mayor Casper closed the public hearing.

Councilor Radford stated he's excited for a long-time county business wanting to be part of the city. Councilor Francis believes this is an exemplary example of a variety of city agencies, the developer, and the land owner that work collaboratively to create a solution that address all interests.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the ordinance annexing 25.960 acres, SE ¼ of Section 15, Township 2 North, Range 37 East under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary. The motion carried by the following vote: Aye - Councilors Dingman, Radford, Francis, Burtenshaw, Freeman. Nay - none.

At the request of Mayor Casper, the City Clerk read the ordinance by title only:

ORDINANCE NO. 3401
AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE ANNEXATION OF APPROXIMATELY 25.960 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE, AMENDING THE LEGAL DESCRIPTION OF THE CITY WITH THE APPROPRIATE COUNTY AND STATE AUTHORITIES; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the Reasoned Statement of Relevant Criteria and Standards for the annexation of the previously described property and give authorization for the Mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Radford, Burtenshaw, Francis, Dingman, Hally. Nay - none.

3)

Attached is part 2 of 2 of the application for Annexation and Initial Zoning of LM, HC and Airport Overlay Zones which includes the Initial Zoning Ordinance and Reasoned Statement of Relevant Criteria and Standards, M&B: 25.960 acres, in the SE1/4 of Section 15, Township 2 North, Range 37 East. The Planning and Zoning Commission considered this item at its April 20, 2021, meeting and recommended approval of LM by a unanimous vote. Staff recommends the requested zoning of LM and HC.

It was moved by Councilor Radford, seconded by Councilor Francis, to assign a Comprehensive Plan Designation of "Employment Center" and approve the ordinance establishing the initial zoning for LM, HC and the appropriate Airport Overlay Zones as shown in the ordinance

exhibits under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary, that the City limits documents be amended to include the area annexed herewith, and that the City Planner be instructed to reflect said annexation, amendment to the Comprehensive Plan, and initial zoning on the Comprehensive Plan and Zoning Maps located in the Planning Office. The motion carried by the following vote: Aye - Councilors Hally, Burtenshaw, Dingman, Francis, Radford. Nay - none.

At the request of Mayor Casper, the City Clerk read the ordinance by title only:

ORDINANCE NO. 3402
AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE INITIAL ZONING OF APPROXIMATELY 25.960 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE AS LM, HC AND AIRPORT OVERLAY ZONES; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the Reasoned Statement of Relevant Criteria and Standards for the Initial Zoning of LM, HC and Airport Overlay Zones and give authorization for the mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Burtenshaw, Hally, Radford, Dingman, Francis. Nay - none.

4) Public Hearing-Rezone from I&M to LC, Zoning Ordinance and Reasoned Statement of Relevant Criteria and Standards, M&B: approximately 3.802 acres, in the W1/2 W1/2 SW1/4 SE1/4 of Section 6, Township 2 North, Range 38 East.

Attached is the application for Rezoning from I&M to LC, Zoning Ordinance, and Reasoned Statement of Relevant Criteria and Standards for approximately 3.802 acres, in the W1/2 W1/2 SW1/4 SE1/4 of Section 6, Township 2 North, Range 38 East. The Planning and Zoning Commission considered this item at its April 20, 2021, meeting and recommended approval by a unanimous vote. Staff concurs with this recommendation.

Mayor Casper opened the public hearing and ordered all items presented be included in the record. She requested applicant presentation.

Blake Jolley, Connect Engineering, appeared. He stated this area is changing as Bish's is taking off in this area and revamping their property. He believes this area will continue to grow and change. He also stated the rezone request is in accordance with the Comprehensive Plan in this area of commercial and higher-density.

Mayor Casper requested staff presentation.

Mr. Beutler appeared. He presented the following:
Slide 2 - Comprehensive Plan Future Land Use Map
Mr. Beutler reiterated the requested zone is consistent with the city's Comprehensive Plan as high-density residential. He stated the LC Zone allows a mix of commercial and residential uses.

He also stated when residential is developed in the LC Zone it follows the R3A residential development standards.
Slide 1 - Property under consideration in current zoning
Mr. Beutler stated there are commercial uses to the east, an arterial road to the north (33rd N) is designed to carry traffic, and there is an easy access to Holmes and US20.
Slide 3 - Aerial photo of property under consideration
Mr. Beutler identified the accesses to Holmes and to the employment centers to the west. He stated as development occurs there will be road improvements and utilities extended. Per Mayor Casper, Mr. Beutler stated the closest utility is at the intersection of 33rd N near Bish's.

Mayor Casper requested public comment. No one appeared. Mayor Casper closed the public hearing.

Councilor Radford stated he's excited to see businesses expanding into the city. Councilor Hally stated he has seen this development expand and he believes this is a tremendous business enterprise and a tremendous asset in the city.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the ordinance rezoning approximately 3.802 acres, in the W1/2 W1/2 SW1/4 SE1/4 of Section 6, Township 2 North, Range 38 East, from I&M to LC under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary. The motion carried by the following vote: Aye - Councilors Dingman, Burtenshaw, Francis, Hally, Radford. Nay - none.

At the request of Mayor Casper, the City Clerk read the ordinance by title only:

ORDINANCE NO. 3403
AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE REZONING OF APPROXIMATELY 3.802 ACRES AS DESCRIBED IN SECTION 1 OF THIS ORDINANCE FROM I&M ZONE TO LC ZONE; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the Reasoned Statement of Relevant Criteria and Standards for the rezone from I&M to LC and give authorization for the Mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Francis, Dingman, Hally, Radford, Burtenshaw. Nay - none.

5) Public Hearing-Part 1 of 2 of the Annexation and Initial Zoning-Annexation Ordinance and Reasoned Statement of Relevant Criteria and Standards for M&B: 24.832 acres, SE ¼ of Section 6, Township 2 North, Range 38 East.

Attached is part 1 of 2 of the application for Annexation and Initial Zoning of LC and Airport Overlay which includes the Annexation Ordinance and Reasoned Statement of Relevant Criteria and Standards for M&B: 24.832 acres, SE ¼ of Section 6, Township 2 North, Range 38 East. The Planning and Zoning Commission considered this item at its April 20, 2021, meeting and recommended approval by a unanimous vote. Staff concurs with this recommendation.

Mayor Casper opened the public hearing and ordered all items presented be included in the record. She requested applicant presentation.

Blake Jolley, Connect Engineering, appeared. He stated this is a continuation of the previous public hearing regarding the rezone. He identified the accesses to the property. He noted the city has a 50' strip of property to the west which is adjacent to this property. Per Mayor Casper, Mr. Jolley confirmed the land fill is to the north.

Mayor Casper requested staff presentation.

Mr. Beutler appeared. He presented the following:
Slide 2 - Comprehensive Plan Future Land Use Map
Mr. Beutler stated the Comp Plan designation is consistent with the initial zoning of LC. He also stated this is located within the city's Area of Impact and is a Category A annexation.
Slide 3 - Aerial photo of property under consideration
Slide 4 - Airport Land Use Map
Mr. Beutler stated this property is located in the controlled development, and there are no height restrictions in this particular area as related to the Airport Overlay.

Mayor Casper requested public comment. No one appeared. Mayor Casper closed the public hearing.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the ordinance annexing 24.832 acres, SE ¼ of Section 6, Township 2 North, Range 38 East under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary. The motion carried by the following vote: Aye - Councilors Burtenshaw, Hally, Dingman, Radford, Francis. Nay - none.

At the request of Mayor Casper, the City Clerk read the ordinance by title only:

ORDINANCE NO. 3404
AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE ANNEXATION OF APPROXIMATELY 24.832 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE, AMENDING THE LEGAL DESCRIPTION OF THE CITY WITH THE APPROPRIATE COUNTY AND STATE AUTHORITIES; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the Reasoned Statement of Relevant Criteria and Standards for the previously described property and give authorization for the Mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Hally, Francis, Radford, Dingman, Burtenshaw. Nay - none.

6) Public Hearing-Part 2 of 2 of the Annexation and Initial Zoning-Ordinance and Reasoned

Statement of Relevant Criteria and Standards, M&B: 24.832 acres, in the SE1/4 of Section 6, Township 2 North, Range 38 East.

Attached is part 2 of 2 of the application for Annexation and Initial Zoning of LC and Airport Overlay Zones which includes the Initial Zoning Ordinance and Reasoned Statement of Relevant Criteria and Standards, M&B: 24.832 acres, in the SE1/4 of Section 6, Township 2 North, Range 38 East. The Planning and Zoning Commission considered this item at its April 20, 2021, meeting and recommended approval by a unanimous vote. Staff concurs with this recommendation.

It was moved by Councilor Radford, seconded by Councilor Francis, to assign a Comprehensive Plan Designation of "Higher Density and Commercial" and approve the ordinance establishing the initial zoning for LC and the appropriate Airport Overlay Zone as shown in the ordinance exhibits under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary, that the City limits documents be amended to include the area annexed herewith, and that the City Planner be instructed to reflect said annexation, amendment to the Comprehensive Plan, and initial zoning on the Comprehensive Plan and Zoning Maps located in the Planning Office. The motion carried by the following vote: Aye - Councilors Radford, Burtenshaw, Francis, Dingman, Hally. Nay - none.

At the request of Mayor Casper, the City Clerk read the ordinance by title only:

ORDINANCE NO. 3405
AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE INITIAL ZONING OF APPROXIMATELY 24.832 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE AS LC ZONE, AND AIRPORT OVERLAY ZONES; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the Reasoned Statement of Relevant Criteria and Standards for the Initial Zoning of LC and Airport Overlay Zones and give authorization for the Mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Hally, Radford, Francis, Dingman, Burtenshaw. Nay - none.

7) Public Hearing-Rezone from HC to CC, Zoning Ordinance, and Reasoned Statement of Relevant Criteria and Standards, M&B: approximately 28.949 acres, in Eagle Ridge Division 3, NE1/4 SW1/4, Section 24, Township 2 North, Range 37 East.

Attached is the application for Rezoning from HC to CC, Zoning Ordinance, and Reasoned Statement of Relevant Criteria and Standards for approximately 28.949 acres, in Eagle Ridge Division 3, NE1/4 SW1/4, Section 24, Township 2 North, Range 37 East. The Planning and Zoning Commission considered this item at its July 6, 2021, meeting and recommended approval by a unanimous vote. Staff concurs with this recommendation.

Mayor Casper opened the public hearing and ordered all items presented be included in the record. She requested applicant presentation.

Steve Khyme, Eagle Ridge Development, appeared. He stated as the marketing effort on this project continues there is interest in a broader range of uses than what is currently provided. This has come about by the actions of the council and the predecessors to create an environment in the central core of the community to live, work, and play. Mr. Kyhme expressed his appreciation for the vision of the council and the neighboring landowners. He believes a mixed-use development will allow the opportunity to do something special. Mr. Kyhme also recognized the presence of David Price.

Mayor Casper requested staff presentation.

Mr. Beutler appeared. He presented the following:
Slide 1 - Property under consideration in current zoning
Mr. Beutler stated there is Central Commercial (CC) Zone to the immediate south, and there is a mix of CC and Highway Commercial (HC) in this area.
Slide 2 - Comprehensive Plan Future Land Use Map
Mr. Beutler stated the Comp Plan shows the area as mixed-use and commercial designations. He also stated CC would be consistent with those designations. The mixed-use indicates an area to live, work, and shop in a carefully planned environment where streets and land use patterns are more densely developed and ample pedestrian ways to shops, stores, and offices.
Slide 3 - Aerial photo of property under consideration
Mr. Beutler identified the Snake River Landing (SRL) area, the pathway system to the south, and the pathway system along Pancheri that connects to the River Walk. He indicated this area is close to shopping and services.
Per Councilor Francis, Mr. Beutler confirmed a small R1 property to the immediate west. He stated this parcel was recently annexed as R1 per the existing residential use. He also confirmed there is county property further to the west. Per Mayor Casper, Mr. Beutler confirmed this area is part of an Urban Renewal District, and has no bearing on the zoning.

Mayor Casper requested public comment.

David Price, Burley, Idaho, appeared. He stated he is one of the principles in this operation. He also stated he has had this property for a long time and has been through all the issues and problems, although this property has improved dramatically. He believes this will be a nicer edition to the city. He respectively requested a positive response from the City Council.

Kevin Young, city resident and business owner, appeared. He stated he is part owner of the auto body company that borders the property. He also stated his business and the neighboring businesses all share their concern reducing this zone to allow multi-unit development. He believes the only reason to reduce the zone would be to allow apartments, multi-unit dwellings, or multi-level apartment buildings. Mr. Young believes SRL is divided into two (2) types of areas, one (1) being retail (lower area) and one (1) being industrial (upper area), divided by a major canal system and a 20-30’ elevation change. He identified the properties in the lower area stating there are vacant lots currently zoned CC in this area. He believes this

area is a prime example of how commercial and residential can work together. Mr. Young stated most properties in the upper area were previously zoned industrial. He identified properties in the upper area stating these properties fit the current HC zone. He believes similar businesses should be kept together. Mr. Young stated, per the P&Z notes, this zone already exists in the upper area, and no one wanted to live in a residence with the highway traffic with the rezone. He believes the residents would complain about the highway traffic. He realizes difficult topics could arise and questioned how the council would address these concerns and complaints. Mr. Young reiterated his concern with rezone. He questioned if there may be setbacks, walls, etc. to address any complaints.

Councilor Francis questioned the meaning of CC. Mr. Beutler stated the CC Zone originally only existed in the downtown area, however, it was modified and designed to spread out as now in SRL and Taylor Crossing. He also stated the intent was to provide a mix of commercial and residential uses that co-exist together. He indicated there are standards in the code to address nuisance complaints or concerns. Per Mayor Casper, Mr. Beutler confirmed SRL and Eagle Ridge are separate developments, however, he stated the upper area was designed to mess SRL and Eagle Ridge together at the request of the property owners. Mayor Casper questioned the concerns of the existing business and future business and if there is an element in the law to ensure they could co-exist and calm the worry. Mr. Beutler stated the law is in place to allow businesses to operate, including the noise ordinance, and the city would address any concerns outside of the law with the property owner. Mr. Beutler also stated the zoning ordinance sets the standards to allow these uses to co-exist better together.

Mayor Casper closed the public hearing.

Councilor Hally stated this is a separate redevelopment district which was designated some time ago. He believes it's good to see some development. He also believes the eligibility criteria would be similar. Councilor Francis believes infill and work, live, shop areas have been encouraged. He also believes the developer will make the plats compatible with the other zones.

It was moved by Councilor Francis, seconded by Council President Ziel-Dingman, to approve the ordinance rezoning approximately 28.949 acres, in Eagle Ridge Division 3, NE1/4 SW1/4, Section 24, Township 2 North, Range 37 East. From HC to CC under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary. The motion carried by the following vote: Aye - Councilors Francis, Dingman, Hally, Burtenshaw. Nay - Councilor Radford.

At the request of Mayor Casper, the City Clerk read the ordinance by title only:

ORDINANCE NO. 3406
AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE REZONING OF APPROXIMATELY 28.949 ACRES AS DESCRIBED IN SECTION 1 OF THIS ORDINANCE FROM HC ZONE TO CC ZONE; AND PROVIDING

SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

It was moved by Councilor Francis, seconded by Council President Ziel-Dingman, to approve the Reasoned Statement of Relevant Criteria and Standards for the rezone from HC to CC and give authorization for the Mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Francis, Hally, Burtenshaw, Dingman. Nay - Councilor Radford.

8) Public Hearing-Comprehensive Plan Amendment from Lower Density Residential to Higher Density Residential and Commercial, Resolution and Reasoned Statement of Relevant Criteria and Standards to Amend the Comprehensive Plan Land Use Map.

For consideration on the regular agenda is a Resolution amending the Comprehensive Plan Land Use Map. The proposed amendment reflects comprehensive plan policies recommending planning for varied commercial functions within the city and locating commercial centers near existing arterials with excess capacity. The map amendment was considered by the Planning and Zoning Commission at its July 6, 2021, meeting and recommended approval. Staff concurs with this recommendation.

Mayor Casper opened the public hearing and ordered all items presented be included in the record. She requested applicant presentation.

Blake Jolley, Connect Engineering, appeared. He stated this is a two-part item.
Slide 1 - Property under consideration
Mr. Jolley believes this area is in a place where the uses are changing. He also believes changing the comprehensive designations will fit with what is anticipated in this area.

Mayor Casper requested staff presentation.

Mr. Beutler appeared. He presented the following:
Slide 1 - Property under consideration
Mr. Beutler reiterated there are a lot of changes in this area. He believes these are positive changes for the community as there are active annexation and land uses in the area.
Slide 2 - Current Comprehensive Plan Future Land Use Map
Mr. Beutler stated the lower-density designation was adopted in 2013. He also stated there are some existing residential uses south of Lincoln Road. Mr. Beutler indicated there was a residential subdivision that was platted in Bonneville County and the plans for this subdivision were to extend to the south to have this area more residential in nature, which has been changing. As this area transitions from residential staff believes it’s appropriate to amend the Comprehensive Plan. Mr. Beutler stated there are major arterial roads that service the area and have the capacity in the traffic and utility system which is able to support the designation.

Mayor Casper requested public comment. No one appeared. Mayor Casper closed the public hearing.

Councilor Radford believes this makes sense. Councilor Francis believes this is how the city can adjust to change.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the resolution amending the Comprehensive Plan Land Use Map for the area around Lincoln Road, east of Woodruff Avenue, and west of Hitt Road and give authorization for the Mayor and City Clerk to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Dingman, Radford, Francis, Burtenshaw, Hally. Nay - none.

RESOLUTION NO. 2021-24
A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, AMENDING THE COMPREHENSIVE PLAN DESIGNATION IN THE AREA LOCATED NORTH AND SOUTH OF LINCOLN ROAD EAST OF WOODRUFF AVENUE AND WEST OF 25TH EAST. PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL AND PUBLICATION ACCORDING TO THE LAW.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the Reasoned Statement of Relevant Criteria and Standards for the amendment of the Comprehensive Plan Land Use Map and give authorization for the Mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Radford, Burtenshaw, Francis, Dingman, Hally. Nay - none.

9) Public Hearing-Rezone from HC to LC, Zoning Ordinance, and Reasoned Statement of Relevant Criteria and Standards, M&B: approximately 19.84 acres, in the SW 1/4 of Section 9, Township 2 North, Range 38 East.

Attached is the application for Rezoning from HC to LC, Zoning Ordinance, and Reasoned Statement of Relevant Criteria and Standards for approximately 19.84 acres, in the SW 1/4 of Section 9, Township 2 North, Range 38 East. The Planning and Zoning Commission considered this item at its July 6, 2021, meeting and recommended approval by a unanimous vote. Staff concurs with this recommendation.

Mayor Casper opened the public hearing and ordered all items presented be included in the record. She requested applicant presentation.

Blake Jolley, Connect Engineering, appeared. He stated this is the second part of the previous motion. He identified the area. He stated this request is to increase the depth of the LC and the HC as he believes the depth is not very deep to allow different opportunities, and because of the continuous changes in the area the LC gives more opportunities.

Mayor Casper requested staff presentation.
Mr. Beutler appeared. He presented the following:
Slide 1 - Property under consideration in current zoning
Mr. Beutler stated this property was annexed into the city in 2020. At that time there were no specific uses identified, the proper owners just wanted to be in the city. Mr. Beutler stated

staff worked with the property owners to create the zone and split the property ½ and ½ at the time. He also stated the LC Zone is a mixed-use zone that allows commercial and residential uses which are compatible with the HC that will remain on the south end as well as the corridor. Any residential uses would be compatible with the R&H Zone to the immediate east. Mr. Beutler believes the modification would be beneficial to this area and is within the Comprehensive Plan policies. Councilor Radford questioned the pedestrian space. Mr. Beutler stated there would be pedestrian improvements along Lincoln Road and a preliminary plat would identify any potential dedicated public streets, sidewalks, and pedestrian connections as well as other connections. Connections would be required to the east and the west to create a network. Council Radford also questioned the connection requirements from residential to commercial. Mr. Beutler stated by design there is always a pedestrian connection which would be reviewed on the preliminary plat. Per Councilor Francis, Mr. Beutler confirmed the area to the east is not developed and the land to the west is not annexed.

Mayor Casper requested public comment. No one appeared. Mayor Casper closed the public hearing.

Councilor Radford prefers the connection spots. Councilor Francis believes the LC Zone opens the door for residential. He also believes the land to the east would develop as residential.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the ordinance rezoning approximately 19.84 acres, in the SW 1/4 of Section 9, Township 2 North, Range 38 East, from HC to LC under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary. The motion carried by the following vote: Aye - Councilors Hally, Burtenshaw, Dingman, Francis, Radford. Nay - none.

At the request of Mayor Casper, the City Clerk read the ordinance by title only:

ORDINANCE NO. 3407
AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE REZONING OF APPROXIMATELY 19.84 ACRES AS DESCRIBED IN SECTION 1 OF THIS ORDINANCE FROM HC ZONE TO LC ZONE; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

It was moved by Councilor Radford, seconded by Councilor Francis, to approve the Reasoned Statement of Relevant Criteria and Standards for the rezone from HC to LC and give authorization for the Mayor to execute the necessary documents. The motion carried by the following vote: Aye - Councilors Burtenshaw, Hally, Radford, Dingman, Francis. Nay - none.

6. Announcements.

Mayor Casper announced the Duck Race on August 14, any money raised will be for Heritage Park; Governor Brad Little call with city leaders on August 17; Funland Event on August 21; City Council Work Session and Budget Session on August 23; City Council Meeting on August 26 including final budget approval; and City Council Work Session on September 7.

7. Adjournment.

There being no further business, the meeting adjourned at 9:30 p.m.

_____ _____

Kathy Hampton, City Clerk Rebecca L. Noah Casper, Mayor

August 20, 2021 Idaho Falls Police Department Organization - Unapproved

The City Council of the City of Idaho Falls met in Special Meeting, Friday, August 20, 2021, in the Council Chambers in the City Annex Building located at 680 Park Avenue in Idaho Falls, Idaho at 2:00 p.m.

Call to Order and Roll Call:
There were present:
Mayor Rebecca L. Noah Casper
Council President Michelle Ziel-Dingman
Councilor Thomas Hally
Councilor Jim Freeman
Councilor Jim Francis
Councilor Lisa Burtenshaw (via telephone until approximately 4:00 p.m.)
Councilor John Radford (arrived at 2:07)

Also present:
Bryce Johnson, Police Chief
Joel Tisdale, Police Captain
Bill Squires, Police Captain
Jeremy Galbreaith, Police Captain
Jessica Clements, Police Public Information Officer (PIO)
Pamela Alexander, Municipal Services Director
Mark Hagedorn, Controller
Michael Kirkham, Assistant City Attorney
Kathy Hampton, City Clerk

Mayor Casper called the meeting to order at 2:05 p.m.

Mayor Casper recommended all individuals in attendance observe social distancing per the recent higher numbers of Coronavirus (COVID-19) cases. She also noted, per the signage displayed by individuals in attendance, the council has been very supportive of the IFPD while being responsible of the budget.

Mayor Casper stated there were questions and concerns regarding the Idaho Falls Police Department (IFPD) that led to a request for a deep dive of the IFPD organization. She then turned the presentation to Chief Johnson.

Briefing and Discussion: Department Organization and Staffing:
Chief Johnson stated he has been with the IFPD for four (4) years, and it is his honor to work with the IFPD. He then presented the following with general comments and discussion throughout:

IFPD – 142 Total Full-time employees (FTE) (per the current date)

- Authorized Sworn Police Officers – 95 (there are currently 94 officers on staff)
- Dispatch/Emergency 911 – 23
- Animal Services – 3
- Code Enforcement – 3
- Support Personnel – 12

Traditional Police Department (PD) Command Structure includes Chief of Police, Assistant Chief, Captain, Lieutenant, Sergeant, Corporal, Detective, and Officer. The IFPD Command Structure includes Chief of Police (1),

Captain (3), Lieutenant (5), Sergeant (11) (average of 7 officers/sergeant for span of control (this should be between 6-8), 24-hour coverage (not did occur prior to 2017)), Detective/Officer (75). Chief Johnson gave a brief history of the command structure for Captains, Lieutenants, and Sergeants stating he believes this is the most compressed command structure in the region and one of the most compressed command structures for an agency of this size. He noted the Lieutenants were made exempt employees in 2018. Chief Johnson briefly reviewed the tasks of Sergeants stating they are the most important layer of command in a police department.

Department Structure: Office of the Chief (Administration); Patrol Bureau; Investigations and Special Operations Bureau (includes Dispatch); and Professional Standards and Logistics Bureau (includes Animal Services).

Administration (1 sworn/4 total FTE) includes Office of the Chief, Executive Assistant, PIO, and Crime Analyst.

Department Bureau, Patrol:

Captain Tisdale reviewed the Patrol Bureau (67 sworn/70 total FTE) – Captain, 3 Lieutenants including 3 Code Enforcement, 8 Sergeants (24-hour coverage, oversees day-to-day operations, level of decision is highly important), 55 officers (24-hour coverage, their schedules were voted on by the officers per the parameters for the city) including 4 traffic officers (no round-the-clock coverage, main complaint is always traffic), 3 K-9 officers (must have time to care for the dog), and 2 airport officers. Captain Tisdale stated 42 officers are currently available to take calls due to training, unfilled positions, and light-duty training of other officers. Captain Tisdale indicated the number of the 55 officers is never accurate. He also noted retirements are expected in the coming year which will affect this number. Chief Johnson stated lateral officers are more valuable in the first year due to the extensive training. He also stated there is not currently a pool of individuals to hire in the upcoming year. Captain Tisdale briefly reviewed the overtime schedule. He also explained the Patrol Bureau: heavily subsidized by overtime; major impact from injuries, administrative leave, vacation, training, retirements, etc.; authorized vs. deployable; patrol dashboard (assigned vs. unassigned time (average of 6%)); and cannibalized services (neighborhood police officers, gang unit, intel unit, warrants team, traffic unit, STEP (driving under the influence (DUI) patrol), impact team, geographic policing). Captain Tisdale stated it's difficult to address complaint calls due to the lack of these services. Brief comments followed regarding the motorcycle officers. Chief Johnson stated the motorcycle officers are the most efficient and effective in traffic. He also stated per the Community Oriented Policing Services (COPS), there should be 60% of unassigned time. Per Mayor Casper, Captain Tisdale explained the services that were cannibalized. He believes community policing is a common goal throughout the IFPD. He also believes certain individuals need interaction with the IFPD in a positive way.

Department Bureau, Investigations and Special Operations:

Captain Squires reviewed Investigations and Special Operations Bureau (ISOB) (23 sworn/54 total FTE) – Captain, Administrative Assistant, Investigations, Dispatch, Records, and Special Teams. He stated this bureau also includes 1 Evidence Specialist (more than 19,000 pieces of evidence are currently in the IFPD possession, which are held in three (3) different locations). Unsworn personnel includes dispatch (Captain Squires commended the dispatchers as he believes this is a difficult position, he noted 11-12 individuals are needed to fill all positions in dispatch), records, and front-desk employees. Sworn personnel include 1 Lieutenant, 2 Sergeants, 4 School Resource Officers (SRO) (mostly funded by School District 91, one officer replaced the Drug Abuse Resistance Education (DARE) Program), 2 Special Investigation Detectives (these detectives try to work on more serious drug cases although this is dependent on unassigned time, and they are part of a task force throughout the region), 10 Major Crimes Detectives (these detectives are part of the Critical Incident Task Force), 1 Internet Crimes Against Children detective (salary is compensated by the state), 1 Crisis Intervention Team (CIT) Detective (trying to alieve a patrol officer), and 1 Crime Scene Analysis Detective (the current lab is very small, this space will increase in the new Law

Enforcement Complex (LEC)). Captain Squires briefly reviewed the work flow within investigations. Special Teams include Special Weapons and Tactics (SWAT), Mobile Field Force (MFF), EOD (Bomb Squad, has the largest response area in this area with the smallest number of personnel), Crisis Negotiations Team (CNT), and Unmanned Aerial Systems (UAS). Per Councilor Freeman, Captain Squires believes the new LEC will improve efficiency across the department due to the variety of locations of personnel.

Department Bureau, Professional Standards and Logistics:
Captain Galbreaith reviewed major projects/Special Teams within the Professional Standards and Logistics Bureau including department training. Captain Galbreaith stated all officers must have at least 40 hours of training every two (2) years, including an appropriate amount of training for the instructors. Training is also required per Idaho Peace Officer Standards and Training (POST) (POST academies are located in Meridian and Pocatello). Per Councilor Radford, Captain Galbreaith briefly explained allowed training. He stated the more training, the less liability. Other major projects/Special Teams include equipment, fleet, policy (has moved to Lexipol, the goal is to make the city's liability as low as possible), peer support, accreditation (prefers the Idaho Chiefs of Police Association (ICOPA)), internal affairs (50% of internal affair investigations are generated from an external source), hiring/recruitment/retention, building (includes collaboration with other city departments), Chaplains, career path, and instructor certification. Captain Galbreaith reviewed Professional Standards and Logistics Bureau (4 sworn/14 total FTE) – Captain, 1 Lieutenant, 1 Logistic Officer, 1 Training Coordinator/Quartermaster, 1 sergeant* (serving as Animal Services Manager), 2 Animal Services Leads, and 7 Animal Control Officers (*part-time workers and volunteers).

Various Staffing Models:
Chief Johnson reviewed the Rule of 60, per a study by Professor James McCabe, stating 60% of staffing should be assigned to patrol, an average of 62 studied departments was 66.1%, and the IFPD is between 67-73%. He stated Professor McCabe disagrees with other models including minimum staffing, per capita, and affordability models.

Chief Johnson stated the IFPD needs by Work Load Analysis indicates Patrol needs an additional 16 officers (1 Lieutenant, 1 Sergeant, and 14 officers (highest priority)), ISOB needs an additional 7 officers (1 Sergeant, 2 Major Crimes Detectives (highest priority), 2 Cold Case Detectives (high priority), and 2 Special Investigations Detectives), and IFPD needs 1 Assistant Chief (lowest priority). Chief Johnson believes affordability matters the most. He noted, from 2017, a multi-year staffing plan was needed and approved. In 2018, a four-year staffing plan was requested and approved. In 2019, officers and dispatch were reduced from 98 to 94, with a position added mid-year. He reviewed 2020 staffing needs: per capita current is 95, recommendation is adding 34; work load current is 95, recommendation is adding 24; and similar city average current is 95, recommendation is adding 15. He indicated any analysis will recommend an increase. He noted this only includes sworn police officers, it does not include dispatch.

Other Department Personnel Topics:
Chief Johnson stated the most frequent question has been 'why now'. He indicated these requests have been presented each year although he did not anticipate the volume of major crimes during the COVID year. He noted the crime rates have significantly increased, and the local crime rate is slightly higher than the national crime rate. These major crimes take personnel from addressing other crimes. Chief Johnson briefly reviewed the increase in calls from 2010 stating he believes the work load model is unsustainable. Councilor Radford indicated the cost of requested officers equals the amount of the LEC. Per Councilor Radford, Mr. Kirkham stated a bond could be presented for additional officers. Mayor Casper noted a bond is not for on-going costs. Mr. Hagedorn stated a permanent over-ride would increase taxes. Discussion followed including responding to calls, utilizing the current

staffing, and the command structure. Councilor Francis expressed his appreciation for this presentation. Mayor Casper stated the community is well-served by the IFPD. She concurred with Councilor Radford that this cannot be fixed in one year, it would require other cuts within the city. Councilor Freeman believes this issue needs to start now, it cannot wait for future years. Council President Dingman expressed her appreciation for the leadership in the department noting the requested information is needed to make long-term decisions. She believes the challenge will be to create a staffing plan which will take multiple years to accomplish. She does not believe waiting is beneficial.

There being no further business, the meeting adjourned at 5:06 p.m.

Kathy Hampton, City Clerk

Rebecca L. Noah Casper, Mayor

Memorandum

File #: 21-225 **City Council Meeting**

FROM: Bear Prairie, General Manager
DATE: Thursday, August 19, 2021
DEPARTMENT: Idaho Falls Power

Subject

IF21-34 Conduit Fiber Agreement with B. Jackson Construction

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Approve this bid award to B. Jackson Construction of West Jordan, Utah for the unit prices shown as bid, for an estimated total of $2,464,668.95, plus a twenty percent (20%) contingency of $492,933.79 for a total authorization of $2,957,602.74 per year and give authorization for the Mayor and City Clerk to execute the necessary documents, (or take other action deemed appropriate).

Description, Background Information & Purpose

Idaho Falls Power solicited bids from qualified contractors to provide conduit for buried electrical conductor replacement and fiber optic cable installation over the next three years or until the fiber expansion project is complete. B. Jackson Construction was the only responsive, responsible bidder. Based on the quantities installed in the first two years of the Conduit/Fiber project and the per unit bid prices, the value is estimated to be $2,464,668.95, plus a twenty percent (20%) contingency of $492,933.79 for a total authorization of $2,957,602.74 per year. The 20 percent (20%) contingency is felt to be adequate if we are able to accelerate the construction schedule.

Alignment with City & Department Planning Objectives

☐ ☐ ☒ ☐ ☐ ☐ ☐ ☐

This action supports our readiness for managed, well-planned growth and development, by expanding residential fiber services and enhancing the reliability of our electric system with timely replacement of aging electrical infrastructure. This action also supports the growth element of the IFP Strategic Plan.

Interdepartmental Coordination

Municipal Services, Legal Services and Idaho Falls Power concur that this agreement is appropriate.

Fiscal Impact

This agreement is budgeted for in the Idaho Falls Fiber 2021/22 budget.

Legal Review

Legal Services has reviewed and approved this agreement.

BID FORM FOR CONSTRUCTION CONTRACT

//REVISED 8/6/21//

2021 - IFP/IFF Conduit and Fiber Project - per Unit Bid - Bid IFP 21-34

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

ARTICLE 1—OWNER AND BIDDER

1.01 This Bid is submitted to:

Deliver to: (hand-delivery, parcel delivery service, etc.):	Mail to: (United States Postal Service)
City of Idaho Falls Office of the City Clerk 308 Constitution Way Idaho Falls, ID 83402	City of Idaho Falls Office of the City Clerk PO Box 50220 Idaho Falls, ID 83405

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

ARTICLE 2—ATTACHMENTS TO THIS BID

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

A. Required Bid security;

B. List of Proposed Subcontractors;

C. List of Proposed Suppliers;

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

E. Contractor's license number as evidence of Bidder's State Contractor's License or a covenant by Bidder to obtain said license within the time for acceptance of Bids;

F. Required Bidder Qualification Statement with supporting data; and

ARTICLE 3—BASIS OF BID—LUMP SUM BID AND UNIT PRICES

3.01 *Unit Price Bids*

Bidder will perform the following conduit and fiber installation work for the backbone of Idaho Falls fiber project at the indicated unit prices:

	Description	Unit	Estimated Quantity Per Year	Bid Unit Price	Bid Amount
1	Fiber installation in conduit	Per Foot	75,000ft	.86	64,500.00
2	Fiber installation in micro-duct	Per Foot	75,000ft	.86	64,500.00
3	Configuration 1 – Item # 267(3) – 2" Electrical and 1 ¼" Fiber	Per Foot	50,000ft	$ 20.54	$ 1,027,000.00
4	Configuration 2 – Item # 251E – 2" Electrical	Per Foot	1,000ft	$ 19.34	$ 19,340.00
5	Configuration 3 – Item # 251 1 ¼" Fiber	Per Foot	13,000ft	$ 19.34	$ 251,420.00
6	Configuration 4 – Item # 255 - 3" Electrical and 1 ¼" Fiber	Per Foot	20,000ft	$ 21.86	$ 437,200.00
7	Configuration 5 – Item # 254 – 3" Electrical	Per Foot	500ft	$ 20.60	$ 10,300.00
8	Configuration 6 – 4" Electrical	Per Foot	1,00ft	$ 21.86	$ 2186.00
9	Install HH-1	Each	500ea	$ 335.89	$ 167,945.00
10	Install HH-1 with transformer tie (Detail B)	Each	250ea	$ 368.57	$ 92,142.50
11	Install HH-3	Each	25ea	$ 590.63	$ 14,765.75
12	Install HH-FP	Each	100ea	$ 144.76	$ 14,476.00
13	Install HH-EPED with ground rod (24"x24")	Each	100ea	$ 337.30	$ 33,730.00
14	Install HH-SPSC with ground rod	Each	100ea	$ 345.49	$ 34,549.00
15	Install Secondary Pedestal	Each	20ea	$ 305.90	$ 6118.00
16	Install Three Phase Ground Sleeve	Each	5ea	$ 1361.98	$ 6809.90
17	Pit for Electric Transformer Tie-In	Each	300ea	$ 354.00	$ 106,200.00
18	Connect Existing HH1 to Existing Transformer or Secondary Pedestal	Each	75ea	$ 245.10	$ 18,382.50
19	Install Riser 1 ¼-4"	Each	50ea	$ 566.39	$ 28,319.50
20	**Three man crew with pick-up and hand tools**	**Per Hour**	**80 hours**	$ 247.31	$ 19,784.80
21	Use tax on IFP provided material	Actuals	$750,000	6%	$45,000
Grand Total					$ 2,464,668.95

A. **Special materials, provided by the contractor, not including materials specified in 00820 as contractor provided, and provided with mutual agreement will be paid for at actual cost plus 10% for storage and handling.**

B. IFP will award the annual work to the low bidder but shall require the low bidder to meet IFP's construction schedule. In the event that the low bidder cannot meet IFP's construction schedule, or a portion of IFP's construction schedule, IFP reserves the right to award the next lowest bidder in addition to liquidated damages.

1. IFP's construction schedule is to have the quantities shown above completed by the end of July for each year of the contract.

2. Quantities of work above what is show will not be expected to be completed in that time frame.

ARTICLE 4—TIME OF COMPLETION

4.01 Bidder agrees that the Work will be substantially complete and will be completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions on or before the dates or within the number of calendar days indicated in the Agreement.

A. Also refer to Paragraph 6.02.2 of 00520 – Agreement for definition of substantial completion.

4.02 Bidder accepts the provisions of the Agreement as to liquidated damages.

ARTICLE 5—BIDDER'S ACKNOWLEDGEMENTS: ACCEPTANCE PERIOD, INSTRUCTIONS, AND RECEIPT OF ADDENDA

5.01 *Bid Acceptance Period*

A. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

5.02 *Instructions to Bidders*

A. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security.

5.03 *Receipt of Addenda*

A. Bidder hereby acknowledges receipt of the following Addenda: **[Add rows as needed. Bidder is to complete table.]**

Addendum Number	Addendum Date
1	8/6/21 ✓ BJ

ARTICLE 6—BIDDER'S REPRESENTATIONS AND CERTIFICATIONS

6.01 *Bidder's Representations*

A. In submitting this Bid, Bidder represents the following:

1. Bidder has an Idaho Public Works License of the appropriate class for the bid amount.

ADDENDUM NO. __1__
to the
CONTRACT DOCUMENTS

for

IDAHO FALLS POWER / IDAHO FALLS, IDAHO
2021 IFP Conduit and IFF Fiber - Per Unit Bid
Project No. IFP 21-34

6 August 2021

TO ALL PLANHOLDERS:

The following changes, additions, and/or deletions are hereby made as part of the following bid document titled IFP 21-34 - 2021 IFP Conduit and IFF Fiber - Per Unit Bid This addendum is to answer or clarify items listed in the Bid Documents:

1. Bid Form 00410 – Added Item 20, price for an equipped crew for miscellaneous work.
2. Special Provisions 00820 - Clarification of "SPECIAL PROVISION BID ITEMS", Items 4 and 5, defining who provides what materials
3. Attached is a sample drawing from previous work to demonstrate the type of work and type of information provided.
4. Details for the 3 phase ground sleeve have been requested. This along with other specialized IFP equipment can be found in the IFP Service Policy at https://www.ifpower.org/gopower/resources/content/approved-ifp-service-policy-march-2021.pdf. The ground sleeve is on page 46, figure 5.

Plan holders shall acknowledge receipt and acceptance of this Addendum by noting the addendum number and date in the space provided in the Bid Form (Document 00410) of the Contract Documents. Bids submitted without this acknowledgement will not be considered.

Updated document 00410, document 00820 and sample design drawings attached.

Sincerely,

Stephen Boorman, PE
AGM

2. Bidder has examined and carefully studied the Bidding Documents, including Addenda.

3. Bidder has visited the Site, conducted a thorough visual examination of the Site and adjacent areas, and become familiar with the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

4. Bidder is familiar with all Laws and Regulations that may affect cost, progress, and performance of the Work.

5. Bidder has carefully studied the reports of explorations and tests of subsurface conditions at or adjacent to the Site and the drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, with respect to the Technical Data in such reports and drawings.

6. Bidder has carefully studied the reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, with respect to Technical Data in such reports and drawings.

7. Bidder has considered the information known to Bidder itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Bidding Documents; and the Technical Data identified in the Supplementary Conditions or by definition, with respect to the effect of such information, observations, and Technical Data on (a) the cost, progress, and performance of the Work; (b) the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, if selected as Contractor; and (c) Bidder's (Contractor's) safety precautions and programs.

8. Based on the information and observations referred to in the preceding paragraph, Bidder agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.

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

10. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and of discrepancies between Site conditions and the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

11. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

12. The submission of this Bid constitutes an incontrovertible representation by Bidder that without exception the Bid and all prices in the Bid are premised upon performing and furnishing the Work required by the Bidding Documents.

6.02 *Bidder's Certifications*

A. The Bidder certifies the following:

1. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation.
2. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid.
3. Bidder has not solicited or induced any individual or entity to refrain from bidding.
4. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this Paragraph 8.02.A:
    a. Corrupt practice means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process.
    b. Fraudulent practice means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Owner, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition.
    c. Collusive practice means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish bid prices at artificial, non-competitive levels.
    d. Coercive practice means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

BIDDER hereby submits this Bid as set forth above:

Bidder:

B. JACKSON CONSTRUCTION LLC.

(typed or printed name of organization)

By: *(individual's signature)*

Name: BART JACKSON

(typed or printed)

Title: PRESIDENT

(typed or printed)

Date: AUGUST 10, 2021

(typed or printed)

If Bidder is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.

Attest: *(individual's signature)*

Name: JULIE LEFEVRE

(typed or printed)

Title: CONTROLLER

(typed or printed)

Date: 08-10-2021

(typed or printed)

Address for giving notices:

7022 S. AIRPORT ROAD
WEST JORDAN, UTAH 84084

Bidder's Contact:

Name: BART JACKSON

(typed or printed)

Title: PRESIDENT

(typed or printed)

Phone: 801-420-1136

Email: BART@BJACKSONCONSTRUCTION.COM

Address:

7022 S. AIRPORT ROAD
WEST JORDAN, UTAH 84084

Bidder's Contractor License No.: (if applicable)

Bidder's Public Works License No.: (Required) RCE-37409

Naming of Subcontractors Form

Per Idaho Code, 67-2310, Bidder shall include in his or her Bid the names and address, and Idaho Public Works Contractor License Number of the Subcontractors who shall, in the event the Bidder secures the Contract, subcontract the plumbing, heating and air-conditioning work, and electrical work under the general Contract. Failure to name Subcontractors as required shall render any Bid submitted by the Bidder unresponsive and void.

Subcontractor Name and Address	Classification	License Number
OMEGA LLC. 895 S. MAIN STREET BOUNTIFUL, UTAH 84010	A-CLASS	RCE-51412
FONUA CONSTRUCTION LLC 5501 W. WELLS PARK RD. WEST JORDAN, UT. 84081	A-CLASS	RCE-37049

NOTES TO USER

1. This form must be included for all bids.

BID BOND (PENAL SUM FORM)

Bidder B. Jackson Construction & Engineering, LLC Name: **[Full formal name of Bidder]** Address *(principal place of business)*: **[Address of Bidder's principal place of business]** 7022 South Airport Road West Jordan, UT 84084	**Surety** Frankenmuth Mutual Insurance Company Name: **[Full formal name of Surety]** Address *(principal place of business)*: **[Address of Surety's principal place of business]** One Mutual Avenue Frankenmuth, MI 48787-0001 (989) 652-6121
Owner Name: **Idaho Falls Power** Address *(principal place of business)*: **140 S. Capital** **Idaho Falls, ID 83405**	**Bid** Project *(name and location)*: **[Owner project/contract name, and location of the project]** 2021 IFP Conduit and IFF Fiber - Per unit Bid - Project No. IFP 21-34 Bid Due Date: August 10, 2021 **[Enter date bid is due]**

Bond

Penal Sum: **[Amount]** Five Percent (5%) of Amount Bid

Date of Bond: **[Date]** August 10, 2021

Surety and Bidder, intending to be legally bound hereby, subject to the terms set forth in this Bid Bond, do each cause this Bid Bond to be duly executed by an authorized officer, agent, or representative.

Bidder	Surety
B. Jackson Construction & Engineering, LLC *(Full formal name of Bidder)*	Frankenmuth Mutual Insurance Company *(Full formal name of Surety) (corporate seal)*
By: *(Signature)*	By: *(Signature) (Attach Power of Attorney)*
Name: BART JACKSON *(Printed or typed)*	Name: Rebecca S. Leal *(Printed or typed)*
Title: PRESIDENT	Title: Attroney-in-Fact
Attest: *(Signature)*	Attest: *(Signature)*
Name: JULIE LEFEVRE *(Printed or typed)*	Name: Christian Leal *(Printed or typed)*
Title: CONTROLLER	Title: Witness

Notes: (1) Note: Addresses are to be used for giving any required notice. (2) Provide execution by any additional parties, such as joint venturers, if necessary.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder the penal sum set forth on the face of this Bond. Payment of the penal sum is the extent of Bidder's and Surety's liability. Recovery of such penal sum under the terms of this Bond will be Owner's sole and exclusive remedy upon default of Bidder.

2. Default of Bidder occurs upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.

3. This obligation will be null and void if:

   3.1. Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or

   3.2. All Bids are rejected by Owner, or

   3.3. Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).

4. Payment under this Bond will be due and payable upon default of Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.

5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions does not in the aggregate exceed 120 days from the Bid due date without Surety's written consent.

6. No suit or action will be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety, and in no case later than one year after the Bid due date.

7. Any suit or action under this Bond will be commenced only in a court of competent jurisdiction located in the state in which the Project is located.

8. Notices required hereunder must be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Postal Service registered or certified mail, return receipt requested, postage pre-paid, and will be deemed to be effective upon receipt by the party concerned.

9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.

10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond will be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute governs and the remainder of this Bond that is not in conflict therewith continues in full force and effect.

11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

FRANKENMUTH MUTUAL INSURANCE COMPANY

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that Frankenmuth Mutual Insurance Company (the "Company"), a corporation duly organized and existing under the laws of the State of Michigan, having its principal office at 1 Mutual Avenue, Frankenmuth, Michigan 48787, does hereby nominate, constitute and appoint:

Patrick T. Pribyl, Debra J. Scarborough, Mary T. Flanigan, Christy M. Braile, Jeffrey C. Carey, Charissa D. Lecuyer, Evan D. Sizemore, Rebecca S. Leal, Lauren Scott, Tahita M. Fry, C. Stephens Griggs, Kellie A. Meyer, Veronica Lawver, Hillary D. Shepard,

Their true and lawful attorney(s)-in-fact, each in their separate capacity if more than one is named above, to make, execute, seal, acknowledge and deliver any and all bonds, contracts and undertakings of suretyship, with the exception of Financial Guaranty Insurance, provided, however, that the penal sum of any one such instrument shall not exceed the sum of:

Fifty Million and 00/100 Dollars ($50,000,000)

This Power of Attorney is granted pursuant to the following Resolution duly adopted at a meeting of the Board of Directors of Frankenmuth Mutual Insurance Company:

"**RESOLVED,** that the President, Senior Vice President or Vice President and each of them under their respective designations, hereby is authorized to execute powers of attorney, and such authority can be executed by use of facsimile signature, which may be attested or acknowledged by any officer of the Company, qualifying the attorney(s) named in the given power of attorney, to execute on behalf of, and acknowledge as the act and deed of Frankenmuth Mutual Insurance Company on all bonds, contracts and undertakings of suretyship, and to affix the corporate seal thereto."

IN WITNESS WHEREOF, the Company has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 10th day of September, 2018.

(Seal)

Frankenmuth Mutual Insurance Company

By _____

Frederick A. Edmond, Jr.,
President and Chief Operating Officer

STATE OF MICHIGAN)
COUNTY OF SAGINAW) ss:

Sworn to before me, a Notary Public in the State of Michigan, by Frederick A. Edmond, Jr., to me personally known to be the individual and officer described in, and who executed the preceding instrument, deposed and said the Corporate Seal and his signature as Officer were affixed and subscribed to said instrument by the authority of the Company.

IN TESTIMONY WHEREOF, I have set my hand, and affixed my Official Seal this 10th day of September, 2018.

Dianne L. Voss (Seal)

Dianne L. Voss, Notary Public
Saginaw County, State of Michigan
My Commission Expires July 23, 2024

I, the undersigned, Vice President of Frankenmuth Mutual Insurance Company, do hereby certify that the foregoing is a true, correct and complete copy of the original Power of Attorney; that said Power of Attorney has not been revoked or rescinded and is in full force and effect as of this date.

IN WITNESS WHEREOF, I have set my hand and affixed the Seal of the Company, this 10th day of August, 20 21.

Andrew H. Knudsen, Vice President

ALL CORRESPONDENCE RELATED TO BOND VALIDATION AND/OR A CLAIM SHOULD BE DIRECTED TO THE DIRECTOR OF SURETY, 701 US ROUTE ONE, SUITE 1, YARMOUTH, ME 04096

B. Jackson Construction and Engineering Inc.

Company Bio

B. Jackson Construction and Engineering Inc. was founded in February 1997 by Bart Jackson completing a wide variety of wet and dry utility as well as heavy civil projects for various privately held and municipal organizations.

Throughout the years B. Jackson Construction and Engineering Inc. has completed telecommunications, cable television (CATV), fiber to the home, power, natural gas pipeline, airport, electrical projects, heavy civil and a variety of maintenance contracts. From the inception of the company our growth curve has been steady, fiscally responsible and as calculated as possible given the industries we serve. B. Jackson Construction was founded on quality work, reasonable rates and timely completion of projects. Our current divisions offer a broad spectrum of services and has proven to be a key element to our overall success. Having a market presence, in the trades we are involved with, has created an ability to ramp up or down based on current market demand, in differing disciplines, as needed and has allowed this company to become much more than a singular focused entity.

A quick overview of our company and major milestones can be found below. Please see the attached major contracts completed for a detailed look at our past completed projects.

- February 1997- B. Jackson Construction and Engineering Inc. was created and functioned as a subcontractor to larger roadway companies for a variety of necessary tasks. Mainly focused on the relocation of existing utilities ahead of major road work.
- January 1998- B. Jackson Construction and Engineering Inc. signed our first major maintenance agreement with NextLink of Utah. This was a multi-year service agreement.
- February 1999- B. Jackson Construction and Engineering Inc. was awarded a fiber build for AT&T Broadband (formerly TCI Cable of Utah). This agreement led to another multi-year agreement that ended in 2004 when AT&T Broadband sold the network to Comcast.
- January thru December 2000- B. Jackson Construction and Engineering Inc. had become a $5 million dollar + company. With minimal debt, great long term contracts and a very solid future ahead.
- January thru December 2001- B. Jackson Construction and Engineering Inc. continued to grow through the collapse of Enron and MCI WorldCom as well as the attacks on the World Trade Center. We obtained a civil underground

agreement with Rocky Mountain Power, that contract has been renegotiated through the years and continues today.

- January 2002- B. Jackson Construction and Engineering Inc. entered into a long term contract for maintenance service with Carbon Emery Telecom. This agreement was extended through mutual agreement until December 2009.
- August 2004- B. Jackson Construction and Engineering Inc. negotiated a long term, multi-year contract with UTOPIA (Utah Telecommunications Open Infrastructure Agency). This was the first of its kind, combining the bonding strength of 11 member cities to develop and construct fiber to the home to all residence. We have negotiated this contract, annually or with two year terms from 2004 to present.
- February 2006- B. Jackson Construction and Engineering Inc. signed its first agreement with Questar Gas (now Dominion Energy). This agreement was a bid specific project agreement that would lead to our current zone or 3 year agreement.
- January 2010- B. Jackson Construction and Engineering starts our in house electrical division to be more competitive in the heavy civil arena as well as a growth tool or offering to larger roadway contractors.
- January 2012- B. Jackson Construction and Engineering Inc. was awarded zone 9A and 9B for Questar Gas Company. Increasing our annual sales by $4+ million annually.
- March 2014- B. Jackson Construction and Engineering Inc. was awarded the Google Fiber build out in Provo Utah and has had a Master Service Agreement since that time. Low unit pricing as well as the contract requirements have limited our recent interest in this work. However, it is an MSA that we continue to maintain.

  B. Jackson Construction and Engineering Inc. officially started our Milling and Pulverizing Division as a supplement to our existing ability to cut rumble strips in asphalt and concrete roadways.
- March 2015- B. Jackson Construction and Engineering Inc. signs an agreement with General Dynamics to complete the backbone ring and huts for Google Fiber in Salt Lake City, Utah.

  2015 was also the year B. Jackson Construction maintained 111 fulltime employees year round.

- February 2016- B. Jackson Construction and Engineering Inc. enters into a 3 year contract with Direct Communications of Utah for construction services in Eagle Mountain, Utah.

- January 2019- B. Jackson Construction and Engineering Inc. becomes a Rocky Mountain Power interior lighting upgrade contractor. This allows our company to complete light retrofitting to newer LED technology and expands our reach for our electrical team throughout the winter months.

B. Jackson Construction and Engineering Inc. has been able to maintain long term relationships with its employees as well. A key factor to our success is promotion from within our own organization. This has allowed our management group and foreman level staff to grow and develop with the understanding, the more we can split the cell, the more work we can take on and the more opportunity each employee will have. It simply creates an atmosphere of pride and personal ownership in the company. As of December 2019, 32% of our current employees have been with the company 5-10 years. Two of our current employees started with the company in mid-1998, they are both in management positions currently. Attached you will find a small sampling of our employee resumes.

B. Jackson Construction and Engineering Inc. has developed weekly reporting/scoreboard systems that allow project managers the correct insight to their division sales, gross profit margins and incident reporting. The systems were developed and distributed to divisional managers in 2014 and have given our team the required tools to not only take corrective actions when necessary but also insight the competitive and teamwork spirit that inspires performance.

In summary, B. Jackson Construction and Engineering Inc. has a longstanding history of a good reputation, quality workmanship, financial performance and staying power. We have the background to complete all types of work, in a variety of economic conditions and adjust rapidly to expanding or declining markets. Our current list of clients have been long term, have a fantastic future outlook and a track record of on time payment. The future of the company is set for steady growth and expansion.

AGREEMENT BETWEEN OWNER AND CONTRACTOR FOR CONSTRUCTION CONTRACT (STIPULATED PRICE)

2021 IFP Conduit and IFF Fiber - Per Unit Bid - Project No. IFP 21-34

This Agreement is by and between **Idaho Falls Power** ("Owner") and **B. Jackson Construction, LLC** ("Contractor").

Terms used in this Agreement have the meanings stated in the General Conditions and the Supplementary Conditions.

Owner and Contractor hereby agree as follows:

ARTICLE 1—WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows: Installation of conduit for electrical and fiber systems and installation of fiber optic cable as specified.

ARTICLE 2—THE PROJECT

2.01 The Project, of which the Work under the Contract Documents is a part, is generally described as follows: Installation of conduit for electrical and fiber systems and installation of fiber optic cable as shown on the design drawings.

ARTICLE 3—ENGINEER

3.01 The Owner is also the ("Engineer") IFP will designate an employee to act as Owner's representative, assume all duties and responsibilities of Engineer, and have the rights and authority assigned to Engineer in the Contract for this project concurrent with the notice to proceed.

ARTICLE 4—CONTRACT TIMES

4.01 *Time is of the Essence*

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 *Contract Times: Days*

A. The project is anticipated to be completed within three years. The bidding document 00410 specify the approximate quantities that need to be completed prior to 1 August each year of the contract.

4.05 *Liquidated Damages*

A. Contractor and Owner recognize that time is of the essence as stated in Paragraph 4.01 above and that Owner will suffer financial and other losses if the Work is not completed and Milestones not achieved within the Contract Times, as duly modified. The parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration

proceeding, the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):

1. *Substantial Completion:* Contractor shall pay Owner $10,000 for each day that expires after the time (as duly adjusted pursuant to the Contract) specified above for Substantial Completion, until the Work is substantially complete.

2. If Owner recovers liquidated damages for a delay in completion by Contractor, then such liquidated damages are Owner's sole and exclusive remedy for such delay, and Owner is precluded from recovering any other damages, whether actual, direct, excess, or consequential, for such delay, except for special damages (if any) specified in this Agreement.

4.06 *Special Damages*

A. Contractor shall reimburse Owner (1) for any fines or penalties imposed on Owner as a direct result of the Contractor's failure to attain Substantial Completion according to the Contract Times, and (2) for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified in Paragraph 4.02 for Substantial Completion (as duly adjusted pursuant to the Contract), until the Work is substantially complete.

B. After Contractor achieves Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times, Contractor shall reimburse Owner for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified in Paragraph 4.02 for Work to be completed and ready for final payment (as duly adjusted pursuant to the Contract), until the Work is completed and ready for final payment.

C. The special damages imposed in this paragraph are supplemental to any liquidated damages for delayed completion established in this Agreement.

ARTICLE 5—CONTRACT PRICE

5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents, the amounts that follow, subject to adjustment under the Contract:

A. Total of Lump Sum Amount and Unit Price Work (subject to final Unit Price adjustment) **$2,464,668.95**.

B. For all Work, at the prices stated in Contractor's Bid, attached hereto as an exhibit.

Article 6—**PAYMENT PROCEDURES**

6.01 *Submittal and Processing of Payments*

A. Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 *Progress Payments; Retainage*

A. Owner shall make progress payments on the basis of Contractor's Applications for Payment on or about the 10th day of each month during performance of the Work as provided in Paragraph 6.02.A.1 below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract. All such payments will be measured by the Schedule of Values established as provided in the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no Schedule of Values, as provided elsewhere in the Contract.

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including but not limited to liquidated damages, in accordance with the Contract.

a. **90** percent of the value of the Work completed (with the balance being retainage).

1) If 50 percent or more of the Work has been completed, as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, then as long as the character and progress of the Work remain satisfactory to Owner and Engineer, there will be no additional retainage; and

b. **90** percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

2. **Quantities used for progress payments will be based on percent job complete, with complete defined as an owner-contractor walk-thru where all conduit installation, mule tape installed, handhole installation, transformer tie-ins, concrete and asphalt repair, and landscaping meeting the owners satisfaction.**

B. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to **100** percent of the Work completed, less such amounts set off by Owner pursuant to Paragraph 15.01.E of the General Conditions, and less **200** percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the punch list of items to be completed or corrected prior to final payment.

6.03 *Final Payment*

A. Upon final completion and acceptance of the Work, Owner shall pay the remainder of the Contract Price in accordance with Paragraph 15.06 of the General Conditions.

6.04 *Consent of Surety*

A. Owner will not make final payment, or return or release retainage at Substantial Completion or any other time, unless Contractor submits written consent of the surety to such payment, return, or release.

ARTICLE 7—6.05 CONTRACT DOCUMENTS

7.01 *Contents*

A. The Contract Documents consist of all of the following:

1. This Agreement.
2. Bonds:
   a. Performance bond (together with power of attorney).
   b. Payment bond (together with power of attorney).
3. General Conditions.
4. Supplementary Conditions.
5. Specifications as listed in the table of contents of the project manual (copy of list attached).
6. Drawings listed on the attached sheet index.
7. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:
   a. Notice to Proceed.
   b. Work Change Directives.
   c. Change Orders.
   d. Field Orders.

B. The Contract Documents listed in Paragraph 7.01.A are attached to this Agreement (except as expressly noted otherwise above).

C. There are no Contract Documents other than those listed above in this Article 7.

D. The Contract Documents may only be amended, modified, or supplemented as provided in the Contract.

ARTICLE 8—REPRESENTATIONS, CERTIFICATIONS, AND STIPULATIONS

8.01 *Contractor's Representations*

A. In order to induce Owner to enter into this Contract, Contractor makes the following representations:

1. Contractor has examined and carefully studied the Contract Documents, including Addenda.
2. Contractor has visited the Site, conducted a thorough visual examination of the Site and adjacent areas, and become familiar with the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
3. Contractor is familiar with all Laws and Regulations that may affect cost, progress, and performance of the Work.
4. Contractor has carefully studied the reports of explorations and tests of subsurface conditions at or adjacent to the Site and the drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, with respect to the Technical Data in such reports and drawings.

5. Contractor has carefully studied the reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, with respect to Technical Data in such reports and drawings.

6. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Technical Data identified in the Supplementary Conditions or by definition, with respect to the effect of such information, observations, and Technical Data on (a) the cost, progress, and performance of the Work; (b) the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor; and (c) Contractor's safety precautions and programs.

7. Based on the information and observations referred to in the preceding paragraph, Contractor agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.

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

9. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and of discrepancies between Site conditions and the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

10. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

11. Contractor's entry into this Contract constitutes an incontrovertible representation by Contractor that without exception all prices in the Agreement are premised upon performing and furnishing the Work required by the Contract Documents.

12. The Contractor is an appropriately licensed public works contractor per Idaho Code Section 54-1902.

13. Contractor shall comply with all Laws and Regulations applicable to the performance of the Work. Except where otherwise expressly required by applicable Laws and Regulations, neither Owner nor Engineer shall be responsible for monitoring the Contractor's compliance with any Laws or Regulations.

8.02 *Contractor's Certifications*

A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 8.02:

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

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

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

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

8.03 *Standard General Conditions*

A. Owner stipulates that if the General Conditions that are made a part of this Contract are ISPWC Division 100 ~~EJCDC® C-700~~, Standard General Conditions for the Construction Contract ~~(2018)~~, published by the Engineers Joint Contract Documents Committee, and if Owner is the party that has furnished said General Conditions, then Owner has plainly shown all modifications to the standard wording of such published document to the Contractor, through a process such as highlighting or "track changes" (redline/strikeout), or in the Supplementary Conditions.

ARTICLE 9—NON-DISCRIMINATION

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

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement.

This Agreement will be effective on **[indicate date on which Contract becomes effective]** (which is the Effective Date of the Contract).

Owner:

Idaho Falls Power
(typed or printed name of organization)

By: _____
(individual's signature)

Date: _____
(date signed)

Name: Rebecca L. Noah Casper
(typed or printed)

Title: Mayor
(typed or printed)

Attest: _____
(individual's signature)

Title: _____
(typed or printed)

Address for giving notices:

P.O. Box 50220

140 S. Capital

Idaho Falls, ID 83405

Designated Representative:

Name: Stephen Boorman, PE
(typed or printed)

Title: AGM
(typed or printed)

Address:

P.O. Box 50220

140 S. Capital

Idaho Falls, ID 83405

Phone: 208-612-8444

Email: sboorman@ifpower.org

*(If **[Type of Entity]** is a corporation, attach evidence of authority to sign. If **[Type of Entity]** is a public body, attach evidence of authority to sign and resolution or other documents authorizing execution of this Agreement.)*

Contractor:

B. Jackson Construction LLC.
(typed or printed name of organization)

By: _____
(individual's signature)

Date: 8/18/2021
(date signed)

Name: Bart Jackson
(typed or printed)

Title: President
(typed or printed)

*(If **[Type of Entity]** is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.)*

Attest: _____
(individual's signature)

Title: _____
(typed or printed)

Address for giving notices:

7022 S. Airport Road

West Jordan, Utah 84084

Designated Representative:

Name: BART JACKSON
(typed or printed)

Title: PRESIDENT
(typed or printed)

Address:

7022 S. AIRPORT ROAD

WEST JORDAN, UTAH 84084

Phone: (801) 260-0988

Email: BART@BJACKSONCONSTRUCTION.COM

License No.: RCE-37409
(where applicable)

State: ID

Memorandum

File #: 21-221 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Friday, August 20, 2021
DEPARTMENT: Municipal Services

Subject

Adoption of 2021/22 Fees, Including New Fees and Fee Increases

Council Action Desired

☐ Ordinance ☒ Resolution ☐ Public Hearing

☐ Other Action (Approval, Authorization, Ratification, etc.)

Adopt the 2021/22 fee resolution or take other deemed appropriate.

Description, Background Information & Purpose

The Public Hearing for the 2021/22 fees took place on Thursday, August 12, 2021, pursuant to Idaho Code §50-1002.

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The adoption of the fees is in support of the good governance community-oriented results by fostering innovative and sound fiscal management that enables trust and transparency.

Interdepartmental Coordination

All City departments have participated in the fee process leading to the development of the 2021/22 fiscal year budget.

Fiscal Impact

The adopted 2021/22 fees as presented are included in the projected revenue dollars in support of the 2021/22 fiscal year budget ordinance.

Legal Review

Legal concurs this action is within the parameters of Idaho Code §50-1002.

RESOLUTION NO. 2021-

A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, ADOPTING A SCHEDULE OF REVISED FEES FOR SERVICES PROVIDED AND REGULARLY CHARGED AS SPECIFIED BY CITY CODE; AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW.

WHEREAS, Council has determined that the revised and new fees included in this Resolution are appropriate and are reasonably related to the purpose for which such fees are charged; and,

WHEREAS, a public hearing was held pursuant to Idaho Code § 63-1311A after which the Council considered input given by the public; and,

WHEREAS, the Council, by this Resolution, desires to amend and update only those fees and charges contained in the Attachment to this Resolution, while continuing and approving of other fees lawfully charged by the City that are contained elsewhere and not within the Attachment to this Resolution.

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

1. That the fees set forth in Idaho Falls Fee Schedule – October 2021, "Exhibit A" attached hereto and made a part hereof, be in force and effect in matters relating to fees on October 1, 2021.

2. That this Resolution amends all previous Resolutions and Ordinances regarding fees charged by the City concerning the fees that are contained in this Resolution;

3. That any Resolution or provision thereof that is inconsistent with this Resolution is hereby repealed.

ADOPTED and effective this ____ day of _____, 2021.

CITY OF IDAHO FALLS, IDAHO

_____
Rebecca L. Noah Casper, Mayor

ATTEST:

_____
Kathy Hampton, City Clerk

(SEAL)

STATE OF IDAHO)
) ss:
County of Bonneville)

I, KATHY HAMPTON, CITY CLERK OF THE CITY OF IDAHO FALLS, IDAHO, DO HEREBY CERTIFY:

That the above and foregoing is a full, true and correct copy of the Resolution entitled, "A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, ADOPTING A SCHEDULE OF REVISED FEES FOR SERVICES PROVIDED AND REGULARLY CHARGED AS SPECIFIED BY CITY CODE; AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW."

_____
Kathy Hampton, City Clerk

(SEAL)

EXHIBIT ‘A’

CITY OF IDAHO FALLS

FEE SCHEDULE

Airport Department 2
Community Development Services Department 2
Fire Department 10
Idaho Falls Power 11
Electrical Service Fees 11
Public Fiber Optic Network Fees 13
Library 14
Municipal Services Department 15
Parks and Recreation Fees 21
Police Department 37
Public Works Department 38
Engineering Division Fees 38
Sanitation Division Service Fees 38
Street Division Fees 39
Wastewater Division Service Fees 40
Water Division Service Fees 42

AIRPORT DEPARTMENT

1. Landing Fee	Up to $1.35 per 1,000 pound gross weight, depended upon total annual landing weight
2. Fuel Flowage Fee	$0.07 per each gallon of aviation fuel dispensed into any general aviation aircraft
3. Passenger Facility Charge	$4.50
4. Customer Facility Charge, On-Airport Car Rental Companies	$2.50 per transaction, per day
5. Commercial Passenger Enplanement Charge	Up to $4.50 per passenger, depended upon total annual enplanements
6. Ground Transportation Fees	
a. Busses (Non-Public)	
i. Permit Application Fee	$50
ii. Annual Fee	$500.00 per year per company + $20.00 for every additional vehicle
iii. Trip Fee	$3.50 per Passenger
b. Taxicab	
i. Permit Application Fee	$50
ii. Monthly Fee	$20.00 per month per company + $10.00 for every additional vehicle
iii. Trip Fee	$1.50 per Trip
c. Courtesy Vehicle – Hotel/Motel (irrespective of type of vehicle used)	
i. Permit Application Fee	$50
ii. Annual Fee	$50.00 per year per company + $10.00 for every additional vehicle
d. Special Event	
i. Permit Application Fee	$50
ii. Daily Fee	$65.00/day per company + $5.00/day for each additional vehicle

COMMUNITY DEVELOPMENT SERVICES DEPARTMENT

1. Erosion Control	
a. Initial Erosion Control Contractors Certificate	$50
b. Erosion Control Contractors Certificate Renewal	$25
c. Erosion Control Plan Permit – Plans less than One Acre	$50

d. Erosion Control Plan Permit – Plans One Acre or More	$100
2. Print and Digital Data Costs	
a. Paper	
i. Zoning Map – 36” X 50”	$6
ii. Street Map – 36” X 36”	$5
iii. Street Map – 24” X 24”	$3
iv. Subdivision Map – 42” X 36”	$5
v. Aerial Map – 36” X 48”	$12
vi. Aerial Map – 36” X 36”	$9
vii. Aerial Map – 24” X 36”	$6
viii. Print (Per Print More than 5) – 8.5” X 11” or 8.5” X 14”	$0.50
ix. Print (Per Print More than 5) – 11” X 17”	$1
x. Custom Size Print	$0.50 per Square Foot
xi. Custom Size Aerial Print	$1 per Square Foot
b. Mylar	
i. Custom Size Print	$1 per Square Foot
ii. Custom Size Aerial Print	$2 per Square Foot
c. Digital Data	
i. CD	$1 per Disk
ii. DVD	$2 per Disk
d. Shipping and Handling (US Postal Service)	
i. Envelope	$2
ii. CD-Mailer	$2
iii. Map Tube	$10
3. Subdivision Fees	
a. Site plan review and processing (review of civil site plans other than single-family residence)	$300
b. Site plan resubmittal (review of civil site plans not completed after 3 reviews)	$100
c. Preliminary Plat Review and Processing Fee (review of preliminary plats)	$500
d. Preliminary plat resubmittal (review of preliminary plats not completed after 3 reviews)	$150
e. Final Plat Review and Processing (review of final plats)	$500 + $15 per lot
f. Final plat resubmittal (review of final plats not completed after 3 reviews)	$150 + $5 per lot
g. Zoning compliance report (researching historical land uses of properties)	$50
h. Advertising fee (fee to cover cost of legal advertisement for public hearings)	$50
i. Improvement drawings review and processing (review of improvement drawings)	$350
j. Improvement drawings resubmittal (review of improvement drawings not completed after 3 reviews)	$150
k. Utility reviews – non-franchise (review of non-franchise utility improvement plans)	$20
l. Iona Bonneville Sewer District reviews (review of sewer improvement drawings with Sewer District)	$50

m. Vacation (Review and processing of applications to vacate right-of-way, easements, and other public utilities)	$350
n. n. Appeals (Appeal decisions by Board or Adjustment or Planning Commission)	$150
4. Annexation Fees	
a. Bridge and Arterial Streets Fee	$100 per required parking space
b. Surface draining fee per square foot of assessable land	$ 0.0075
5. Application Fees	
a. Variance Application	$350
b. Rezoning Application	$550
c. Planned Transition Zone Application	$550
d. Comprehensive Plan Amendment	$250
e. Conditional Use Permit (Either Planning Commission or City Council)	$225
f. Conditional Use Permit (Both Planning Commission and City Council)	$325
g.	
h. Planned Unit Development	$300
6. Residential Building Permit Fee Valuation Table	
Valuation Range	
$1 to $499	$30.18
$500 to $999	$67.31
$1,000 to $9,999	$132.42
$10,000 to $19,999	$164.97
$20,000 to $29,999	$197.53
$30,000 to $39,999	$230.09
$40,000 to 49,999	$262.65
$50,000 to $ 59,999	$295.21
$60,000 to $69,999	$327.77
$70,000 to $79,999	$360.32
$80,000 to $89,999	$392.88
$90,000 to $99,999	$425.44
$100,000 to $104,999	$458.00
$105,000 to $109,999	$490.56
$110,000 to $114,999	$523.11
$115,000 to $119,999	$555.67
$120,000 to $124,999	$588.23
$125,000 to $129,999	$620.79
$130,000 to $134,999	$653.35
$135,000 to $139,999	$685.91
$140,000 to $144,999	$718.45
$145,000 to $149,999	$751.01
$150,000 to $154,999	$783.57
$155,000 to $159.999	$816.13
$160,000 to $164,999	$848.69
$165,000 to $169,999	$881.24
$170,000 to $174,999	$913.80
$175,000 to $179,999	$946.36

$180,000 to $184,999	$987.06
$185,000 to $189,999	$1012.06
$190,000 to $194,999	$1037.05
$195,000 to $199,999	$1062.04
$200,000 to $204,999	$1087.02
$205,000 to $209,999	$1112.01
$210,000 to $214,999	$1137.00
$215,000 to $219,999	$1162.00
$220,000 to $224,999	$1186.99
$225,000 to $229,999	$1211.98
$230,000 to $234,999	$1236.97
$235,000 to $239,999	$1261.95
$240,000 to $244,999	$1286.95
$245,000 to $249,999	$1311.94
$250,000 to $254,999	$1336.93
$255,000 to $259,999	$1361.92
$260,000 to $264,999	$1386.91
$265,000 to $269,999	$1411.91
$270,000 to $274,999	$1436.90
$275,000 to $279,999	$1461.88
$280,000 to $284,999	$1486.87
$285,000 to $289,999	$1511.86
$290,000 to $294,999	$1536.85
$295,000 to $299,999	$1561.85
$300,000 to $304,999	$1586.84
$305,000 to $309,999	$1611.83
$310,000 to $314,999	$1636.81
$315,000 to $319,999	$1661.80
$320,000 to $324,999	$1686.80
$325,000 to $329,999	$1711.79
$330,000 to $334,999	$1736.78
$335,000 to $339,999	$1761.77
$340,000 to $344,999	$1786.76
$345,000 to $349,999	$1811.74
$350,000 to $354,999	$1836.74
$355,000 to $359,999	$1861.73
$360,000 to $364,999	$1886.72
$365,000 to $369,999	$1911.71
$370,000 to $374,999	$1936.70
$375,000 to $379,999	$1961.70
$380,000 to $384,999	$1986.68
$385,000 to $389,999	$2011.67
$390,000 to $394,999	$2036.66
$395,000 to $399,999	$2061.65
$400,000 to $404,999	$2086.65
$405,000 to $409,999	$2111.64
$410,000 to $414,999	$2136.63

$415,000 to $419,999	$2161.61
$420,000 to $424,999	$2186.60
$425,000 to $429,999	$2211.59
$430,000 to $434,999	$2236.59
$435,000 to $439,999	$2261.58
$440,000 to $444,999	$2286.57
$445,000 to $449,999	$2311.56
$450,000 to $454,999	$2336.54
$455,000 to $459,999	$2361.54
$460,000 to $464,999	$2386.53
$465,000 to $469,999	$2411.52
$470,000 to $474,999	$2436.51
$475,000 to $479,999	$2462.60
$480,000 to $484,999	$2486.50
$485,000 to $489,999	$2511.48
$490,000 to $494,999	$2536.47
$495,000 to $499,999	$2561.46
$500,000 to $1,000,000	$2,865.25 for the first $500,000 valuation, plus $4.10 for each additional $1,000 or fraction thereof
$1,000,001 to Beyond	$4,972.74 for the first $1,000,000 valuation, plus $2.67 for each additional $1,000 or fraction thereof
7. Commercial Building Permit Fees Valuation Table:	
Valuation Table	
Total Valuation up to $800	$30.18
Total Valuation up to $900	$32.41
Total Valuation up to $1,000	$34.89
Total Valuation up to $1,100	$37.39
Total Valuation up to $1,200	$39.89
Total Valuation up to $1,300	$44.87
Total Valuation up to $1,400	$44.87
Total Valuation up to $1,500	$47.36
Total Valuation up to $3,000	$82.04
Total Valuation up to $4,000	$88.48
Total Valuation up to $5,000	$107.55
Total Valuation up to $6,000	$113.41
Total Valuation up to $7,000	$127.13
Total Valuation up to $8,000	$139.59
Total Valuation up to $9,000	$150.80

Total Valuation up to $10,000	$164.52
Total Valuation up to $11,000	$176.98
Total Valuation up to $12,000	$189.44
Total Valuation up to $13,000	$201.91
Total Valuation up to $14,000	$214.37
Total Valuation up to $15,000	$226.47
Total Valuation up to $16,000	$240.54
Total Valuation up to $17,000	$253.00
Total Valuation up to $18,000	$266.71
Total Valuation up to $19,000	$277.93
Total Valuation up to $20,000	$290.39
Total Valuation up to $21,000	$304.10
Total Valuation up to $22,000	$316.56
Total Valuation up to $23,000	$327.78
Total Valuation up to $24,000	$341.48
Total Valuation up to $30,000	$398.82
Total Valuation up to $31,000	$407.54
Total Valuation up to $32,000	$415.02
Total Valuation up to $33,000	$426.24
Total Valuation up to $34,000	$434.96
Total Valuation up to $35,000	$444.93
Total Valuation up to $36,000	$452.41
Total Valuation up to $37,000	$461.13
Total Valuation up to $38,000	$472.35
Total Valuation up to $39,000	$481.07
Total Valuation up to $40,000	$488.55
Total Valuation up to $41,000	$499.76
Total Valuation up to $42,000	$508.49
Total Valuation up to $43,000	$517.22
Total Valuation up to $44,000	$527.19
Total Valuation up to $45,000	$535.91
Total Valuation up to $46,000	$544.63
Total Valuation up to $47,000	$554.61
Total Valuation up to $48,000	$563.33
Total Valuation up to $49,000	$572.06
Total Valuation up to $50,000	$582.02
For total valuation between $50,001 and $100,000	$582.02 for the first $50,000 valuation, plus $6.40 for each additional $1,000 or fraction thereof
For total valuation between $100,001 and $400,000	$947.12 for the first $100,000 valuation, plus $4.91 for each additional $1,000 or fraction thereof

For total valuation between $500,001 and $1,000,000	$3,005.64 for the first $500,000 valuation, plus $4.19 for each additional $1,000 or fraction thereof
For total valuation of $1,000,000 and beyond	$4,972.73 for the first $1,000,000 valuation, plus $2.67 for each additional $1,000 or fraction thereof
8. Plan Check Fee	
a. Residential Plan Check	25% of the permit valuation
b. Commercial Plan Check	65% of the permit valuation
9. New Residential Buildings and Additions Valuation Multiples	
a. Dwelling Unit Valuation	$90 per Sq. ft
b. Finished Basement Total Valuation	$25 per Sq. ft.
c. Unfinished Basement/Wood Frame Garage	$15 per Sq. Ft
10. Commercial Permits Fees:	
a. Commercial Electrical Wiring Permit	1.5% of first $20,000 of wiring costs, plus 0.75% of wiring costs in excess of $20,000 (Wiring Costs include the total costs of any and all equipment, materials, and labor for installation governed by the National Electrical Code.
b. Commercial Mechanical Permits	1.5% of the first $20,000 plus $0.75% of amounts over $20,000 of bid amount. The bid amount includes total costs of all equipment, materials, and labor for installation governed by the Uniform Mechanical Code.
c. Commercial Plumbing Permit Fees	1.5% of first $20,000 plus 0.75% of amounts over $20,000 of bid amount. The bid amount includes total costs of all equipment, materials, and labor for installation governed by the Uniform Plumbing Code.
d. Commercial Re-Roofing Permit Fee	1% of first $20,000 of roofing costs, plus .79% of the costs in excess of $20,000 (Maximum Fee $3,000)
11. Residential Permit Fees:	
a. Residential Electrical Permits	$5.85 for each electrical service

b. Residential Mechanical Permit Issuance	$5.10 Unit Fee per installation
c. Residential Plumbing Permit Fees:	
i. Unit Fee for each Plumbing	$5.10 Unit Fee per installation
ii. Unit Fee for each Gas Piping System	$5.10 Unit Fee per installation
d. Residential Re-Roofing Permit	1% of valuation; Minimum fee of $30.18 Maximum fee of $110
e. Signs, Outline Lighting Systems or Marquees:	
i. Non Electric Sign	$65
ii. Electric Sign	$95
iii. Structural Review if over 30 feet	$35
iv. Billboard	$155
v. LED Message Center	$155
12. Other Inspections and Fees (covers residential and commercial buildings, plumbing, mechanical, and electrical):	
a. Permit Issuance Fee (For Issuing Each Permit)	$30.18
b. Inspections outside of normal business hours (Minimum 2 hour charge)	$70 per hour or hourly cost to City, whichever is greatest
c. Re-inspection Fees (Section 305.8)	$70 per hour hourly cost to City, whichever is greatest
d. Inspection for which no fee is specifically indicated (minimum one-half hour charge)	$70 per hour hourly cost to City, whichever is greatest
e. Additional plan review required by changes, additions, or revisions to plan (minimum one-half hour charge)	$35 per hour hourly cost to City, whichever is greatest
f. Residential Combination Mechanical Electrical Plumbing (MEP)	$0.08 per sq ft. total
g. Residential Combination Energy Code	$55
h. Code Enforcement Violations	
i. First Offense	$35
ii. Second Offense, within 1 year of a prior violation	$75
iii. Third Offense, and any subsequent offense, within 1 year of a prior violation	$150
iv. Appeal code violation to BOA	$150
i. Work Commencing before permit fee paid	$125
13. Parklet Lease - Fee for leasing on-street parking for a parklet	$1200 per year per stall
14. Temporary On-Street Construction Parking Permits	
a. Temporary On-Street Construction Parking Permit (Downtown-Daily)	$10 per day
b. Temporary On-Street Construction Parking Permit (Downtown-Monthly)	$62 per month

FIRE DEPARTMENT

1. International Fire Code Permits and Fees:	
a. Operational Permit Fee	$70
b. Construction Permit Fee	$70
c. Fine for Failure to Comply with Stop Work Order	$300
d. Life Safety License	$125
e. Violation of License Requirement Fine	$300
f. Site Plan Review	$70
g. Structural Plan Review Fees	16% of Building Permit Valuation
h. Fire Alarm Plan Review Fee	$70 or $4 per device, whichever is greater
i. Additional acceptance test field inspections	$70
j. Fire Sprinkler System Review Fees	$140 + $2.25 a head
k. Fire Pump Review Fee	$140
l. Alarm Response Fee	Maximum $150
m. Mitigation Reimbursement Fees	Posted fee schedule
2. Other Inspection and Fees	
a. Inspections outside of normal business hours (minimum 2 hour charge)	$70 per hour or hourly cost to City, whichever is greatest
b. Re-inspection Fees	$70 per hour or hourly cost to City, whichever is greatest
c. General inspection fee (including, additional plan review required by changes, additions, or revisions to plan) (minimum one-half hour charge)	$70 per hour or hourly cost to City, whichever is greatest
d. Target Hazard Operational Permits	$70 per hour, 1 hour minimum for inspection
e. Commercial Hood Inspection	$70
f. Business and Property (Inspection, Safety, and Protection) License	$40
3. Firework Licensing:	
a. Consumer Fireworks Permit Application Fee	$70
b. Consumer Fireworks Wholesale Permit Fee	$140
4. Ambulance Service:	
a. Advanced Life Support	
i. Non-Emergency	$670
ii. Resident	$ 830
iii. Non-Resident	$ 1,062
iv. BLS Non-Emergency	$ 437
v. BLS Emergency – In District	$ 707
vi. BLS Emergency – Out of District	$ 933
vii. ALS-2	$ 1,196
viii. Critical Care	$ 1415
b. Mileage:	
i. BLS Mileage and ALS Mileage – Resident	$ 14.28
ii. BLS Mileage and ALS Mileage – Non-Resident	$ 17.84
c. Treat and Release:	

i. Basic Evaluate/Treat No Transport	$195
ii.	
iii. BLS Emergency, no transport	$325
iv. ALS Emergency, no transport	$375
d. Ambulance Waiting Time	$165 per hour
e. Standby	$150 per hour
f. Empty return leg fee	$ 160/hr, 1 hour minimum, Standard mileage rate for non-patient transport.
g. Single Resource with Medical Kit	$80 per hour
5. Vaccine Administration Fee	$40.00

IDAHO FALLS POWER

ELECTRICAL SERVICE FEES

1. Meter Service Installation Fee	$50
2. Meter Accuracy Test	$50
3. AMI Opt Out – Monthly Charge	$7.50
4. Tampering Reconnection Fee	$200
5. Disconnect and Reconnection Fees -	
a. Residential – Disconnect Fee	$25
b. Non-Residential Electric Disconnect Fee	$50
c. Non-Residential Electric Reconnect Fee	$50
6. Short-term suspension of Electric Service (Vacant for a minimum of 3 weeks or 21 calendar days, but not more than 6 months or 180 calendar days.)	
a. Non remote suspension	$50
b. Remote suspension	No Charge
7. Line Extension for Single Family Home (per lot)	$1,700
8. Line Extension for Multi-Family Housing (per family unit)	$800
9. Line Extension for Commercial	Actual Cost
10. High Density Load Continuous Service Distribution Connection	Projected rationed cost of future distribution line & substation based upon customer peak KW
11. High Density Load Credit Risk Deposit	Higher of projected or actual three months bills
12. Secondary Service Connection (per Service)	$100
13. Commercial Rate – Base Energy Charge	
a. Base Energy Charge	$0.039 per KWH
b. Power Cost Adjustment	($0.000) per KWH
c. Demand Charge	$9 per KW for all KW, with a minimum demand charge of $26 per month

14. Net Metering Commercial Rate	
a. Base Energy Charge	$0.039 per KWH
b. Power Cost Adjustment	($0.002) per KWH
c. Demand Charge	$ 9 per KW for all KW, with a minimum demand charge of $26 a month
d. Energy Credit	Heavy Load Mid-Columbia index price per KWH
15. Industrial Rate	
a. Energy Charge	$0.039 per KWH
b. Power Cost Adjustment	($0.000) per KWH
c. Demand Charge	$7.25 per KW for all KW
16. High Density Load Rate	
a. Energy Charge	$0.039 per KWH
b. Demand Charge	$ 9 per KW for all KW
17. Economic Development Rate (> 1 MW)	Negotiated Rate
18. Residential Energy	
a. Base Energy Charges	$0.0625 per KWH
b. Monthly Service Charge	$18
c. Power Cost Adjustment	($0.000) per KWH
19. Transfer Customers Revenue Buyout Surcharges	Service specific proportion of half of the Non-Asset Buyout Cost. Paid over 36 month to 60 months based upon RMP & IFP rate difference.
20. Surge Arrestor – Residential	$4 per month
21. Surge Arrestor – Commercial	$7 per month
22. Net Metering Residential Rate	
a. Monthly Charge	$18
b. Base Energy Charge	$0.0625 per KWH
c. Power Cost Adjustment	($0.000)
d. Energy Credit	Heavy Load Mid-Columbia index price per KWH
23. City Street Light Energy Charge	$0.0725 per KWH
24. Security Lighting– Monthly Rate	$20
25. EV Charging Station	$20 per month
26. Temporary or Construction Electric Rate	
a. Base Energy Charge	$0.0625 per KWH
b. Monthly Service Charge	$25
c. Temporary Service Installation Charge	One time charge of $150. An additional $750 if a transformer is required.
27. Large Power Temporary Construction Rate	
a. Base Energy Charge	$0.039 per KWH
b. Demand Charge	$9 per KW for all KW

c. Installation Charge	$1,000 per transformer plus labor and material
28. Un-metered Distributed Communication Equipment & Small Wireless Facilities (SWF) Charge	Monthly charge per site based upon IFP estimated consumption and demand
29. Small Wireless Facilities (SWF)	
a. Monthly Attachment Fee	$22.50
b. Small Wireless Facilities (SWF) Site Application Fee	$500 (up to 5 sites) $100 each additional on single application
c. Un-metered Distributed Communication Equipment & Small Wireless Facilities (SWF) Charge	Monthly charge per site based upon IFP estimated consumption and demand
d. Small Wireless Facilities (SWF) new poles	Per IFP Existing Line Extension Fee Policy
30. Joint Use On Poles Application Charge	$100.00 per application & $10.00 per pole
31. Joint Use Pole Attachment Fee	FCC Formula Rate Updated Annually

PUBLIC UNLIT FIBER OPTIC NETWORK FEES

1. Fiber Optic Disconnection Fee	Estimated Actual Costs
2. Subsequent Disconnection Fee within 12 Months of Prior Disconnection	Estimated Actual Costs
3. Backbone Service Fee, per single pair fiber, per month	$1,500
4. Construction Costs	Estimated Actual Costs
5. Monthly Distribution Access Fee	$25
6. Monthly Point to Point first 36 months	Estimated Actual Costs Amortized
7. Monthly Point to Point Maintenance post 36 months per pair	$25 Per Mile

PUBLIC OPEN ACCESS FIBER OPTIC NETWORK FEES

1. New Service Provider Setup	$5,000
2. Monthly Provider Network Access	$1,000
3. Provider Network to Network Interface (NNI)	Included depending on customer counts
4. 100 Mbps Business	$27.00
5. 250 Mbps Business	$40.00
6. 500 Mbps Business	$60.00
7. 1 Gbps Business	$80.00
8. 2 Gbps Business	$160.00
9. 10 Gbps Business	$800.00
10. Dedicated Circuit with VLAN	$50.00
11. Non-parade route installation	Actual Costs
12. Early Network Termination prior to 6 months – Business	$500.00
13. Early Network Termination prior to 12 months – Business	$250.00
14. Modify Provisioning	$5.00

15. New Provisioning – Business	$35.00
16. 100 Mbps Business – Monthly Customer Network Connection	$30.00
17. 250 Mbps + Business – Monthly Customer Network Connection	$40.00
18. 250 Mbps Residential	$23.00
19. 1 Gbps Residential	$27.00
20. 10 Gbps Residential	$100.00
21. Residential Monthly Customer Network Connection	$25.00
22. Bulk Customer Network Connection	$12.50
23. Network repair customer caused	Actual costs
24. Transfer Provider Prior to One Month	$35.00

LIBRARY

1. Overdue Fine	$0.10 per day per item
2. Maximum Overdue Fine	$5 per item
3. Lost Item	Original retail cost or library's replacement cost, whichever is less
4. Lost or Damaged Barcode	$1
5. Lost or Damaged RFID Tag	$1
6. Lost or Damaged Jacket Cover	$2
7. Lost or Damaged DVD Out of Set	$19 per DVD if able to be ordered separately otherwise must pay the cost to replace entire set
8. Lost or Damaged CD Out of Set	$10 per CD if able to be ordered separately otherwise must pay the cost to replace entire set
9. Lost or Damaged Cassette Out of Set	$10 per cassette if able to be ordered separately otherwise must pay the cost to replace entire set
10. Lost or Damaged Artwork on CD or DVD	$2
11. Lost or Damaged Case for CD or DVD	
a. 1 to 14 sleeves	$7
b. 16-30 sleeves	$11
c. CD/DVD/VHS case single	$2
d. Cassette Case	$3
12. DVD or CD cleaning	$2 per cleaning
13. Torn Page in Book	$2
14. Lost or Damaged Spine Label	$1
15. Lost Individual Booklet from an Easy Reader Set	$5
16. Lost or Damaged Magazine	Cover Price of the Magazine, no Processing Fee Assessed
17.	
18. Non-Resident Card Fee	$120

19. Inter-Library Loan	$10
20. Meeting Rooms:	
a. Bonneville County Non-Business Groups	$15 first hour, $10 each hour or part thereof after
b. All Other Groups	$40 first hour, $20 each hour or part thereof after
c. Cleaning Fee	Actual cost to clean and repair the room (Maximum fee of $50)
d. Non-Refundable Food Fee	$50
21. Copies and Printing	
a. Black and White	
i. One sided 8.5 by 11 inch copy	$0.10 per page
ii. Two sided 8.5 by 11 inch copy	$0.25 per page
iii. One sided 8.5 by 14 inch copy	$0.15 per page
iv. Two sided 8.5 by 14 inch copy	$0.30 per page
v. One sided 11 by 14 inch copy	$0.20 per page
vi. Two sided 11 by 14 inch copy	$0.40 per page
b. Color	
i. One sided 8.5 by 11 inch copy	$0.25 per page
ii. Two sided 8.5 by 11 inch copy	$0.50 per page
iii. One sided 8.5 by 14 inch copy	$0.30 per page
iv. Two sided 8.5 by 14 inch copy	$0.60 per page
v. One sided 11 by 14 inch copy	$0.50 per page
vi. Two sided 11 by 14 inch copy	$1 per page
c. 3d Printing	$0.25 per gram
22. Obituary look up on microfilm	$5 per obituary

MUNICIPAL SERVICES DEPARTMENT

1. Treasury Payments / Utility Billing	
a. Utility Bill Credit Card Convenience Fee for processing payments using a credit or debit card	Actual Cost of third party processing amount per transaction.
b. Utility Service Credit for use of E-Bill	$1 credit per month
c. Non-sufficient funds fee	$7
d. Fee for non-residential delinquent accounts	4% interest, compounded monthly, on 31-day balance, minimum of $5
2. Liquor by the Drink:	
a. Liquor by the Drink Annual License Fee	$562.50
b. Transfer of Liquor by the Drink License	$100
c. Liquor Catering Permit	$20
3. Beer:	

a. Beer Annual On or Off Premises Consumption License	$200
b. Annual Bottled or Canned Beer Off Premises Consumption License	$50
c. Transfer of Annual On or Off Premises Consumption License	$100
d. Transfer of Annual Bottled or Canned Beer Off Premises Consumption License	$25
e. License for Beer Sold or Donated for Benevolent, Charitable, or Public Purposes	$20
f. Multiple-Event License for Beer Sold or Donated for Benevolent, Charitable, or Public Purposes	$20
g. License for Wine and Beer Sold or Donated for Benevolent, Charitable, or Public Purposes	Not to Exceed $20
4. Building Contractors:	
a. Class A License	$200
b. Class B License	$200
c. Class C License	$200
d. Class D License	$125
e. Out of State Reciprocity License	$50
f. In-State Reciprocity License	$0
g. Late Renewal or Reinstatement of License Fee	$75
h. Inactive Contractor's License Fee	$100
i. Employee of non-reciprocal contractor continuing education course costs	$50
j. Reciprocal contractor continuing education course cost	$100
5. Public Right-of-Way Contractors:	
a. Public Right-of-Way Contractor's License Fee	$50
b. Public Right-of-Way Work Bond	$5,000
6. Wine:	
a. Annual Retail Wine License	$200
b. Annual Wine-By-The-Drink License	$200
c. License for Wine Sold or Donated for Benevolent, Charitable, or Public Purposes	$20
d. Multiple-Event License for Wine Sold or Donated for Benevolent, Charitable , or Public Purposes	$20
e. License Transfer Fee	$100
f. License for Wine and Beer Sold or Donated for Benevolent, Charitable, or Public Purposes	Not to Exceed $20
7. Private Patrol Services:	
a. Private Patrol Person Bond	$1,000
b. Private Patrol Service Bond	$2,000
c. Private Patrol Service License	$100
d. Private Patrol Service License renewal	$50
e. Private Patrol Person License	$50
f. Private Patrol Person License renewal	$25
8. Lawn Sprinkler and Water Conditioner Installers	
a. Lawn Sprinkler Contractor License	$100
b. Water Conditioner/Water Softener Installer License	$100
c. Water Condition/Water Softener/Law Sprinkler License renewal	$35

9. Itinerant Merchants, Mobile Food Vendors, Door-to-Door Salesmen:	
a. Idaho Falls Resident Itinerant Merchant's License	$25
b. Bonneville County Resident – Itinerant Merchant Investigation Fee	$25
c. Outside of Bonneville County, Idaho Resident – Itinerant Merchant Investigation Fee	$50
d. Outside of the State of Idaho – Itinerant Merchant Investigation Fee	$250
e. Itinerant Merchant's Bond	$1,000
f. Mobile Food Vender's License	$20
g. Door-To-Door Solicitors	$20
10. Pawnbroker's License	$50
11. Secondhand Precious Metals Dealer License	$30
12. Secondhand Storekeeper License	$30
13. Scrap Dealer License	$50
14. Adult Businesses:	
a. Fine – Operating without a valid permit	$300
b. Application Fee	$100
c. Annual Permit Fee	$100
d. Sexually Oriented Business Employee License	$100
e. License Renewal	$25
15. Burglary and Robbery Alarms:	
a. Third False Alarm Public Nuisance Alarm System Permit	$100
b. Fourth False Alarm Public Nuisance Alarm System Permit	$200
c. Fifth False Alarm Public Nuisance Alarm System Permit	$300
d. Sixth False Alarm Public Nuisance Alarm System Permit	$400
e. Seventh and Subsequent False Alarm Public Nuisance Alarm System Permit	$500
16. Day Care Licensing:	
a. Family Child Care License	$75
b. Group Child Care License	$150
c. Child Care Center	$225
d. Child Care Worker Certification	$20
e. On-Site Non-Provider Certification	$20
f. Day Care Workers License, Criminal History Registry Check	$20
17. Sign Licensing:	
a. Sign Contractor's License	$25
b. Sign Contractor's Bond	$1,000
c. Sign Erection Fee	$60
d. Electric Sign Fee	$30
e. Structural Plan Review Fee	$30
18. Dockless Bikeshare Program Licensing	
a. Bikeshare Business License	$20 per Bicycle, E-Bike, E-Scooter, and any other vehicle required to be registered with City.
19. Bus Stop Bench Permit Fee	$10
20. Bus Stop Bench Permit Extension Fee	$5

21. Bus Stop Bench Renewal Fee	$5
22. Trees and Shrubbery:	
a. Private Tree Service Company License Fee	$25
b. Fine for the Violation of the Provisions of Chapter 9 – Trees and Shrubbery	$100
23. License Denial Appeal Filing Fee	$50
24. Emergency Medical Services Licensing:	
a. EMS Class I Annual License	$500
b. EMS Class II Annual License	$500
c. EMS Class III Annual License	$250
d. EMS Class IV Annual License	$250
e. Attendant – Ambulance Driver License	$25
25. Identification Badges:	
a. Public Conveyance Operator	$8
b. Taxi Operator	$8
c. Courtesy Vehicle Operator	$8
d. Door-To-Door Solicitors	$8
26. Clerk's Office License Reprint	$5
27. Civic Center for the Performing Arts:	
a. Commercial:	
i. Performance Using Touring Performers (Admission)	
1. Main Performance	Greater of 10%, capped at $12,500 or $800.
2. Each Matinee	Greater of 10%, capped at $12,500 or $400.
ii. Performance Using Touring Performers (No Admission)	
1. Main Performance	$300
2. Each Matinee	$175
iii. Performance Using Area Performers (Admission)	
1. Main Performance	Greater of 10%, capped at $12,500 or $600.
2. Each Matinee	Greater of 10%, capped at $12,500 or $300.
iv. Performance Using Area Performers (No Admission)	
1. Main Performance	$300
2. Each Matinee	$175
v. Meetings	
1. Main Session	$800
2. Each Additional Session	$400
b. Non-Profit:	
i. Performance Using Touring Performers (Admission)	
1. Main Performance	$1,500
2. Each Matinee	$1,000

ii. Performance Using Member as Performers (Admission)	
1. Main Performance	$400
2. Each Matinee	$200
iii. Performance Using Members as Performers (No Admission)	
1. Main Performance	$300
2. Each Matinee	$200
iv. Meetings for Organizations	
1. Main Session	$300
2. Each Additional Session	$200
v. Art or Band Room	
1. Art or Band Room Rental at same time as renting main Auditorium	$100
2. Art or Band Room Cleaning Fee (each rental)	$25
3. Art or Band Room Rental, 1 to 4 hours, without renting main Auditorium, per hour	$125
4. Additional Hour, without use of Auditorium	$25
vi. Miscellaneous Auditorium Fees	
1. Building Facility Fee	$100
2. Building Rental	$200
3. Additional Hours	$20
4. Head Technicians Fee per hour	$25
5. Assistant Technician Fee per hour	$20
6. Stage Hand Fee per hour	$15
7. Marley Floor Use (per installation)	$60
vii. Concession Sales	
1. Beer and Wine Sales	10% of Total Sales
c. Civic Marquee Advertising -	Included in rental of auditorium space on day of rental (includes rehearsal in the auditorium)
d. Additional Civic Marquee Advertising for events at the Civic (non-profit) - 7-day period for a minimum of 20 exposures of 12 second spots per hour.	$25
e. Additional Civic Marquee Advertising for events at the Civic (for-profit)	$50
f. Live Streaming an event at the Civic	$50
The Lessee is entitled to occupy eight (8) consecutive hours prior to performance at no additional charge on the day of performance. Any additional time will be based on charges in Paragraph IV.	
g. Bookings/Reservation Deposit Fees:	
i. 1 Day	$100
ii. 2 Days	$200
iii. 3 or More Days	$300
Deposit will apply towards the facility rental fee. Refunds will be made if performance dates are cancelled 90 days prior to date of first reservation.	
h. Additional Fees:	

i. Additional Rehearsal Time and Setting Stage (First Three Hours)	$90
ii. Each Additional Hour	$15
A minimum charge of three hours wages is required for all personnel listed above. All personnel must have a fifteen (15) hour notice of cancellation of their services or lessee will be required to pay at least the minimum charge. The cost of labor in arranging the stage must be paid by the lessee. The lessee may furnish its own labor for stage hands, box office manager, ticket takers, and ushers. Sound and lighting personnel will be furnished by the lessor but wages will be paid by lessee.	

PARKS AND RECREATION

1. Sandy Downs – 2702		
a. Admission:	$1	
i. Parking:	$1	
ii. Parking (Event Holder)	$1	
iii. Parking (Events)	$5	
iv. RV Parking Monthly	$150	
v. RV Parking Daily	$10	
b. Rentals Daily:		
i. Grandstand Cleaning Deposit (Each Event $200 non-refundable)	$500	
ii. Grandstand/Arena	$700	
iii. Fire Pit	$20	
iv. Arena	$100	
v. Water Truck (with operator)	$200	
vi. Tractor (with operator)	$200	
c. Rodeo Setup/Takedown	$400	
d. Stall Arena:		
i. Horseback Riding Permit – Annual Family	$50 per Family	
ii. Stall Daily (24 Hour)	$10	
iii. Stall Monthly	$45	
iv. Tack Room Monthly	$20	
v. Horse Walker Monthly	$25	
vi. Horseback Riding Permit Annual	$20	
2. Parks Rental – 2703		
a. Shelters/Decks Daily:		
i. Application Fee (Non-Refundable)	$60	
ii. Small Shelter	$114	
iii. 6 Hour Blocks for Shelter Rental Full Day (Two Blocks) (8am to 2pm and 2pm to 8am)	$150	
iv. Band Shell/The Broadway Plaza	$306	
v. Multi-Purpose Shelter (Per Event)	$306	
vi. Sportsman's Island Deck Area	$360 Upper and Lower (all day)	
vii. Sportsman's Park Reservations	$600	
viii. Jenson Overlook Deck Area	$60	
ix. Memorial Drive Vendor Half-Pad	$78	
x. Memorial Drive Vendor Full Pad	$156	
xi. Full Memorial Dr. Electric Use	$36 a day	
xii. Taylors' Rock Garden (Four Hour Block)	$150	
xiii. IF Resident camping for Special Events	$60 per Resident	
xiv. Non-Resident Camping Fees for Special Events	$120 per Non-Resident	
xv. Camping Fee for South Tourist Park	$18 per night	
xvi. Athletic Field Game Use/Rental (baseball, softball, lacrosse, rugby, etc.)	Non Resident $36	City Resident $36

xvii. Athletic Field Day Use/Rental Fee (Non-Tournament, League, or Practice)	$114
b. Rentals:	
i. Picnic Table 1-5 tables delivered to event	$60
ii. Additional Picnic Table	$12
iii. Trash Cans (Each)	$12
iv. Volleyball Set Deposit	$12
v. Water Spigot Deposit	$120
vi. Bleacher (per Unit)	$48
vii. Fencing for Ballfields	$240
viii. Fencing (Up to 200 Feet)	$240
ix. Additional Fencing (Beyond 200 Feet)	$$0.25 per foot
x. Canopy (15’ X 15’)	$90
xi. Canopy (20’ X 40’)	$300
c. Banners (Set of 10)	$180
i. Additional Banner(s) (Each)	$14
d. Special Event/Cleaning Deposit (Over 100 People $100 non refundable)	$600
e. Memorials	
i. Memorial Bench	$840
ii. Remembrance Tree	$480
3. Weed Control – 2705	
a. Tractor with Operator (Hour)	$100
b. Hand Work per Operator (Hour)	$35
c. Enforcement Administration Fee (Per Lien)	$100
d. Lien Placement Fee (Per Lien)	$25
4. Idaho Falls Raceway – 2706	
a. Admission	$1
b. Parking	$5
c. Parking (Event Holder)	$1
d. Parking (Events)	$1
e. Parking RV Daily	$10
f. Practice Rider/Driver	$20
g. Practice Rider 10 Punch Pass	$150
h. Practice Season Pass	$250
i. Event Rental	$500
j. Concession Booth Rental (Event)	$100
5. Horticulture/Forestry – 2707	
a. Tree Trimming/Removal Permit	$10
b. Arborist (Hour)	$50
c. Lift Truck with Operator (Hour)	$100
d. Hand Work per Operator (Hour)	$35
e. Enforcement Administration Fee (Per Lien)	$100
f. Lien Placement Fee (Per Lien)	$25
6. Activity Center – 2708	
a. Small Rental (East and West Rooms 2 Hour Minimum)	$24
b. Large Rental (South Room 2 Hour Minimum)	$32

c. Large Reception Rental (3 Hour Minimum or $175 a Day)	$56	
d. Kitchen Rental	$144	
e. Cleaning Deposit/Maintenance/Damage Fee For Large Rentals	$240	
7. Cemetery – 2901		
a. Burial		
i. Saturday/Holiday Burial	$ 300	
ii. After 4:30 p.m. Burial	$ 300	
iii. Opening/Closing Adult/Child	$ 500	
iv. Opening/Closing Infant	$200	
v. Opening/Closing Cremation	$ 250	
vi. Saturday/Late Notice (72 Hours)	$300	
b. Disinterment:		
i. Disinterment Adult/Child	$1,500	
ii. Disinterment Infant	$ 420	
iii. Disinterment Cremation	$ 200	
c. Burial Spaces:		
i. Adult/Child Up-Right Section	$ 750	
ii. Adult/Child Fielding Flat Section	$ 600	
iii. Infant (Under 1 Year)	$ 300	
d. Niche Wall		
i. Niche Wall Top	$400	
ii. Niche Wall Middle	$300	
iii. Niche Wall Bottom	$200	
e. Niche Wall Parkhurst		
i. Niche Wall Top	$350	
ii. Niche Wall Middle	$400	
iii. Niche Wall Bottom	$350	
iv. Memorial Wall Per Line (East and West Side)	$125	
v. Perpetual Grave Space Fee	$175	
vi. Cemetery Plot Ownership Certificate Fee	$10	
vii. Deed Transfer Fee ($10 for one $40 max)	$ 20 - $40	
8. Melaleuca Field		
a. Melaleuca Field Rental	$1,000 a day	
b. Melaleuca Capital Surcharge	$1 per Entry	
c. Melaleuca Field Partial Rental	$400	
9. Tautphaus Park Zoo – 2704		
a. Admission		
i. Regular Admission – Adult	Non Resident $8	City Resident $6
ii. Regular Admission – Child (3-12 Years)	Non Resident $5	City Resident $4
iii. Regular Admission – Senior (62+)	Non Resident $6.50	City Resident $5.50
iv. Regular Admission – 2 and under	Free	
v. Educational/Group – Adult	$7	
vi. Educational/Group – Child (3-12 Years)	$4.50	

vii. Educational/Group – Senior (62+)	$5.50		
viii. Educational/Group – 2 and under	Free		
ix. Non-Tax Group – Adult	$6.67		
x. Non-Tax Group – Child (3-12 Years)	$4.31		
xi. Non-Tax Group – Senior (62+)	$5.25		
xii. Non-Tax Group – 2 and under	Free		
xiii. Local and Global Conservation Fund	$0.50 per admission		
b. Teacher Summer Continuing Education Classes (2 day class, 16 hours program)	$75		
c. Zumba in the Zoo and Yoga on the Green (Classes twice per week during open season)	$5		
d. Program Fees:			
i. 45 Minute Class – Tots	$15 or $13 for member		
ii. 60 Minute Class – K through 2nd	$20 or $16 for member		
iii. 90 Minute Class – 3rd through 5th	$30 or $24 for members		
iv. 3 Hour Class – 6th through 8th	$40 or $32 for members		
v. 6-7 Hour Zoo Class	$60 or $48 for members		
vi. 3 Hour Class – Week-long (7-9 Years)	$100		
vii. 3 Hour Class – Week-long (7-9 Years) Members	$80		
viii. 7 Hour Class – Week-long (10-12 Years)	$160		
ix. 7 Hour Class – Week-long (10-12 Years) Members	$128		
x. Behind the Scenes Tours	$50		
xi. Behind the Scenes Tours Members	$40		
xii. One-Stop Behind the Scenes Look Zoo Member	$10		
xiii. One-Stop Behind the Scenes Look Non-Member	$15		
xiv. Overnight Safari	$55		
xv. Overnight Safari Members	$50		
xvi. Group Overnight Safari	$50		
xvii. Group Overnight Safari Members	$40		
xviii. Junior Zoo Crew	$120		
xix. Junior Zoo Crew Members	$96		
xx. Late Pick-up Fee	$5 every 15 minutes		
xxi. Penguin Feeding Program (Fee for Fish to Feed Penguins)	$5		
xxii. Keeper for a Day	$100		
xxiii. Guest Speaker Series			
1. Adult (18+)	Non Resident $10	City Resident $5	School Group $3 ($2.82 Tax exempt)
2. Child / Student (College or below)	Non Resident $5	City Resident $3.50	School Group $3 ($2.82

			Tax exempt)
3. Two years old and under	Non Resident $10	City Resident $5	School Group $3 ($2.82 Tax exempt)
4. Family of 4+	Non Resident $20	City Resident $15	
5. TPZS Members	$1		
xxiv. Family Nature Program (per person)	TPZS Member $45 per year	Nonmember $50 per year	
xxv.			
e. Rental Fees			
i. Main Zoo Tent Rental - Per Hour During Regular Hrs	$100 an hour		
ii. Main Zoo Tent Rental - Per Hour After Regular Hrs	$200 an hour		
iii. Animal Encounter Show	$35		
iv. Animal Interaction (1 Person, 2 Animals, 30 Minutes)	$ 50		
v. Costume Character Appearance (1/2 Hour)	$50		
vi. Tent (10’ X 10’)	$ 35		
vii. Tent (20’ X 40’)	$ 120		
viii. Large Tent (40’ x 90’) Rental	$1,500 a day		
ix. Large Tent (40’ x 90’) 4-Wall Rental	$500 a day		
x. Wagon/Stroller Rental	$5		
xi. Single Maeck Center Classroom Hourly	$200 per hour		
xii. Single Maeck Center Classroom Daily (eight-hours)	Maximum $500 a day		
xiii. All Three Maeck Center Classrooms Daily (eight-hours)	Maximum $1,500 a day		
xiv. Cleaning Deposit (refundable)	$100		
f. Parties and Gatherings:			
i. Birthday Package (only 10 a.m. or 2 p.m.)	$150 ($50 non-refundable deposit)		
ii. Daytime Event	$ 175 ($25 non-refundable deposit)		
iii. Daytime Event	$250 ($100 non-refundable deposit)		
iv. Private Evening Event	$650 ($200 non-refundable deposit		
v. Off Season Birthday Party	$200		
g. Penguin Interaction:			
i. Adult	$40		
ii. Child (4-12)	$30		
iii. Group Discount (6 or more people)	20% Discount		
h. Volunteer Led Programs:			
i. Onsite Tours (Max 25 People)	$20		
ii. Offsite Outreach (40 people or less)			
1. Within Districts No. 91 and No. 93 (Non-Profit)	$45		

2. Within Districts No. 91 and No. 93 (Profit)	$55	
3. Outside Districts No. 91 and No. 93 (Up tp 30 Mile Radius)	$60	
4. Outside D91/D93 Between 30-50 Mile Radius	$70	
5. Any Second Program on the Same Day as First	$ 35	
iii. Offsite Outreach (40 – 100 People)		
1. Within Districts No. 91 and No. 93 (Non-Profit)	$100	
2. Within Districts No. 91 and No. 93 (Profit)	$125	
3. Outside Districts No. 91 and No. 93 (50 Mile Radius)	$125	
4. Outside Districts No. 91 and No. 93 (Over 100 Mile Radius)	$250	
5. Any Second Program on the Same Day as First	$40	
iv. Offsite Outreach (Over 100 People)		
1. Within Districts No. 91 and No. 93 (Non-Profit)	$130.00	
2. Within Districts No. 91 and No. 93 (Profit)	$130.00	
3. Outside Districts No. 91 and No. 93 (30 Mile Radius)	$150.00	
4. Any Second Program on the Same Day as First	$40.00	
i. Long Distance Outreach:		
i. 50-100 Miles	$120.00	
ii. 101-150 Miles	$170.00	
iii. 151-200 Miles	$220.00	
iv. Additional Programs Fees (Same Day up to 3)	$70.00	
v. Per Mile Fee (Round Trip Mileage)	$0.75 a mile	
j. Zoo Traveling Trunks	$10 per trunk, per week, plus shipping costs	
k. Zoorific Family Fun Days	TPZS Member $10	Nonmember $12
l. One Day Holiday Education Program	TPZS Member $4	Nonmember $7
10. War Bonnet		
a. Admission		
i. Child (any night)	$10	
ii. Adult Thursday night	$25	
iii. Adult Friday night	$25	
iv. Adult Saturday night	$30	
v. Hospitality Tent (any night)	$75	
vi.		

b. VIP Table (4 Seats)	
i. Thursday and Friday Night	$200
ii. Saturday Night	$250
c. Booths	
i. Food Booth	$600
ii. Standard Non-Food Booth	$200
11. Recreation – 4801, 4802, 4805, 4806	
a. Temporary Concession Permit (One Day Per Site/Per Stand)	$18
b. Special Event Dispensing Permit	$60 plus 3% of Gross Sales on Dispensing
c. Alcohol Sales Fee	$120 +10% gross sales over $2000
d. Past 30 Day Late Fee (reoccurs per every 30 days late) - Applied to user groups, & Patrons when they do note remit payment for a balance own by the due date.	10% of amount due or $30, whichever is greater
e. Ice Arena	
i. Ice Rental Fee (Travel tournament, private rental,)	$225 per hour
ii. Ice Rental Fee (Weekend public skate time)	$360 All Day Rental
iii. Ice Arena – Lobby Rental/4hr	$240
iv. Special Event Admission	$12
v. Public Skate Admission	
1. Ages 4-12	$7.20
2. Ages 13 +	$8.10
3. Senior	$6.60
vi. Stick, Shoot, and Freestyle	
1. Youth	$7.20
2. Adult	$8.10
3. Senior	$7.20
vii. 10 Punch Pass	
1. Ages 4-12	$60
2. Ages 13 +	$68
3. Senior	$54
viii. 30 Punch Pass	
1. Ages 4-12	$171.00
2. Ages 13 +	$198.00
3. Senior	$153.00
ix. Annual Pass	
1. Ages 4-12	$408.00
2. Ages 13 +	$512.40
3. Senior	$408.00
x.	
f. Ice Skate Rentals/Lessons	
i. Program Participant Equipment Rental Fee	$120
ii. Skate Aide	$3.00
iii. Ice Skates	$5.40
iv. Ice Skating Lessons	$76.61

v. Ice Skating Lesson with Rentals	$94	
vi. Adult Skating Lesson (Drop in)	$16	
vii. Adult Skating Lesson (Drop in with Rentals)	$19.20	
viii. Power Skating and edge control clinic	$18.00	
ix. Private Ice Skating Instruction	$36 per half hour	
g. Special Event Admission		
i. Laser Light Skate Night	$8.40	
ii. Halloween Party	$8.40	
h. Recreation Center		
i. Special Event Admission	$12.00	
ii. Youth/Senior Admission (Basketball/Pickleball/Weight Room/ Racquetball)	$5.40	
iii. Adult Admission (Basketball/Pickleball/Weight Room/ Racquetball)	$6.60	
iv. Youth/Senior - Rec Center 10-punch pass	$42	
v. Adult - Rec Center 10-punch pass	$54	
vi. Youth/Senior – Year Pass	$159.60	
vii. Adult – Year Pass	$199.50	
viii. Yearly Businessmen's Basketball Pass (Noon Ball)	$90.00	
i. Yoga at the Recreation Center		
i. Adult	$6.60	
ii. Senior	$5.70	
iii. Adult – 10-punch Pass	$60.65	
iv. Senior – 10-punch Pass	$42	
j. Fitness Class / 4801		
i. Youth/Seniors	$6.90	
ii. Adult	$7.80	
iii. 10-punch – Youth/Seniors	$57.00	
iv. 10-punch – Adults	$66	
k. Basketball		
i. League Fees		
1. High School Basketball League	Non Resident $84.00	City Resident $74.40
2. Jr. High School Basketball League	Non Resident $84.00	City Resident $74.40
3. Jr. Basketball League	Non Resident $67.20	City Resident $60.00
4. Youth Player Fee	Non Resident $76.57 Without Jersey $69.46	City Resident $60.42 Without Jersey $54.06
5. Jr. High Player Fee	Non Resident $94.38	City Resident $74.74 Without Jersey

	Without Jersey $87.26	$68.38
6. High School Player Fee	Non Resident $94.38 Without Jersey $87.26	City Resident $74.74 Without Jersey $68.38
ii. Basketball Skills	$48.00 Resident, $54.00 Non-Resident	
iii. Cleave Lewis Basketball Skills Camp	Non Resident $69.46	City Resident $54.06
iv. Cleave Lewis Basketball Camp	Non Resident $121.09	City Resident $98.58
v. Youth Basketball Camp	Non Resident $55.20	City Resident $41.34
vi. Summer Camp	$75.60	
vii. Jr. League	$54.00	
viii. Women's and Men's League Summer, Spring, and Fall	$693.62	
ix. Men's League Winter	$761.29	
x. Hispanic League	$693.62	
xi. Women's League	$693.62	
l. Softball/Baseball		
i. League Fees		
1. Youth Day League Player Fee	Non Resident $78.36 Without Jersey $71.23	City Resident $62.02 Without Jersey $55.66
2. Idaho Falls Youth Baseball Player Fee	$157.42	
3. Girls Fastpitch Team Fee	$1,013.36	
4. Fast Pitch Tournaments	$719.00	
5. Men's Fall Softball Team Fee	$922.01	
6. Men's Summer Softball Team fee	$1,421.08	
7. Adult Softball Competitive Men's League	Non Resident $1,128.00 Team	City Resident $1,008.00 Team
8. Adult Softball Competitive Co-Ed Fall	Non Resident $1,128.00 Team	City Resident $1,008.00 Team
9. Co-ed Competitive Summer Team Fee	$1,421.08	
10. Co-ed Summer Softball Team Fee	$930.47	

11. Co-ed Fall Softball Team Fee	$922.01	
ii. Equipment Rental		
1. Portable Pitching Mound	$240.00 /Daily	
2. Pitching Machine/Softball & Baseball Bases/chalk machine	$60	
iii. Bobbie Sox Softball	Non Resident $59	City Resident $53
iv. Knothole Baseball	Non Resident $59	City Resident $53
v. Pitching Mound Re-Build	$240.00	
vi. Baseball/Softball Game Non-Chalked Field Use Fee	$60.00	$60.00
vii. Baseball/Softball Game Chalked Field Use Fee	Non Resident $40.00	City Resident $40.00
viii. Park Impact Fee– 50-99 People	$60.00	
m. Football		
i. Football Field set up Fee - Measuring, string, and painting initial football field lines.	$120	
ii. Youth Player Fee	Non Resident $71.23 Without Jersey $64.10	City Resident $55.66 Without Jersey $49.30
n. Flag Football		
i. Youth	$60.00	
ii. Adult	$540.00	
o. Recreation Program Fee	$90	
p. Specialized Recreation Program Fee (Excessive Resources Used)	$180.00	
q. T-Ball & Pitching Machine	Non-Resident $60.00	Resident $$52.80
r. Soccer		
i. Soccer Field Setup Fee - Measuring, stringing, and painting initial soccer field lines.	$250	
ii. Men's Soccer League	$66.00	
iii. Clinics 12 U	$60.00	
iv. Clinics 10 U	$60.00	
v. Clinics 8 U	$42.00	
s. Tennis Lessons	Non Resident $42.00	City Resident $37.50
t. Tennis Camp	$30.00	
u. Volleyball		
i. Youth Player Fee	Non Resident $71.23 Without Jersey $64.10	City Resident $55.66 Without Jersey $49.30

ii. Volleyball Registration	Non Resident $54.00	City Resident $48.00
iii. Co-ed Sand Volleyball	$360.00	
v. Taiko Drumming	$225.00	
w. Dance Lessons	$42.00	
x. Running Program	$72.24	
y. Jr. Posse Program	$55.86	
z. Preschool Gym		
i. Single Child	$2.40	
aa. Lil' Sports Programs		
i. Lil' Sports Programs	$55.86	
ii. Science Workshops	$150.00	
iii. Dirt Bike Clinic		
1. Youth	$90.00	
2. Adult	$120.00	
bb. Cyclocross Bike Races		
i. Great Pumpkin Cross	$24.00	
ii. Blue Goose	$24.00	
cc. Breakfast with Santa	$9.60	
dd. Daddy Daughter Date	$96.00	
ee. Dinner and a Movie	$36.00	
ff. Skateboard Programs		
gg. Skateboard Competition	$18.00	
hh. Fishing Buddies Clinic	$36.00	
ii. Fishing Clinic	$45.60	
jj. Rentals		
i. Candle Stick Rental	$2.40 a day	
ii. Candle Stick Replacement	$48	
iii. –A Frame Rentals	$6 a day	
iv. A-Frame Replacement	$72	
v. Posse Program Fees	$130 per rider	
kk. City Market		
i. City Market Membership	$60 a season	
ii. City Market Member Rate	$12 a week	
iii. City Market Non-Member Rate	$24 a week	
12. Wes Deist Aquatic Center Fees – 4803		
a. Past 30 Day Late Fee (reoccurs per every 30 days late) - Applied to user groups, & Patrons when they do note remit payment for a balance own by the due date	10% of amount due or $30, whichever is greater	
b. Special Event Admission	$12	
c. Membership Fees		
i. Senior		
1. 1-Month Senior	Non-Resident $73.58	City Resident $65.10
2. 3-Month Senior	Non-Resident $193.87	City Resident $172.36
3. 6-Month Senior	Non-Resident	City Resident

	$347.54	$312.73
4. 1-Year Senior	Non-Resident $617.83	City Resident $555.29
ii. Adult		
1. 1-Month Adult	Non-Resident $82.64	City Resident $77.54
2. 3-Month Adult	Non-Resident $217.08	City Resident $193.02
3. 6-Month Adult	Non-Resident $388.02	City Resident $348.40
4. 1-Year Adult	Non-Resident $573.68	City Resident $515.94
iii. Couple (Couple is 2 People from the Same Household)		
1. 1-Month	Non-Resident $144.34	City Resident $127.64
2. 3-Month Couple	Non-Resident $391.70	City Resident $352.08
3. 6-Month Couple	Non-Resident $573.68	City Resident $515.94
4. 1-Year Couple	Non-Resident $735.29	City Resident $660.85
iv. Family (Family is up to 5 people in the Same Household)		
1. 1-Month Family	Non-Resident $207.74	City Resident $186.23
2. 3-Month Family	Non-Resident $450.29	City Resident $404.71
3. 6-Month Family	Non-Resident $735.29	City Resident $660.85
4. 1-Year Family	Non-Resident $1,228.02	City Resident $1,104.34
5. 1-Month Family Add-On (Add 1 Extra Person to Family Pass, must live in Same Household)	Non-Resident $32.27	City Resident $28.58
6. 3-Month Family Add-On	Non-Resident $42.17	City Resident $37.36
7. 6-Month Family Add-On	Non-Resident $62.54	City Resident $55.48
8. 1-Year Family Add-On	Non-Resident $103.02	City Resident $92.27
d. Punch Cards (10-Time Punch Cards for Lap and Public Swims and Fitness Classes)		
i. Adult Everything Punch Card	Non-Resident $66.23	City Resident $61.13
ii. Senior/Child (62 + and 12 and Under) Everything Punch Card	Non-Resident $58.58	City Resident $53.50
e. Daily Fees		
i. Adult (13 +) Admission	Non-Resident $7.36	City Resident $6.79

ii. Senior/Child (62 + and 12 and Under) Military/Handicap	Non-Resident $6.50	City Resident $5.94
iii. Pre-School (3 & Under) – Swim Diaper Included	Non-Resident $4.81	City Resident $4.52
iv. Wading Pool Admission Only (17 years and younger, parents/guardians get in free with paying child)	$4.80	
f. Fitness Classes Daily		
i. Adult (13 +)	Non-Resident $7.92	City Resident $7.08
ii. Senior/Child (62 + and 12 and Under)	Non-Resident $4.81	City Resident $7.08
g. Birthday Parties	$103.02	
h. Group Rates (Pre-Arranged Groups Only)		
i. 10-19 in Group	$5.94	
ii. 20-29	$5.66	
iii. 30 +	$5.38	
iv. Group Instructor Fee (one hour, for up to 8 students)	$20.38	
i. Facility Rentals		
i. Up to 50 Swimmers (Per Hour)	$198.00	
ii. Up to 100 Swimmers (Per Hour)	$222.00	
iii. Up to 150 Swimmers (Per Hour)	$294.00	
iv. Up to 200 Swimmers (Per Hour)	$366.00	
v. Up to 250 Swimmers (Per Hour)	$438.00	
vi. Up to 300 Swimmers (Per Hour)	$510.00	
vii. Up to 350 Swimmers (Per Hour)	$582.00	
viii. Up to 400 Swimmers (Per Hour)	$654.00	
ix. Wading Pool Only (During Hours the Main Pool is Already Open)	$78.00	
x. Wading Pool Only (During Hours the Main Pool is Not Open)	$93.60	
xi. Room Rental	$11.89	
j. Lessons		
i. Full Size Lessons (8 Days)	Non-Resident $67.20	City Resident $60.00
ii. Half Size Lessons (8 Days)	Non-Resident $124.32	City Resident $111.00
iii. Private (One ½ Hour Class)	$31.13	
iv. Semi-Private (One ½ Hour Class)	$40.50	
k. School Fees (tax exempt)		
i. School Group Lessons	$5.70	
ii. High School PE Classes	$4.20	
iii. High School PE Aerobics	$6.00	
iv. Discount Nights (Monday and Junior High Night and Wading Pool and YMCA and Schools (Field Trips)	$4.80	
l. Kayaking		
i. Open Boat	$10.19	

ii. Group Instructor Fee	$9.00	
m. Late Fees for Programs (for those who register after the deadline)	$6.00	
n. Daily Themed Programs	$18.00	
o. Lane Rentals (USA/High School/Non-Profit)	$13.20	
p. Swim Team Fees		
i. Lane Hours (High Schools)	$18.00	
ii. Lane Hours (USA)	$18.00	
iii. Rental (for a 4 Hour Session with set up and take down)	$840.00per team	
iv. Scoreboard Time System Maintenance Fee	$7.80per use	
q. Surfer Swim Team		
i. Surfer Team Membership Fee	$60.00	
ii. Surfer Team Lesson Fee	Non-Resident $11.89	City Resident $10.75
r. High School Swim Team Fees		
i. High School Swim Team Dual Meets	$600.00per meet	
ii. High School Spring League Swim Team (in house)	Non-Resident $251.89	City Resident $225.00
iii. High School Regional Meets	$3.60	
iv. Junior High Swim Team	Non-Resident $251.89	City Resident $213.00
s. Swim Team Sessions (8 Weeks) 4 times a year New Format Sessions (8 Week Sessions) 4 times a year		
i. 3 Days per Week (Practices)	$150.00	
ii. 2 Days per Week	$108.00	
iii. 1 Day per Week	$66.00	
iv. Add on an Additional Day Session	$42.00	
t. Multi-Family Program Discounts		
i. (Discounts are for multi-family members living in the same household signing up for the same program – first person is regular price)		
ii. 2nd Person	5% Discount	
iii. 3rd or More	10% Discount	
u. Scouting		
i. Scout Instructor Fee	$15.60	
ii. Scout Class – CPR Component to Any Merit Badge	$6.00	
iii. 1st and 2nd Class & Cub Scout Aqua Badges	$9.00	
iv. Snorkeling and Scuba	$17.40	
v. Lifesaving Merit Badge, First Aid Merit Badge	$36.00	
vi. Swimming Merit Badge	$36.00	
v. Program Fees	$0.00	
i. Mermaid Experiences	$54.62	
ii. Mermaid Birthday Parties	$390.00	

iii. Lifeguard Class	$311.32
iv. Water Safety Instructor Class	$283.02
v. Fitness Challenge	$14.71
vi. Triathlons	$39.06
w. Swim Meet Use Fee (Per Swimmer)	$7.80
13. Golf Course(s) Fees – 6001, 6002, 6003, 6004, 6005, 6006	
a. Non-Resident Green Fees	
i. Weekday 9 Holes	$22
ii. Weekday 18 Holes	$35
iii. Weekend 9 Holes	$23
iv. Weekend 18 Holes	$36
b. Resident Green Fees	
i. Weekday 9 Holes	$19
ii. Weekday 18 Holes	$32
iii. Weekend 9 Holes	$20
iv. Weekend 18 Holes	$33
c. Make-Up Green Fees	
i. Make-Up One	$7.25
ii. Make-Up Two	$3
iii. Make-Up Three	$1
d. Resident Season Pass*	
i. First Adult*	$918.13
ii. Second Adult*	$773.35
iii. First Senior 5-Day*	$705.73
iv. Second Senior 5-Day*	$653.76
v. First Senior 7-Day*	$812.33
vi. Second Senior 7-Day*	$760.35
vii. Young Adult Pass*	$643.42
e. Non-Resident Season Passes*	
i. First Adult*	$967.63
ii. Second Adult*	$819.14
iii. First Senior 5-Day*	$734.38
iv. Second Senior 5-Day*	$676.21
v. First Senior 7-Day*	$862.45
vi. Second Senior 7 Day*	$806.15
f. Junior Season Pass*	
i. Full-Time Junior*	$303.26
ii. Part-Time Junior*	$221.62
g. Resident Punch Passes	
i. Punch 10-9 Hole	$175.50
ii. Punch 10-18 Hole	$292.50
iii. Punch 20-9 Hole	$331.50
iv. Punch 20-18 Hole	$552.50
h. Non-Resident Punch Passes	
i. Punch 10-9 Hole	$202.50
ii. Punch 10-18 Hole	$319.50
iii. Punch 20-9 Hole	$382.50
iv. Punch 20-18 Hole	$603.50

i. Locker	
i. Locker Fee Yearly	$190.44
ii. Locker Fee	$14.43
j. Medical Cart Usage Fee Yearly	$248.34
k. Driving Range	
i. Small Bucket	$5
ii. Large Bucket	$6.50
iii. Small Bucket 10 Punch Pass	$42.50
iv. Large Bucket 10 Punch Pass	$55.25
l. Short Course	
i. Green Fees	$4
ii. Punch Pass	$34
iii. Yearly Pass (75)	$84
iv. Yearly Pass (115)	$126
m. Golf Cart Rentals	
i. Golf Cart Per Rider 9 Holes	$8.10
ii. Golf Cart Per Rider 18 Holes	$16.20
iii. Private Cart Trail Fee per Rider 9 Holes	$ 7.50
iv. Private Cart Trail Fee per Rider 18 Holes	$ 15
v. 11 Cart Punch Pass	$80.33
vi. 22 Cart Punch Pass	$155.09
n. Single Rider Cart Pass Annual	$1,024.25
o. Two Rider (Family) Cart Pass Annual	$1,318.20
p. Cart Pass 1 Rider 1 Course Annual	$123.60
q. Club Rental 9 Holes	
i. High End Clubs	$20
ii. Standard Clubs	$7.95
iii. Push Cart	$3
r. Club Rental 18 Holes	
i. High End Clubs	$30
ii. Standard Clubs	$10
iii. Push Cart	$5
s. Golf Sponsorship Packages	
i. Eagle Pass/Punch Partner Sponsorship package	$1650
ii. Birdie Pass/Punch Partner Sponsorship package	$1095
iii. Par Partner Sponsorship package	$795
iv. Junior Partner Sponsorship package	$500
v. Tee Marker Sign Ad - all 3 courses	$500
vi. Tee Marker Sign Ad #1 Request	$200
vii. Tee Marker Sign Ad - Short Course	$150
viii. Golf Cart Ad (June or July or August)	$500
ix. Golf Cart Ad (May or September)	$400
x. Golf Cart Ad (April or October)	$250
xi. Golf Shop Monitor Ad (3 rotating months)	$200

* All Season Pass Categories, are be subject to an additional $1 per round USER FEE. Pass Holders will have the option to avoid this per round USER FEE by paying an annual USER FEE of $60 per Pass Holder.	

POLICE DEPARTMENT

1. Public Parking Fees:	
a. Downtown Resident Parking Permit	$15
b. Downtown Unlawful Parking Citation	$20
c. Second Unlawful Parking Citation within 30 days of Prior Citation	$35
d. Third or subsequent Unlawful Parking Citation within 30 days of Prior Citation	$50
e. Unlawful Parking in a Spot Designated for Persons with Disabilities	$50
f. Any other Violation of the Public Parking Ordinance	$20
g. Violation of Snow Removal Ordinance	$45
2. Abandoned Vehicle Reclamation – Processing Fee	$15
3. Fingerprint Background Check Fee:	
a. Public Conveyance Operator	$45
b. Taxi Operator	$45
c. Courtesy Vehicle Operator	$45
d. Child Care Worker Certification	$45
e. On-Site Non Provider Certification	$45
f. Door-To-Door Solicitors	$45
4. On-Duty, Uniformed Extra-Duty Service	Actual Cost
5. City Code Violations	
a. Infraction fine, unless otherwise specified	$300
b. Misdemeanor fine, unless otherwise specified	$1,000
c. Distracted Driving – 1st offense within 2 year period (infraction)	$100
d. Distracted Driving – 2nd offense within 2 year period	$200
6. Animal Control Fees	
a. Licensing Fees	
i. Unaltered Dog and Cat License	$30 per year
ii. Altered Dog and Cat License	$10 per year
iii. Duplicate Tag Fee	$1
iv. Additional Dog Permit Fee	$90
v. Dog License Permit Fee	$111
b. Euthanasia and Surrender Fees	
i. Euthanasia – Dogs and Cats	$25
ii. Euthanasia - Trapped Squirrels	$3
iii. Animal Surrender	$ $25
iv. Additional Animal Surrender	$10
v. Out of County Stray	$25
c. Miscellaneous Fees	
i. Microchip	$20

ii. Microchip Transfer	$ 10
iii. General cremation (no ashes back)	$15
iv. Cremation (ashes returned 0-25 lbs)	$45
v. Cremation (ashes returned 26-60 lbs)	$65
vi. Cremation (ashes returned 61-100 lbs)	$115
vii. Cremation (ashes returned over 100 lbs)	$145
viii. Impound Fee	$25
ix. Boarding Fee	$19 per day
d. Digital Forensic Service for Outside Agencies	$100

Public Works Department

ENGINEERING DIVISION FEES

1. Subdivision Inspection Fees (Schedule based on the estimated total public improvement costs)	If improvement costs are equal to or less than $100,000, then 4% of improvement costs. If improvement costs are greater than $100,000 but less than or equal to $500,000 then $4,000 plus 1% of improvement costs over $100,000. If improvement costs are greater than $500,000, then $8,000 plus .5% of improvement costs over $500,000.
2. Right-of-Way Permit Fee	$50 per permit

SANITATION DIVISION SERVICE FEES

1. Monthly Residential Sanitation Charge:	
a. Cart or Hand-load Container:	
i. Weekly Pickup	$9.45
ii. Additional Cart, Weekly Pickup (3-Month Minimum Billing)	$9.45
b. Shared Commercial Container	$9.45
2. Additional Cart City Delivery Fee (Patron Pickup No Fee)	$30
3. Monthly Commercial and Industrial Charges:	
a. Cart or Hand-load Container:	
i. Weekly Pickup	$9.45
ii. Additional Cart, Weekly Pickup (3-Month Minimum Billing)	$9.45
b. 1 ½ C. Y. Container:	
i. Base Charge	$30.70
ii. Per Weekly Pickup	$10.10

c. 3 C. Y. Container:	
i. Base Charge	$35.80
ii. Per Weekly Pickup	$13.90
d. 4 C. Y. Container:	
i. Base Charge	$38.45
ii. Per Weekly Pickup	$17.65
e. Large Uncompacted Container:	
i. Base Charge	$35.70
ii. Per Solid Waste Pickup	$141.75
iii. Per Construction Waste Pickup	$164.85
iv. County Disposal Fee, Per Load	$25
v. County Unsorted Fee, Per Load	$150
f. Large Compacted Container:	
i. Per Solid Waste Pickup	$129.15
4. Curbside Recycling	
a. Cart Pickup once every two weeks (Monthly fee)	$ 15
5. Short Term Suspension Vacant for a minimum of 3 weeks or 21 calendar days, but not more than 6 months or 180 calendar days. Container must remain on property and not be serviced	
a. Requested within 5 business days, during regular business hours, 8:00 am to 5:00 pm	No Charge
b. Requested without 5 business days' notice, or after business hours	No Charge
6. Tire Disposal Fees	
a. Motorcycle, ATV or UTV	$2.00/Each
b. Automobile, Light Truck	$3.00/Each
c. Truck	$6.00/Each
d. Farm Implement	$25.00/Each
e. Earth Moving Equipment	$50.00/Each
f. Shredded Tires	$250.00/Ton
g. Bulk Tires	$250.00/Ton
7. Freon Fee, per unit	$ 10.00
8. Peterson Hill/Landfill Haul Fee (30 C.Y.), per container	$ 142.00
9. Swap Out of 1.5, 3 and 4 C.Y. Containers, per request	$ 25.00
10. Extra Dump for 1.5, 3 and 4 C.Y. Containers, per extra dump	$ 15.00
11. Dry Run Fee for Inaccessible 30 C.Y. Containers, per each	$ 50.00
12. Damage to Commercial Containers	Actual Cost

STREET DIVISION FEES

1. Candlesticks and Base replacement	$50 Each
2. A-Frame replacement	$65 Each
3. Cones replacement	$50 Each
4. Sign and Stand replacement	$300 Each
5. Emergency service/accident support (traffic control & sweeping)	Actual Costs
6. Patching/surface repair	Actual Costs
7. Street Variable Message Board Rental (per hour, 8 hour minimum charge)	$25

WASTEWATER DIVISION SERVICE FEES

1. Wastewater Service Connection Fees: Based on Water Service Connection Size	
a. 1" Service Connection	$1,285
b. 1.5" Service Connection	$2,570
c. 2" Service Connection	$4,112
d. 3" Service Connection	$8,224
e. 4" Service Connection	$12,850
f. 6" Service Connection	$25,700
g. 8" Service Connection	$41,210
2. Monthly Idaho DEQ Wastewater Fee (Per Connection)	$0.15
3. Sewer Main Connection Charge, per front foot of property owned upon street or public right-of-way within which a sewer main is located	$25.70
4. Monthly Non-metered Residential Wastewater Rates:	
a. Single Family Dwellings, including condominium units and mobile homes (excluding separate apartment units within such dwelling), per dwelling or unit	$ 24.00
b. Duplex, per dwelling or unit	$ 24.00
c. Apartment Unit (tenant pays bill), per unit	$ 18.00
5. Monthly Non-metered Commercial Wastewater Rates:	
a. Category 1 (Commercial Apartment Buildings where landlord pays bill) per apartment unit	$ 22.40
b. Category 2 (Bar, Church, Gym, Office Space, Retail, Salon, Shop, Warehouse), per business	$ 29.920
c. Category 3 (Big Box Retail, Car Sales, Convenience Store, Day Care, Fast Food, Medical Office), per business	$ 54.25
d. Category 4 (Hall, Restaurant), per business	$ 79.30
e. Category 5 (Grocery Store, Hotel or Rest Home with 20 rooms or less), per business	$ 148.00
f. Category 6 (Hotel or Rest Home with more than 20 rooms), per business	$ 858.50
6. Monthly Non-metered School Wastewater Rates:	
a. Elementary Schools, per 50 students or fraction thereof	$ 10.65
b. Junior High Schools, High Schools, Colleges, and Universities, per 50 students or fraction thereof	$ 13.55
7. Monthly Metered Wastewater Rates:	
1. Base Charge	$ 3.92
2. Plus per each 1,000 gallons of metered water	$ 2.43
8. Outside of City Billing Rates	110% of Metered Rates or Non-metered Rates as Set Forth Above for City Residents
9. Construction Wastewater Rates	
a. Monthly Non-metered Residential Construction Water Rate, Single Family Dwellings and Duplex (excluding separate apartments units in such dwelling), per dwelling or unit	$ 11.85

b. Monthly Non-metered Apartment Construction Water Rate, per unit	$ 8.90
c. Monthly Non-metered Commercial Construction Water Rate, per building	$ 25.35
10. Industrial Rates for Certain Users:	
a. Ingredion Incorporated:	
i) Flow	$ 0.6918 per 1,000 Gallons
ii) BOD	$0.6935 per Pound
iii) TSS	$ 0.4268 per Pound
b. Busch Agricultural Resources:	
i) Flow	$ 0.6918 per 1,000 Gallons
ii) BOD	$ 0.6935 per Pound
iii) TSS	$ 0.4268 Per Pound
c. Golden Valley Natural	
i) Flow	$ 0.9942 Per 1,000 Gallons
ii) BOD	$ 0.7628 per Pound
iii) TSS	$ 0.4694 per Pound
iv) Monthy Base Service	$1,300 per month
11. County and City Rates:	
a. City of Ammon	$ 3.58 per 1,000 Gallons
b. City of Ammon – Monthly Idaho DEQ Wastewater Fee (Per Connection)	$ 0.15
c. Iona Bonneville Sewer District	$ 3.53 per 1,000 Gallons
d. Iona Bonneville Sewer District – Monthly Idaho DEQ Wastewater Fee (Per Connection)	$ 0.15
e. City of Ucon	$ 2.59 per 1,000 Gallons
f. City of Ucon – Monthly Idaho DEQ Wastewater Fee (Per Connection)	$ 0.15
12. Ammon and ISBD Wasterwater Service Connection Fee: Based on Water Service Connection Size	
a. 1" Service Connection	$582
b. 1.5" Service Connection	$1,164
c. 2" Service Connection	$1,862
d. 3" Service Connection	$3,725
e. 4" Service Connection	$5,820
f. 6" Service Connection	$11,640
g. 8" Service Connection	$18,624
13. Violation Fees:	
a. Violation of Wastewater Code Fee	$1,000
b. Civil Fine for Wastewater Code Violation	$1,000

c. Misdemeanor Penalty – Criminal Fine for Willful or Negligent Violation of Wastewater Code	$1,000
d. Misdemeanor Penalty – Criminal Fine for Willful or Negligent Introduction of any Substance into POTW, which causes Injury or Damage	$1,000
e. Misdemeanor Penalty – Criminal Fine for Knowingly Making False Statement in Any Wastewater Permit Application	$1,000
14. Maximum Informant Reward	$1,000
15. Septic Haulers Annual License:	$105
Septic Hauler Dumping fees (based on truck tank capacity, not quantity hauled) a. 0 ≥ 500 Gallons	$ 48.20
b. 501 ≥ 1000 Gallons	$ 96.40
c. 1001 ≥ 1500 Gallons	$ 144.60
d. 1501 ≥ 2000 Gallons	$ 192.80
e. 2001 ≥ 2500 Gallons	$ 241.00
f. 2501 ≥ 3000 Gallons	$ 289.20
g. 3001 ≥ 3500 Gallons	$ 337.40
h. 3501 ≥ 4000 Gallons	$ 385.60
i. 4001 ≥ 4500 Gallons	$ 433.80
j. 4501 ≥ 5000 Gallons	$ 482.00
k. 5001 ≥ 5500 Gallons	$ 530.20
l. 5501 ≥ 6000 Gallons	$ 578.40
16. Maximum Fine for Violation of Wastewater Code	$1,000
17. Maximum Penalty for Violation of Wastewater Code	$1,000
18. Service/Inspection Call Charges	
a. Culvert/Pipe Clean Outs	Actual Costs
b. Jet-Vac Truck Usage	Actual Costs
c. After-hour Service/Inspection Call Charge	$26.25 per half hour

WATER DIVISION SERVICE FEES

1. Water Service Connection Fees:	
a. 1” Service Connection	$2,923
b. 1.5” Service Connection	$5,846
c. 2” Service Connection	$11,984
d. 3’’ Service Connection	$24,845
e. 4” Service Connection	$47,645
f. 6” Service Connection	$84,767
g. 8” Service Connection	$163,688
2. Short Term Suspension (Vacant for a minimum of 3 weeks or 21 calendar days, but not more than 6 months or 180 calendar days.)	

a. Requested within 5 business days, during regular business hours, 8:00 am to 5:00 pm	$10 per request
b. Requested without 5 business days' notice, or after business hours	$20 per request
3. Water Main Connection Charge, per front foot of property owned upon street or public right-of-way within which a water main is located	$ 43.90
4. Service Call Charge	Actual Cost
5. Water Disconnection/Reconnection Fee (charged per service call)	$25
6. Service/Inspection Call Charge: After-hour Service/Inspection Call Charge, per ½ hour	$26.25
7. Monthly Non-metered Residential Water Rates:	
a. Single Family Dwellings and Mobile Homes (excluding separate apartment units within such dwelling), per dwelling or unit	$ 23.40
b. Duplex, per dwelling or unit	$ 23.40
c. Apartment Unit (tenant pays bill), per unit	$ 18.80
8. Monthly Non-metered Commercial Water Rates:	
a. Category 1 (Commercial Apartment Buildings where landlord pays bill) per apartment unit	$ 18.80
b. Category 2 (Bar, Church, Gym, Office Space, Retail, Salon, Shop, Warehouse), per business	$ 33.10
c. Category 3 (Big Box Retail, Car Sales, Convenience Store, Day Care, Fast Food, Medical Office), per business	$ 41.50
d. Category 4 (Hall, Restaurant), per business	$ 109.40
e. Category 5 (Grocery Store, Hotel or Rest Home with 20 rooms or less), per business	$ 157.50
f. Category 6 (Hotel or Rest Home with more than 20 rooms), per business	$ 328.10
9. Monthly Non-metered School Water Rates:	
a. Elementary Schools, per 50 students or fraction thereof	$13.90
b. Junior High Schools, High Schools, Colleges, and Universities, per 50 students or fraction thereof	$17.50
10. Monthly Non-metered Residential Irrigation Water Rate:	
a. Single Family Dwellings and Mobile Homes, per dwelling or separately owned landscape parcel	$ 12.50
b. Duplex, per dwelling or unit	$ 6.25
c. Apartment Unit (tenant pays bill), per unit	$ 3.10
11. Monthly Non-metered Commercial Irrigation Water Rate (All Commercial Categories plus Private Parks, Privately Maintained Common Area or Parcel), per 100 square feet of calculated landscape area	$ 0.21
12. Monthly Non-metered School Irrigation Water Rate, per acre or fraction thereof	$ 12.80
13. Construction water rates	
a. Monthly Non-metered Residential Construction Water Rate, Single Family Dwellings and Duplex (excluding separate apartments units in such dwelling), per dwelling or unit	$11.25

b. Monthly Non-metered Apartment Construction Water Rate, per unit	$9.05
c. Monthly Non-metered Commercial Construction Water Rate, per building	$19.95
14. Fire Hydrant Meter Assembly Deposit, per meter assembly	$1,800
15. Fire Hydrant Metered Use Volumetric Rate, per 1,000 gallons (or fraction thereof)	$5
16. Monthly Base Metered Water Rates, per size of water meter:	
a. 5/8” Meter	$26.50
b. ¾” Meter	$26.50
c. 1” Meter	$26.50
d. 1-1/4” Meter	$35.25
e. 1-1/2” Meter	$44.25
f. 2” Meter	$53
g. 3” Meter	$61.75
h. 4” Meter	$88.25
i. 6” Meter	$168.10
j. 8” Meter	$265
17. Monthly Metered Water Volumetric Rate, per each 1,000 gallons used:	$0.66
18. Monthly Idaho DEQ Water Primacy Fee (All Non-metered and Metered Categories), per dwelling, unit, business, or metered connection	$0.25
19. Outside of City Billing Rates	200% of Metered Rates or Non-metered Rates as Set Forth Above for City Residents

Memorandum

File #: 21-222 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Friday, August 20, 2021
DEPARTMENT: Municipal Services

Subject

Adoption of a 1% Levy of Forgone for Fiscal Year 2021/22

Council Action Desired

☐ Ordinance ☒ Resolution ☐ Public Hearing

☐ Other Action (Approval, Authorization, Ratification, etc.)

Adopt the 1% levy of the 2021/22 forgone amount or take other action deemed appropriate.

Description, Background Information & Purpose

The Public Hearing for the 2021/22 forgone levy took place on Thursday, August 12, 2021, pursuant to Idaho Code §63-802(1)(e).

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The adoption of the 1% forgone levy resolution is in support of the good governance community-oriented result by fostering innovative and sound fiscal management that enables trust and transparency.

Interdepartmental Coordination

All City departments have participated in the process leading to the development of the 2021/22 fiscal year budget.

Fiscal Impact

Once adopted, the 2021/22 forgone resolution will add an estimated $407,400, or 1% statutory allowable property tax for the fiscal year 2021/22, to the city's public safety maintenance and operation budgets.

Legal Review

Legal concurs the adoption of this resolution is within Idaho Code §63-802(1)(e).

RESOLUTION NO. 2021-

A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, CERITIFYING THE LEVY OF ONE PERCENT (1%) OF THE CITY'S FORGONE BALANCE, IN THE AMOUNT OF FOUR HUNDRED SEVEN THOUSAND FOUR HUNDRED DOLLARS ($407,400.00), TO BE INCLUDED IN THE CITY 2021-2022 BUDGET FOR THE SPECIFIC PURPOSE OF FUNDING THE MAINTENANCE AND OPERATION NEEDS OF THE CITY'S POLICE AND FIRE DEPARTMENTS, AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW.

WHEREAS, Idaho Code §50-235 empowers the Council to levy taxes for general revenue purposes; and

WHEREAS, Idaho Code §50-1002 requires the Council to pass a budget, referred to as an Annual Appropriation Ordinance; and

WHEREAS, Idaho Code §63-802 sets limitations on all taxing district budget requests on the amount of property tax revenues that can be used to fund programs and services; and

WHEREAS, Idaho Code §63-802(1)(a) allows each taxing entity to increase property tax budget amounts by a maximum of three percent (3%), plus an amount calculated based on the value of both new construction and annexation added during the previous calendar year, plus an amount for forgone taxes; and

WHEREAS, Idaho Code §63-802(1)(e) requires that the Council must publish notice of its intent to recover a forgone levy and hold a public hearing; and

WHEREAS, the Council has met the notice and hearing requirements in Idaho Code §63-802(1)(e) to levy one percent (1%) of the City's forgone balance, four hundred seven thousand four hundred dollars ($407,400.00); and

WHEREAS, the specific purpose for which the forgone increase is being budgeted is to fund the fire department dispatch software, fire station electric generators, and police staffing planning, and other public safety maintenance and operation needs.

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

1. That the City of Idaho Falls, Idaho, certifies that, in addition to the other increases allowed under Idaho Code, the City is levying one percent (1%) of the City's forgone balance, in the amount of four hundred seven thousand four hundred dollars ($407,400.00) to be included

in the City of Idaho Falls, Idaho's 2021-2022 Budget for the specific purpose of funding fire department dispatch software, fire station electric generators, and police staffing planning, and other public safety maintenance and operation needs.

ADOPTED and effective this _____ day of _____, 2021.

ATTEST: CITY OF IDAHO FALLS, IDAHO

_____ _____

KATHY HAMPTON, CITY CLERK REBECCA L. NOAH CASPER

(SEAL)

STATE OF IDAHO)
) ss:
County of Bonneville)

I, KATHY HAMPTON, CITY CLERK OF THE CITY OF IDAHO FALLS, IDAHO, DO HEREBY CERTIFY:

That the above and foregoing is a full, true and correct copy of the Resolution entitled, "A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, CERITIFYING THE LEVY OF ONE PERCENT (1%) OF THE CITY'S FORGONE BALANCE, IN THE AMOUNT OF FOUR HUNDRED SEVEN THOUSAND FOUR HUNDRED DOLLARS ($407,400.00), TO BE INCLUDED IN THE CITY 2021-2022 BUDGET FOR THE SPECIFIC PURPOSE OF FUNDING THE MAINTENANCE AND OPERATION NEEDS OF THE CITY'S POLICE AND FIRE DEPARTMENTS, AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW."

_____

KATHY HAMPTON, CITY CLERK

Memorandum

File #: 21-220 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Thursday, August 19, 2021
DEPARTMENT: Municipal Services

Subject

Adoption of 2021/22 Fiscal Year Budget Ordinance

Council Action Desired

☒ Ordinance ☐ Resolution ☐ Public Hearing

☐ Other Action (Approval, Authorization, Ratification, etc.)

Adopt the 2021/22 fiscal year budget in the amount of $294,891,737 and approve the attached appropriations ordinance, appropriating monies to and among the various funds, under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

Description, Background Information & Purpose

The public hearing for the 2021/22 fiscal year budget took place on Thursday, August 12, 2021 pursuant to Idaho Code §50-1002.

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The adoption of the 2021/22 fiscal year appropriations ordinance is in support of the good governance community-oriented results. It fosters innovative and sound fiscal management that enables trust and transparency.

Interdepartmental Coordination

All City departments have participated in the process leading to the development of the adopted 2021/22 budget.

Fiscal Impact

The adopted 2021/22 fiscal year budget ordinance sets the maximum level of total expenditures that cannot be exceeded in the final appropriations ordinance.

Legal Review

The City Attorney has confirmed that the adoption of the fiscal year budget and the process observed to develop the budget is within Idaho Code §50-1002.

ORDINANCE NO.

THE ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, FOR THE PERIOD COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, APPROPRIATING AND APPORTIONING THE MONIES OF SAID CITY TO AND AMONG THE SEVERAL FUNDS OF SAID CITY AND DESIGNATING THE PURPOSE FOR WHICH SAID MONIES MAY BE EXPENDED; SPECIFYING THE AMOUNT OF MONEY PAID BY PROPERTY TAX TO BE APPROPRIATED TO SAID FUNDS; AND PROVIDING WHEN THE ORDINANCE SHALL BECOME EFFECTIVE

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF IDAHO FALLS, IDAHO:

SECTION 1. The revenue of the City of Idaho Falls received during the fiscal period beginning October 1, 2021 and ending September 30, 2022 (hereafter the "Fiscal Period") derived from taxes levied therefore is apportioned to the several funds as follows:

General Levy	$ 31,264,503
Liability Insurance	775,000
Total General Fund	32,039,503
Recreation Fund	796,204
Library Fund	2,401,394
Streets Fund	4,244,181
Fire Station Capital Fund	401,524
Municipal Capital Improvement Fund	790,618
Total Property Taxes	$ 40,673,424

SECTION 2. From the revenues of the Street Fund collected within the Fiscal Period and any uncommitted fund balance in the Street Fund, the sum of $8,551,716 is apportioned to the Street Fund.

SECTION 3. From the revenues of the Recreation Fund collected within the Fiscal Period and any uncommitted fund balance in the Recreation Fund, the sum of $3,346,819 is apportioned to the Recreation Fund.

SECTION 4. From the revenues of the Library Fund collected within the Fiscal Period and any uncommitted fund balance in the Library Fund, the sum of $4,192,896 is apportioned to the Library Fund.

SECTION 5. From the revenues of the Airport Passenger Facility Charge Fund collected within the Fiscal Period and any uncommitted fund balance in the Airport Passenger Facility Charge Fund, the sum of $ -0- is apportioned to the Airport Passenger Facility Charge Fund.

SECTION 6. From the revenues of the Municipal Equipment Replacement Fund collected within the Fiscal Period and any uncommitted fund balance in the Municipal Equipment Replacement Fund, the sum of $3,899,926 is apportioned to the Municipal Equipment Replacement Fund.

SECTION 7. From the revenues of the Idaho Falls Power (IFP) Public Purpose Fund collected within the Fiscal Period and any uncommitted fund balance in the IFP Public Purpose Fund, the sum of $1,208,000 is apportioned to the IFP Public Purpose Fund.

SECTION 8. From the revenues of the Business Improvement District Fund collected within the Fiscal Period and any uncommitted fund balance in the Business Improvement District Fund, the sum of $85,000 is apportioned to the Business Improvement District Fund.

SECTION 9. From the revenues of the Golf Fund collected within the Fiscal Period and any uncommitted fund balance in the Golf Fund, the sum of $3,071,067 is apportioned to the Golf Fund.

SECTION 10. From the revenues of the Risk Management Fund collected within the Fiscal Period and any uncommitted fund balance in the Risk Management Fund, the sum of $3,914,496 is apportioned to the Risk Management Fund.

SECTION 11. From the revenues of the Health Insurance Fund collected within the Fiscal Period and any uncommitted fund balance in the Health Insurance Fund, the sum of $60,000 is apportioned to the Health Insurance Fund.

SECTION 12. From the revenues of the Emergency Medical Service Fund collected within the Fiscal Period and any uncommitted fund balance in the Ambulance Fund, the sum of $6,746,000 is apportioned to the Ambulance Fund.

SECTION 13. From the revenues of the Wildland Fire Fund collected within the Fiscal Period and any uncommitted fund balance in the Wildland Fire Fund, the sum of $1,039,132 is apportioned to the Wildland Fire Fund.

SECTION 14. From the revenues of the Municipal Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Municipal Capital Improvement Fund, the sum of $1,000,000 is apportioned to the Municipal Capital Improvement Fund.

SECTION 15. From the revenues of the Street Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Street Capital Improvement Fund, the sum of $1,000,000 is apportioned to the Street Capital Improvement Fund.

SECTION 16. From the revenues of the Bridge and Arterial Street Fund collected within the Fiscal Period and any uncommitted fund balance in the Bridge and Arterial Street Fund, the sum of $350,000 is apportioned to the Bridge and Arterial Street Fund.

SECTION 17. From the revenues of the Surface Drainage Fund collected within the Fiscal Period and any uncommitted fund balance in the Surface Drainage Fund, the sum of $50,000 is apportioned to the Surface Drainage Fund.

SECTION 18. From the revenues of the Traffic Light Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Traffic Light Capital Improvement Fund, the sum of $545,000 is apportioned to the Traffic Light Capital Improvement Fund.

SECTION 19. From the revenues of the Parks Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Parks Capital Improvement Fund, the sum of $-0- is apportioned to the Parks Capital Improvement Fund.

SECTION 20. From the revenues of the Fire Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Fire Capital Improvement Fund, the sum of $ -0- is apportioned to the Fire Capital Improvement Fund.

SECTION 21. From the revenues of the Zoo Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Zoo Capital Improvement Fund, the sum of $2,000,000 is apportioned to the Zoo Capital Improvement Fund.

SECTION 22. From the revenues of the Civic Center Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Civic Center Capital Improvement Fund, the sum of $200,000 is apportioned to the Civic Center Capital Improvement Fund.

SECTION 23. From the revenues of the Golf Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Golf Capital Improvement Fund, the sum of $275,000 is apportioned to the Golf Capital Improvement Fund.

SECTION 24. From the revenues of the Police Capital Improvement Fund collected within the Fiscal Period and any uncommitted fund balance in the Police Capital Improvement Fund, the sum of $30,000,000 is apportioned to the Police Capital Improvement Fund.

SECTION 25. From the revenues of the Airport Fund collected within the Fiscal Period and any uncommitted fund balance in the Airport Fund, the sum of $14,947,775 is apportioned to the Airport Fund.

SECTION 26. From the revenues of the Water Fund collected within the Fiscal Period and any uncommitted fund balance in the Water Fund, the sum of $18,028,041 is apportioned to the Water Fund.

SECTION 27. From the revenues of the Sanitation Fund collected within the Fiscal Period and any uncommitted fund balance in the Sanitation Fund, the sum of $6,333,350 is apportioned to the Sanitation Fund.

SECTION 28. From the revenues of the Idaho Falls Power (IFP) Fund collected within the Fiscal Period and any uncommitted fund balance in the IFP Fund, the sum of $81,995,792 is apportioned to the IFP Fund.

SECTION 29. From the revenues of the Fiber Fund collected within the Fiscal Period and any uncommitted fund balance in the Fiber Fund, the sum of $6,170,231 is apportioned to the Fiber Fund.

SECTION 30. From the revenues of the Wastewater Fund collected within the Fiscal Period and any uncommitted fund balance in the Wastewater Fund, the sum of $21,293,444 is apportioned to the Wastewater Fund.

SECTION 31. From the revenues of the Contingency Fund collected within the Fiscal Period and any uncommitted fund balance in the Contingency Fund, the sum of $21,000,000 is apportioned to the Contingency Fund.

SECTION 32. From all other revenues of the City of Idaho Falls collected within the Fiscal Period and the uncommitted fund balance in the General Fund, the sum of $53,588,052 is apportioned to the General Fund.

SECTION 33. From the monies apportioned to the General Fund, the sum of $53,588,052 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 34. From the monies apportioned to the Street Fund, the sum of $7,940,709 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 35. From the monies apportioned to the Recreation Fund, the sum of $3,434,554 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 36. From the monies apportioned to the Library Fund, the sum of $3,641,394 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 37. From the monies apportioned to the Airport Passenger Facility Charge Fund, the sum of $ -0- is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 38. From the monies apportioned to the Municipal Equipment Replacement Fund, the sum of $2,419,100 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 39. From the monies apportioned to the IFP Public Purpose Fund, the sum of $1,208,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 40. From the monies apportioned to the Business Improvement District Fund, the sum of $90,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 41. From the monies apportioned to the Golf Fund, the sum of $3,010,540 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 42. From the monies apportioned to the Risk Management Fund, the sum of $1,955,503 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 43. From the monies apportioned to the Health Insurance Fund, the sum of $50,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 44. From the monies apportioned to the Emergency Medical Service Fund, the sum of $7,097,114 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 45. From the monies apportioned to the Wildland Fire Fund, the sum of $1,200,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 46. From the monies apportioned to the Municipal Capital Improvement Fund, the sum of $810,618 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 47. From the monies apportioned to the Street Capital Improvement Fund, the sum of $307,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 48. From the monies apportioned to the Bridge and Arterial Street Fund, the sum of $160,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 49. From the monies apportioned to the Surface Drainage Fund, the sum of $41,500 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 50. From the monies apportioned to the Traffic Light Capital Improvement Fund, the sum of $436,596 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 51. From the monies apportioned to the Parks Capital Improvement Fund, the sum of $65,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 52. From the monies apportioned to the Fire Capital Improvement Fund, the sum of $401,524 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 53. From the monies apportioned to the Zoo Capital Improvement Fund, the sum of $2,000,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 54. From the monies apportioned to the Civic Center Capital Improvement Fund, the sum of $200,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 55. From the monies apportioned to the Golf Capital Improvement Fund, the sum of $291,600 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 56. From the monies apportioned to the Police Capital Improvement Fund, the sum of $30,000,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 57. From the monies apportioned to the Airport Fund, the sum of $14,947,300 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 58. From the monies apportioned to the Water Fund, the sum of $11,762,500 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 59. From the monies apportioned to the Sanitation Fund, the sum of $5,214,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 60. From the monies apportioned to the IFP Fund, the sum of $68,045,982 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 61. From the monies apportioned to the Fiber Fund, the sum of $1,251,455 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 62. From the monies apportioned to the Wastewater Fund, the sum of $12,874,000 is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 63. From the monies apportioned to the Contingency Fund, the sum of $ -0- is appropriated for all expenditures lawfully permitted to be made from such Fund.

SECTION 64. This ordinance shall be in full force and effect from and after its passage, execution and publication in the manner required by law.

PASSED BY COUNCIL AND APPROVED BY THE MAYOR THIS 26th DAY OF AUGUST, 2021.

_____
REBECCA L. NOAH CASPER, MAYOR

STATE OF IDAHO)
ss
COUNTY OF BONNEVILLE)

I, Kathy Hampton, City Clerk of the City of Idaho Falls, Idaho do hereby certify: That the above and foregoing is a full, true and correct copy of the Ordinance entitled "THE ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, FOR THE PERIOD COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, APPROPRIATING AND APPORTIONING THE MONIES OF SAID CITY TO AND AMONG THE SEVERAL FUNDS OF SAID CITY AND DESIGNATING THE PURPOSE FOR WHICH SAID MONIES MAY BE EXPENDED; SPECIFYING THE AMOUNT OF MONEY PAID BY PROPERTY TAX TO BE APPROPRIATED TO SAID FUNDS; PROVIDING WHEN THE ORDINANCE SHALL BECOME EFFECTIVE" and that such ordinance was passed by the City Council and approved by the Mayor on the 26th day of August, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said City.

(Seal)

_____
KATHY HAMPTON, CITY CLERK

Memorandum

File #: 21-223 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Wednesday, August 18, 2021
DEPARTMENT: Municipal Services

Subject

Purchase 50’ Digger Derrick for Idaho Falls Power

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Accept and approve the quote received from Altec Industries, Inc. accessing the General Services Administration (GSA) contract #GS-30F-026GA for a total of $317,249.00 or take other action deemed appropriate.

Description, Background Information & Purpose

This purchase will replace unit #3029, a 2011 Digger Derrick that is approaching its useful life and scheduled for replacement.

Alignment with City & Department Planning Objectives

☐ ☐ ☐ ☐ ☐ ☐ ☐ ☒

The purchase of the digger derrick supports the reliable public infrastructure and transportation community-oriented result by acquiring or replacing equipment required in the field.

Interdepartmental Coordination

Idaho Falls Power has requested the advanced purchase from centralized purchasing to mitigate build date delays occurring in the heavy equipment industry.

Fiscal Impact

Funds for the digger derrick are budgeted within the 2021/22 Idaho Falls Power Municipal Equipment Replacement Fund (MERF).

Legal Review

Legal concurs the action desired is within State Statute.

Altec Industries, Inc.

Opportunity Number: 1637959
Quotation Number: 899644
GSA Contract #: GS-30F-026GA

GSA Piggyback
Quoted for: City of Idaho Falls

Technical Sales Rep: Elizabeth Martin
Altec Local Account Manager: Mike Mattson

REFERENCE ALTEC MODEL

DH50	**50' Digger Derrick**	**$ 228,589**

Per GSA Specifications in GSA Catalog plus Options below

(A.) GSA OPTIONS ON CONTRACT *(Unit)*

1			
2			

(A1.) GSA OPTIONS ON CONTRACT *(General)*

1	LED	LED COMPARTMENT LIGHTS in Body Compartments (Strip Style) (Per Compartment)	$1,048
2	CH	Cone Holder, Fold Over Post Style	$279
3	DP	Plastic Outrigger Pads with Rope Handle and Pad Holder (Pair)	$1,278
4	BK	5 gallon water cask with bracket	$208
5	UA18	18" Diameter Dirt Auger Full Flight	$1,288
6	LR	Ladder Rack	$681
7	VRI	120 Volt GFCI Receptacle, Includes Weather-Resistant Enclosure	$246
8	PSWI2	PURE SINE WAVE INVERTER.2400 Watts Continuous. GFCI Outlet At Rear.	$2,917
9	MHC	Hydraulic Capstan	$4,897
10			

GSA OPTIONS TOTAL: $241,431
GSA Piggyback Surcharge: $1,000

(B.) OPEN MARKET ITEMS

1	**UNIT**	Pacificorp Boom Tip Assembly, Custom Yellow Paint, Snap on Cover, Custom Turntable Winch Rope	$10,130
2	**UNIT & HYDRAULIC ACC**	Pole Puller, Pole Tamper Hydraulic Hose Reel, Custom Winch Rope, Custom Long Tool Storage	$9,764
3	**BODY**	Altec Custom Body with washer rack & custom fold down gate	$23,890
4	**BODY & CHASSIS ACC**	Custom Wire Reel Bracket, Custom Access Step, Swivel Pintle Hitch	$5,782
5	**ELECTRICAL**	Extension Cord, Custom Cargo Lights, Strobes & Spotlights, 2000 Watt inverter ILO 2400 Watt	$6,913
6	**CHASSIS**	Altec Supplied Freightliner M2-106 6X4	$18,339
7	**DELIVERY**	Delivery to Customer	Included

OPEN MARKET ITEMS TOTAL: $74,818

TOTAL FOR UNIT/BODY/CHASSIS: $317,249

(C.) OPTIONAL ITEMS (items are not included in total above - ADD as required)

1			
2			
3			
4			
5			

****Pricing valid for 45 days****

NOTES

PAINT COLOR: White to match chassis, unless otherwise specified by solicitation.
WARRANTY: Standard Altec Warranty - One (1) year parts warranty One (1) year labor warranty Ninety (90) days warranty for travel charges (Mobile Service) Limited Lifetime Structural Warranty (May vary based on product quoted). Parts only warranty on mounted equipment for overseas customers. Chassis to include standard warranty, per the manufacturer. Chassis OEM to provide warranty support directly to customer. Extended warranty coverages available upon request.
TO ORDER: To order, please contact your Altec Sales Representative at fedgovtsales@altec.com or fax order to 205-278-5800
CHASSIS: Per Altec Commercial Standard
FET TAX: If chassis over 33K lbs. GVWR, 12 % FET is applicable.
DELIVERY: No later than **xxx** days ARO, unless Expedited Delivery options have been discussed with your Altec Account Manager. FOB Customer Location, unless otherwise stated in Quote.
TERMS: Net 30 days
STOCK UNIT OPTIONS: Stock unit options are subject to prior sale. If interested, please notify your Altec Account Manager within 7-business days of this quote to secure.
BEST VALUE: Altec boasts the following "Best Value" features: Altec ISO Grip Controls on Insulated Aerials for Extra Protection, Limited Lifetime Warranty on Structural Components for Aerials and Diggers, Largest Service Network in Industry (Domestic and Overseas), Altec SENTRY® Safety Certification CBT, Dedicated Government Account Manager(s), On-Site Operator Orientation with every Awarded Contract.
TRADE-IN: Equiptment trades must be received in operational condition (as initial inspection) and DOT compliant at the time of pick-up. Failure to comply with these requirements, may result in customer bill-back repairs.
FISCAL YEAR BUDGET ADJUSTMENT: Government pricing is subject to ocassional Economic Pricing Adjustment (EPA) to account model year and material cost changes. If this award occurs after the adjustment have been made, an estimated increase has been provided for your budgetary purposes.

August 3, 2021
Our 92nd Year

Ship To:
CITY OF IDAHO FALLS
2530 HEMMERT
IDAHO FALLS, ID 83401
US

Attn:
Phone:
Email:

Bill To:
CITY OF IDAHO FALLS
ATTN CONTROLLER OFFICE
PO BOX 50220
IDAHO FALLS, ID 83405-0000
United States

Altec Quotation Number: 899644 - 1
Account Manager: Mike Mattson
Technical Sales Rep: Elizabeth Martin

Item	Description	Qty	Price
	Unit		
1.	ALTEC Model DH50H Hydraulic Derrick, built in accordance with Altec standard specifications and to include the following features:	1	

A. Maximum Sheave Height: 50.6 ft
B. Maximum Horizontal Reach: 41.0 ft
C. Maximum Digging Radius: 29.0 ft
D. Articulation: From 80 degrees above horizontal to 20 degrees below horizontal
E. Winch: 15,000 pound bare drum capacity turntable winch with 8.625 diameter drum to comply with ANSI 10.31 Section 4.10.4 for synthetic rope or 15,000 pound bare drum capacity boom tip winch. High torque hydraulic motor drives a self-locking worm gear winch. Counterbalance valves on motor provide reliable load holding
F. Insulated: 46 kV and below
G. Hydraulic Overload Protection System: activates when unit is exposed to overload condition. System prevents actuation of all functions that could add to the overload condition including: -Boom Lower -Intermediate Boom Extend -Third Stage Boom Extend -Winch Raise -Auger Dig System automatically resets when overload condition is relieved.
H. Hydraulic Side Load Protection: relieves overload conditions by allowing rotation system to back drive.
I. System pressure gauges mounted on main control stations.
J. Passive zone rating system with visual light indicators to show instability of unit (only when mounted on single axle chassis)
K. Transferable Boom Flares include adjustable alignment guides.
L. Pole Guides: proportionally controlled hydraulic cylinders drive open/close and tilt functions and include double pilot operated check valves to support poles in both tilt directions. Also includes two function pole guide interlock preventing any collisions between the pole guide and upper boom when the transferable flares are attached to the intermediate boom.
M. Fiberglass Boom Tip with provisions for platform attachment.
N. Two-part load line attachment point on intermediate boom.
O. Full capacity fiberglass upper boom is round and is fabricated using a Centrifically

Item	Description	Qty	Price
	Cast process that provides a smooth surface finish inside and out that is easy to clean and is highly resistant to damage.		
	P. Proportional Fully-Hydraulic Control System: The pilot operated hydraulic system provides easy to operate controls with superior metering. Hydraulic control valves for Rotation, Boom Elevation, Boom Extension, Digger and Winch are fully hydraulic and controlled by a proportional pilot system which provides full metering and feathering characteristics.		
	R. Hydraulic Dump Valve installed in pedestal: Provides extra protection by diverting hydraulic flow away from the main control valve when unit is idle. Dump valve solenoid is electronically activated when a function is operated.		
	S. Boom Storage Protection System: switch on main boom activates hydraulic overload protection system to prevent operator from inadvertently placing excessive down force on boom stow bracket.		
	T. Continuous rotation including planetary drive rotation gearbox. With booms horizontal and fully extended, unit is able to rotate a 500 lbs load on winch line at boom tip up a 5 degree slope.		
	U. Manual Override of Hydraulic Functions at main control valve.		
	V. Outrigger/Boom Interlock System: Prevents boom from being unstowed until outriggers have been at least partially deployed.		
	W. Outrigger/Unit Selector Control: Located near the outrigger controls, allows operator to divert hydraulic oil from machine circuit for outrigger operation. This reduces the potential for inadvertent outrigger movement during machine operation if outrigger controls are bumped.		
	X. Outrigger Control Valves, located at tailshelf		
	Y. Outrigger Motion Alarm: Provides audible alarm when any of the outriggers are in motion.		
	Z. Back-up Alarm, installed		
	AA. Tool outlets at tailshelf, tool control valve is integral to the outrigger control valve on the vehicle curbside.		
	AB. Two (2) Operator and Maintenance/Parts Manuals containing instructional markings indicating hazards inherent in the operation of an aerial device		
	AC. Painted white with Altec Powder Coat Paint Process which provides a finish-painted surface that is highly resistant to chipping, scratching, abrasion and corrosion. Paint is electro-statically applied to the inside as well as outside of all fabricated parts then high temperature cured prior to assembly ensuring maximum coverage and protection.		
	AD. Unit meets or exceeds ANSI 10.31-2006. Unit serial number placard clearly states compliance.		
	AE. Unit is designed and manufactured in facilities that are certified to meet ISO 9001 requirements.		
2.	Pilot Control System	1	
3.	Rear Mount Over Rear Axle for DH	1	
4.	31 - Foot throttle. Included when Altec Opti-View Control Seat is selected.	1	
5.	No hard wired upper controls and NO TOOL CIRCUIT at boom tip	1	
6.	8 - Turntable Winch	1	
7.	11 - Normal winch speed (15,000 lbs)	1	
8.	94 - Digger, Two-Speed Mechanical Shift, 12,000 ft-lbs, includes all of the components necessary to operate digger, installed	1	

Item	Description	Qty	Price
9.	2.63 in Hex Output Shaft With 2.63 in Hex Extension Shaft	1	
10.	88 - Digger - right-hand storage, viewing from boom tip - streetside for rear and corner mount, curbside for behind cab mount - normal. Includes Auger Overstow Protection System	1	
11.	175 - ANSI use criteria, Digger Derrick use only (no Personnel Handling)	1	
12.	Standard Pole Guides for 18.00 in Dia Pole Maximum	1	
13.	No Derrick Tong Protectors	1	
14.	Single handle controller, full view riding seat, installed on curbside of turntable, includes one T-handle, 3-function controller and foot throttle.	1	
15.	Hydraulic Side Load Protection: relieves overload conditions by allowing rotation system to back drive.	1	
16.	134 - Altec RotaFloatTM System. Activating this switch while digging frees the booms to rotate, thus eliminating one of the many functions needed to install screw anchors. Includes alarm and visual indicator	1	
17.	No Zone Rating System	1	
18.	Manual Hydraulic Outrigger Controls	1	
19.	451 - Outriggers, A-Frame, Folding Shoe, 153" Max Spread, approx. 1325 lbs installed	1	
20.	451 - Outriggers, A-Frame, Folding Shoe, 153" Max Spread, approx. 1325 lbs installed	1	
21.	Custom unit color (specify color code).	1	
	Chrome Yellow, FLNA 1565 Yellow		
22.	Custom Above Rotation Color	1	
	Chrome Yellow, FLNA 1565 Yellow		
23.	Custom Pedestal/Tower Color	1	
	Chrome Yellow, FLNA 1565 Yellow		
24.	Custom Inner Outrigger Leg Color	1	
	Chrome Yellow, FLNA 1565 Yellow		
25.	Additional Unit Option	1	
	Target travel height of 12'6"		
26.	Additional Unit Option	1	
	Pacificorp Boom Tip Phase Lifter Assembly: - Removable Pole Claw - Proportional 10 ft Phase Arm, 4" x 6" Rectangular		

Item	Description	Qty	Price
	- Four (4) wire holders - Pivot Attachment to fit rectangular jib, Base swivels 360 degrees in 45 deg. increments. - Two (2) Load Charts for hot arm assembly, one (1) installed at control station on boom, and one (1) installed rear of truck curbside, aluminum and riveted.		
27.	Additional Unit Option	1	
	Snap on Cover for control panel.		
	Unit & Hydraulic Acc.		
28.	Carbide Teeth Auger 18 Inch DIA With 2-5/8 In ch Hex X 104 Inch L (Painted Black)	1	
29.	Winch Rope Options Custom Opiton 1	1	
	Tuntable Winch Rope, 130 ft of 1" diameter Sampson Stable Braid with an eye splice in both ends.		
30.	Rigging Custom Opiton 1	1	
	include: a. Two Part line attachment including one (1) shackle, pin and klik pin. b. Combination downhaul weight and swivel hook c. Spool with protective sheath		
31.	DH Series Derrick Subbase (Rigid)	1	
32.	Subbase Storage With Drop Down Door (Paddle Latch) At Rear Notched for Tool Storage, 8 Inch High	1	
	notch to be on CS of storage		
33.	60 Gallon Reservoir, Standard, No Sight Gauge	1	
	installed in SS front corner of bed area		
34.	HVI-22 Hydraulic Oil (Standard)	75	
35.	Standard Pump for PTO	1	
36.	Hot Shift PTO (for Automatic Transmission)	1	
37.	Muncie PTO	1	
38.	Standard Altec PTO/Machine Functionality	1	
39.	Braden PCD24B Hydraulic Capstan, 30 GPM, 6000 LBS	1	
	installed curbside in rear tailshelf with control at rear near curbside. Manual throttle control and an emergency dump valve installed for accessibility by operator when working capstan.		
40.	Cathead General Purpose Capstan Head (Ductile Iron)	1	
	7" Diameter Steel Capstan Head, Braden #51551		

Item	Description	Qty	Price
41.	Capstan Head Storage	1	
	Storage located on side of pedestal		
42.	Collapsible Reel (CR Reel) (Utility Tool And Body Co. #176-A-78)	1	
	front of pedestal		
43.	Altec recommends any connection made to the tool circuit be done with Non-Conductive hose. If ordering a Hose reel, Altec recommends ordering a hose reel with Non-Conductive hose. The lower tool circuit hoses may be, or become, conductive. Death or serious injury could occur if the unit becomes energized while lower tool circuit is in use.	1	
44.	Install Tool Circuit For Hose Reel Below Rotation (Male Pressure, Female Return)	1	
45.	50 Ft Conductive Hose Kit, Black, Includes Quick Disconnects And Dust Caps (Male Pressure, Female Return)	1	
46.	Hydraulic Pole Puller Assembly Custom Option 1	1	
	Pole Puller with base and chain and mounting bracket, Greenlee Textron HP-2 or approved equal, with dust caps, installed front curbside outrigger		
47.	Hydraulic Hose Reel, Spring Loaded, Hannay N616 Series, 50 Ft Hose Capacity (Standard) (Cannot Be Mounted Horizontally)	1	
	mounted center of tailshelf		
48.	Unit Installation Components.	1	
49.	Additional Unit/Hydraulic Accessory	1	
	Pole Tamper, 7 ft handle with whip hose, with HTMA couplers attached.		
50.	Additional Unit/Hydraulic Accessory	1	
	Auxiliary Tool Power, include:		
	- Auxiliary tool circuit valve to be located with outrigger valves near curbside, one direction to be indented		
51.	Additional Unit/Hydraulic Accessory	1	
	Long Tool Storage in Rear Pedestal		
52.	Additional Unit/Hydraulic Accessory	1	
	Outrigger Controls to be electric over hydraulic		
	Body		
53.	Altec Body	1	
54.	Steel Body	1	

Item	Description	Qty	Price
55.	Body Is To Be Built In Accordance With The Following Altec Standard Specifications: **A.** Basic Body Fabricated From A40 Grade 100% Zinc Alloy Coated Steel. **B.** All Doors Are Full, Double Paneled, Self-Sealed With Built-In Drainage For Maximum Weather-Tightness. Stainless Steel Hinge Rods Extend Full Length Of Door. **C.** Heavy-Gauge Welded Steel Frame Construction. **D.** Integrated Door Header Drip Rail At Top For Maximum Weather Protection. **E.** Fender Panels Are Either Roll Formed Or Have Neoprene Fenderettes Mechanically Fastened. **F.** Steel Treated For Improved Primer Bond And Rust Resistance. **G.** Automotive Type Non-Porous Door Seals Fastened To The Door Facing. **H.** B-Line Channel Installed In Compartments	1	
56.	Smooth Galvanneal Steel Floor	1	
57.	Platform Line Body	1	
58.	Finish Paint Body Custom Color (Provide Color And Code) Chrome Yellow, FLNA 1565 Yellow	1	
59.	Undercoat Body	1	
60.	Approximate Body Length (Engineering to Determine Final Length) 192"	1	
61.	96'' Body Width	1	
62.	46'' Body Compartment Height	1	
63.	18'' Body Compartment Depth	1	
64.	Custom Body Cargo Retaining Option 8"H Fold Down Fence, curbside along edge of bed from steps to rear of truck, fence shall also have "L" along left side of step access - Transverse Rail Section at curbside access steps to be removable to allow adjacent rail to fold.	1	
65.	Gripstrut On Curbside Compartment Tops	1	
66.	Gripstrut On Streetside Compartment Tops	1	
67.	Adhesive Strip Lighting (LED) Around Top And Sides Of Compartment Door Facings	7	
68.	Stainless Steel Rotary Paddle Latches With Keyed Locks A minimum of three (3) keys to be provided	7	
69.	All Locks Keyed Alike Including Accessories (Preferred Option)	1	
70.	Standard Master Body Locking System	7	
71.	Gas Prop Rigid Door Holders On All Vertical Doors	1	

Item	Description	Qty	Price
72.	Two Chock Holders On Each Side of Body With Retaining Lip In Fender Panel	1	
73.	Custom Body Hotstick Shelf Option	1	
	Streetside, 1st Horizontal to end of body, to be 9' L		
74.	Custom Hotstick Door	1	
	drop down		
75.	1st Vertical (SS) - Locking Swivel Hooks On An Adjustable Rail - Left Wall	2	
76.	1st Vertical (SS) - Locking Swivel Hooks On An Adjustable Rail - Rear Wall	2	
77.	1st Vertical (SS) - Locking Swivel Hooks On An Adjustable Rail - Right Wall	2	
78.	2nd Vertical (SS) - Adjustable Shelf With Removable Dividers On 4" Centers	3	
79.	3rd Vertical (SS) - Adjustable Shelf With Removable Dividers On 4" Centers	3	
80.	1st Horizontal (SS) - Custom Miscellaneous Body Option	1	
	Adjustable Shelf with Removable Dividers no more than 6" separation between dividers		
81.	2nd Horizontal (SS) - Custom Miscellaneous Body Option	1	
	Adjustable Shelf with Removable Dividers no more than 6" separation between dividers		
82.	Rear Vertical (SS) - Locking Swivel Hooks On An Adjustable Rail - Left Wall	2	
83.	Rear Vertical (SS) - Locking Swivel Hooks On An Adjustable Rail - Rear Wall	2	
84.	Rear Vertical (SS) - Locking Swivel Hooks On An Adjustable Rail - Right Wall	2	
85.	Rear Vertical (SS) - Inverter Storage Inside Of Body Compartment With Guard And Provisions For Remote GFCI Receptacle (Mounted On Top Shelf Unless Otherwise Specified)	1	
86.	1st Vertical (CS) - Custom Miscellaneous Body Option	1	
	48"W - Two Door Entry, adjustable hooks installed		
87.	2nd Vertical (CS) - Treadplate Access Steps w/ Two (2) Sloped Grab Handles, Chain Storage (Keyed Lock)	1	
88.	D-Ring Recessed In Body Floor 360 Degree Rotation	8	
	inside cargo area, spread evenly		
89.	24" L Steel Tailshelf, Width To Match Flatbed	1	
90.	Steel Storage Box Built Into Curbside Of Tailshelf, With Drop Down Door And Keyed Latch. If Cross Storage Is Also Required, One Door Will Be Used To Access Both	1	
	stop at subbase		
91.	Smooth Galvanneal Steel Tailshelf	1	

Item	Description	Qty	Price
92.	92" Flat Steel Ladder Rack, Back Stop, Roller At Rear, Retaining Brckts, Strap. 21" Clear Int. Width. Typ Mounted Flush At Rear, Overhung Toward Cargo Area (For 16' Extension Steel Ladder)	2	
	Two (2) ladder racks added to s/s compartment tops stacked on each other and flush to rear of body		
93.	Aluminum E-Track (B-Track) Installed On Curbside Interior Cargo Wall, Mounted As High As Possible	1	
94.	Aluminum E-Track (B-Track) Installed On Streetside Interior Cargo Wall, Mounted As High As Possible	1	
95.	Swiveling J-Hook, For Use With Aluminum E-Track (B-Track) System	1	
	Twelve (12) hooks on E-track		
96.	Additional Body Option	1	
	8"H expanded metal basket, installed on top of 1st streetside and curbside verticals, this rack to fastened bins with bolts for easy removal and to allow access to hydraulic tank below. A lifting eye should be placed on each corner of rack.		
97.	Additional Body Option	1	
	Washer Rack, installed curbside rear portion of body behind rear outrigger Dimensions (Approx.) 21" W x 12" H, recessed 6" into body. Six (6) each 3/8" diameter rods x 10" H shall be installed vertically and spaced evenly in allowable space.		
	Body and Chassis Accessories		
98.	Set of Safety Chain D-Rings	1	
99.	Swivel Style Pintle Hitch (30 000 LB MGTW with 6 000 LB MVL), 6-Bolt Mount, Altec Preferred (T-100 Style)	1	
100.	Cable Step Installed at Rear, Single Step	2	
101.	Install Interim (Toe) Step(s) at Rear As Needed	2	
102.	Rigid Step, Mounted Beneath Side Access Steps (Installed to Extend Approx. 2 Outward)	1	
103.	Riding Seat Access Option 1	1	
	Long step for riding seat access on c/s of bed area		
104.	Plastic Outrigger Pad 24 x 24 x 1 with Handle	4	
	DICA #2424		
105.	Outrigger Pad Holder, 25 L x 25 W x 3 H Fits 24.5 x 24.5 x 2 and Smaller Pads Bolt-On Bottom, Washout Holes with 3/4 Inch Lip Retainer, Steel	4	

Item	Description	Qty	Price
	-Two (2) each side under first verticals -Two (2) at rear, under each side of tailshelf		
106.	Wheel Chocks Rubber with Metal Hairpin Handle 9.75 L x 7.75 W x 5 H (Pair) (Altec Preferred)	2	
107.	Mud Flaps without Altec Logo (Pair)	1	
108.	U-Shaped Grab Handle	2	
	installed rear for three point access, both sides		
109.	Fold Over, Post Style Cone Holder (Holds up to four 15 x15 large cones)	1	
	mounted on SS front outrigger		
110.	Water Cask, 3 Gallon (Plastic)	1	
111.	Water Cask Bracket for 3 Or 5 Gallon Water Casks (Wire Type)	1	
	installed on top of tailshelf, curbside on top of chock holder		
112.	Wire Reel Storage Bracket Option 1	1	
	Reel Bracket to accommodate two (2) 4" X 12" reels, installed streetside tailshelf		
113.	Triangular Reflector Kit (Contains 3 Reflectors), Shipped Per DEPS 042	1	
114.	Slope Indicator Assembly for Machine with Outrigger	1	
115.	Vinyl Manual Pouch for Storage of All Operator and Parts Manuals	1	
	Electrical Accessories		
116.	Compartment Lights Wired To Dash Mounted Master Switch	1	
117.	Strobe Light Option	1	
	-Two (2) Yellow LED strobes visible from front and rear and protected from boom operations. -Four (4) LED Strobe lights installed with front and rear turn signals.		
118.	Spot/Flood Light (LED) Option	1	
	Two (2) radio remote controlled spotlights StarBeam Model SB-101 with CL304 push button hard wired control. - Lights to be installed on front of cross box		
119.	Remote Spot/Flood Lights (LED) Option	1	
	Two (2) LED KH Industries StarBeam spotlights model SB2B-1L048-D, Ref DJ 037-69542097 - mounted on window guard, behind cab, one on each side		
120.	Dual Tone Backup Alarm With Outrigger Motion Alarm	1	

Item	Description	Qty	Price
121.	Trailer Receptacle, 7-Way (Blade Type) Installed At Rear	1	
122.	Altec Modular Panel System (AMPS) - Includes Mounting Panel And Accessory Switches	1	
123.	Inverter, 2000 Watt, Pure Sine Wave, 120 VAC (Sensata #MS2012G)	1	
	installed in SS rear compartment with outlet		
124.	Inverter Wired Battery Hot To Switch Mounted In Chassis Cab	1	
125.	Electrical Receptacle, 120 Volt, GFCI, Includes Weather-Resistant Enclosure	1	
	located in CS access on rear of front vertical		
126.	Pre-Wire Power Distribution Module 10 is a Compact Self-Contained Electronic System that Provides a Standardized Interface with the Chassis Electrical System	1	
127.	Battery Protection Device (Charge Guard), Installed To Turn Off Accessory Loads To Protect The Chassis Battery	1	
	for inverter and accessories so that chassis battery does not run down.		
128.	Additional Electrical Accessory	1	
	Reel Type Extension Cord, 100 ft, 12/3 with ground plug, installed behind pedestal next to hose reel. Hannay Reels #NSCR 716-23-24-15, 1/2 GSR 1419486 or approved equal.		
129.	Additional Electrical Accessory	1	
	Electrical Relays and circuit breakers that operate derrick not to be located near battery box.		
130.	Additional Electrical Accessory	1	
	Three (3) cargo lights, Vision X XIL-UF32: -One(1) located on pedestal to light up tailshelf -One(1) located on rear window guard to light up cargo area, switch in cab -One(1) recessed in light channel on tailshelf for back up light, switched in cab		
131.	Additional Electrical Accessory	1	
	Six (6) flashing Whelen Vertex amber LED strobes: -Two(2) in front bumper towards corners -Two(2) at rear in tailshelf, 1 each side -Two(2) on the side of the body about mid-way back, one CS & one SS All to be Switched in cab		
132.	Foot Throttle Assembly	1	
	Finishing Details		
133.	Front and Rear Frame Mounted Components and Under Body Mounted Components Will Be Painted Black DEPS 005 DEPS 095 (Includes Non OEM Front Bumpers and Cabguards)	1	

Item	Description	Qty	Price
134.	Finish Paint Body Accessories Custom Color (Specify Color Code)	1	
	Chrome Yellow, FLNA 1565 Yellow		
135.	Apply Non-Skid Coating (Black) to All Walking Surfaces DEPS 057	1	
136.	Cargo Coating Option 1	1	
	Black bedliner on front of body for protection from road debris		
137.	Safety and Instructional Decals English	1	
138.	Vehicle Height Placard Installed In Cab DEPS 002	1	
139.	HVI-22 Hydraulic Oil Placard	1	
140.	Dielectric Test Unit According to ANSI Requirements	1	
141.	Stability Test Unit According to ANSI Requirements	1	
142.	Focus Factory Build	1	
143.	Delivery Of Completed Unit	1	
144.	Inbound Freight	1	
145.	As Built Electrical and Hydraulic Schematics to be Included In the Manual Pouch (Deps 024)	1	
146.	Completed Test Forms To Be Included In The Manual Pouch: -Stability Test Form -Dielectric Test Form (For Insulated Units)	1	
	Chassis		
147.	Altec Supplied Chassis	1	
148.	Chassis	1	
149.	2023 Model Year	1	
150.	Freightliner M2-106	1	
151.	6x4 Tandem Axle	1	
152.	145 Clear CA (Round To Next Whole Number)	1	
153.	Regular Cab	1	
154.	Chassis Cab	1	
155.	Dual Rear Wheel	1	
156.	Set Back Axle	1	
157.	Chassis Color - Yellow	1	

Item	Description	Qty	Price
	Chrome Yellow, Dupont 218 (FLNA 1565)		
158.	Cummins L9	1	
159.	Diesel	1	
160.	330 HP Engine Rating	1	
161.	Allison 3500 RDS Automatic Transmission (Left and Right Side PTO Openings Only)	1	
162.	GVWR 56,000 LBS	1	
163.	16,000 LBS Front GAWR	1	
164.	Spring Suspension	1	
165.	40,000 LBS Rear GAWR	1	
166.	315/80R22.5 Front Tire	1	
167.	275/80R22.5 Front Tire	1	
168.	Air Brakes	1	
169.	Park Brake In Rear Wheels	1	
170.	Other Exhaust	1	
	horizontal		
171.	Freightliner - Clear Area Around Allison PTO Openings (362-824) and (363-011)	1	
172.	Freightliner - Electric Brake Controller Wiring With Combined Stop/Turn Signal Heavy Duty Tail Light Wiring At EOF (296-027)	1	
173.	Freightliner - Radiator (1100 Square Inch) for ISL/L9 or DD8.2 (DS) (266-013)	1	
174.	Freightliner - Rear Cab Crossmember Flush With Back Of Cab (561-010)	1	
175.	Freightliner PTO Throttle Wiring for Automatic Transmission with Pre-Wire (163-001), (148-074), (87L-003)	1	
176.	Freightliner Transmission Dipstick Tube Enters Curbside of Transmission (346-013)	1	
177.	Freightliner/Allison Body Builder Connection with Pre-Wire (34C-002)	1	
178.	Freightliner - Pre-Wire Chassis with Cab Backwall Pass-Thru (33U-001)	1	
179.	No Idle Engine Shut-Down Required	1	
180.	50-State Emissions	1	
181.	Clean Idle Certification	1	
182.	204-215 Freightliner 50 Gallon Fuel Tank (Left Hand Under Cab)	1	

Item	Description	Qty	Price
183.	23U-001, 43X-002 Freightliner 6 Gallon DEF Tank (Under Cab Left Hand)	1	
184.	Chassis Without Front Frame Extensions	1	
185.	Battery Under Cab Left Hand	1	
186.	Air Horn Under Cab	1	
187.	AM/FM Radio	1	
188.	Bluetooth	1	
189.	Radio and Connectivity Option	1	
	AUX audio input		
190.	12V DC Power Outlet	1	
191.	Air Conditioning	1	
192.	Cruise Control	1	
193.	Power Door Locks	1	
194.	Power Windows	1	
195.	Tilt Steering Wheel	1	
196.	Other Interior Cab Options	1	
	-Cup Holders		
197.	Block Heater	1	
198.	Glad Hands, Hoses And Connections (Supplied By Chassis OEM)	1	
199.	Towing Package	1	
200.	Trailer Air Brake Package	1	
201.	Trailer Brake Controller (Factory Installed)	1	
202.	Air Ride Drivers Seat	1	
203.	Air Ride Passenger Seat	1	
204.	Additional Chassis Option	1	
	7 way pin style trailer plug for trailer with ABS		
205.	Additional Chassis Option	1	
	Battery disconnect in cab		
206.	Additional Chassis Option	1	
	Front tow hooks		

Item	Description	Qty	Price
	Additional Pricing		
207.	Standard Altec Warranty: One (1) year parts warranty, one (1) year labor warranty, ninety (90) days warranty for travel charges, limited lifetime structural warranty	1	
208.	Federal Excise Tax Item: If provided, Quote subtotal is an Estimate only. Final determined at invoicing.	1	

Altec Industries, Inc.

BY _____

Elizabeth Martin

Notes:

1 Altec takes pride in offering solutions that provide a safer work environment for our customers. In an effort to focus on safety, we would encourage you to consider the following items:

Outrigger pads (When Applicable)
Fall Protection System
Fire extinguisher/DOT kit
Platform Liner (When Applicable)
Altec Sentry Training
Wheel Chocks

The aforementioned equipment can be offered in our new equipment quotations. If you find that any of these items have not been listed as priced options with an item number in the body of your quotation and are required by your company, we would encourage you to contact your Altec Account Manager and have an updated quote version sent to you. These options must be listed with an item number in the quotation for them to be supplied by Altec.

2 The final fully loaded weight of the truck and structural ratings of the hitch assembly may reduce the towing capacity and the vertical load capacity of the finished truck. These capacities may not match the ratings of the chassis or hitch.

3 Altec Standard Warranty:

One (1) year parts warranty.

One (1) year labor warranty.

Ninety (90) days warranty for travel charges.

Warranty on structural integrity of the following major components is to be warranted for so long as the initial purchaser owns the product: Booms, boom articulation links, hydraulic cylinder structures, outrigger weldments, pedestals, subbases and turntables.

Altec is to supply a self-directed, computer based training (CBT) program. This program will provide basic instruction in the safe operation of this aerial device. This program will also include and explain ANSI and OSHA requirements related to the proper use and operation of this unit.

Altec offers its standard limited warranty with the Altec supplied components which make up the Altec Unit and its installation, but expressly disclaims any and all warranties, liabilities, and responsibilities, including any implied warranties of fitness for a particular purpose and merchantability, for any customer supplied parts

Altec designs and manufactures to applicable Federal Motor Vehicle Safety and DOT standards

4 F.O.B. - Customer Site

5 Altec Extended Warranty Option:

An Altec Extended Warranty is an extension of Altec's Limited Warranty and protects you from the repair cost associated with defects of materials and workmanship after the standard Limited Warranty expires.

Altec offers many types of coverages and coverage packages. Ask your Altec account manager for details. Quotes are available upon request.

6 Unless otherwise noted, all measurements used in this quote are based on a 40 inch (1016mm) chassis frame height and standard cab height for standard configurations.

7 Changes made to this order may affect whether or not this vehicle is subject to F.E.T. A review will be made at the time of invoicing and any applicable F.E.T. will be added to the invoice amount.

8 Altec values your data privacy. The Altec Family of Companies (including Altec, Inc., and it's subsidiaries) may collect telematics data from the equipment you own. Please review Altec's Equipment Data Privacy Notice on www.altec.com for more information. By purchasing equipment from Altec, you consent to Altec's right to collect and use such data.

9 Price does not reflect any local, state or Federal Excise Taxes (F.E.T). The quote also does not reflect any local title or licensing fees. All appropriate taxes will be added to the final price in accordance with regulations in effect at time of invoicing.

10 Interest charge of 1/2% per month to be added for late payment.

11 Any payment made by a credit card may be subject to a surcharge fee.

12 Delivery: 420 days after receipt of order PROVIDING:
A. Order is received within 14 days from the date of the quote. If initial timeframe expires, please contact your Altec representative for an updated delivery commitment.
B. Customer supplied chassis is received a minimum of sixty (60) days before scheduled delivery.
C. Customer approval drawings are returned by requested date.
D. Customer supplied accessories are received by date necessary for compliance with scheduled delivery.
E. Customer expectations are accurately captured prior to major components being ordered (body, chassis) and line set date. Unexpected additions or changes made after this time or at a customer inspection will delay the delivery of the vehicle.

Altec reserves the right to change suppliers in order to meet customer delivery requirements, unless specifically identified, by the customer, during the quote and or ordering process.

13 Trade-in offer is conditional upon equipment being maintained to DOT (Department of Transportation) operating and safety standards and remaining in compliance of DOT until arrival at an Altec Facility. This will include, but is not limited to engine, tires, lights, brakes, glass, etc. All equipment, i.e., jibs, winches, pintle hooks, trailer connectors, etc., are to remain with unit unless otherwise agreed upon in writing by both parties. ALTEC Industries reserves the right to re-negotiate its trade-in offer if these conditions are not met.

All reasonable and necessary expenses required of ALTEC Industries to execute transportation of the trade-in will be invoiced to the customer for payment if these conditions are not met to maintain DOT standards.

Customer may exercise the option to rescind this agreement in writing within sixty (60) days after receipt of purchase order. After that time ALTEC Industries will expect receipt of trade-in vehicle upon delivery of new equipment as part of the terms of the purchase order unless other arrangements have been made.

14 This quotation is valid until AUG 27, 2021. After this date, please contact Altec Industries, Inc. for a possible extension.

15 After the initial warranty period, Altec Industries, Inc. offers mobile service units, in-shop service and same day parts shipments on most parts from service locations nationwide at an additional competitive labor and parts rate. Call 877-GO-ALTEC for all of your Parts and Service needs.

16 FINANCING AVAILABLE: Please contact Altec Capital at (888) 408-8148 or email finance@altec.com for more information.

17 Please direct all questions to Mike Mattson at (707) 678-0800

Memorandum

File #: 21-224 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Thursday, August 19, 2021
DEPARTMENT: Municipal Services

Subject

RFP 21-086, Comprehensive Annual Financial Audit Services

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Accept and approve a professional services contract with EideBailly for comprehensive annual financial audit services for an estimated total of $97,000.

Description, Background Information & Purpose

The purpose of this request is to hire a qualified firm to provide certified public accounting annual financial auditing services to the City of Idaho Falls for the fiscal year ending September 30, 2021. The city received a total of four proposals that were evaluated based on the proposal criteria. A five-member evaluation team consisting of one City Council member, two department directors (Idaho Falls Power and Public Works), Controller and Treasurer reviewed and scored the proposals based on the criterion identified in the request for proposal.

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

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

Interdepartmental Coordination

Directors from Idaho Falls Power and Public Works participated on the evaluation panel.

Fiscal Impact

Funds for the professional services contract is within the 2021/22 Municipal Services, Finance division budget.

Legal Review

Legal concurs the action desired is within State Statute.

RFP #21-086
Comprehensive Annual Financial Audit Services
Evaluation

	FORMAT					CRITERION 1					CRITERION 2					CRITERION 3					CRITERION 4					CRITERION 5					CRITERION 6				
	PAGE TOTAL, SIZE OF PAGE, TYPE STYLE					COMPANY EXPERIENCE AND QUALIFICATIONS					KEY PERSONNEL AND RESOURCES					PROJECT UNDERSTANDING					PLATFORM USE					EXPORT AND QUERY OF DATA					COST				
	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5
EideBailly	1.9	1.9	1.8	1.84	2	9	9.5	9.5	9.5	10	16	18	18	18	16	7.2	7.2	7.2	6.8	8	27	27	27	27	30	9	9	9	8.8	8	18	16	17	18	20
Moss Adams LLP	1.8	1.9	1.8	1.8	2	9	9	9.5	8.5	10	18	16	19	18	20	7.2	7.6	7.6	6.96	8	27	27	28.5	25.2	30	9	9	9.5	8	8	8	12	13	16.4	12
Harris	1.2	1.6	1.8	1.6	1.6	5	7.5	7.5	8.5	6	8	12	15	15	8	4.8	4.8	5.6	6.56	6.4	18	18	21	23.4	18	6.5	6	9	8	6	16	16	18	16.4	16
WIPFLI LLP	1.6	1.8	1.8	1.7	2	8	8	8	9	10	15	12	16	17	16	6.4	5.6	6.4	6.56	8	22.5	25.5	24	24	30	7	8	9	8.5	8	17	18	14	16	20

Totals

	#1	#2	#3	#4	#5	AVG	
EideBailly	88.1	88.6	89.5	89.94	94	90.028	1
Moss Adams LLP	80	82.5	88.9	84.86	90	85.252	2
Harris	59.5	65.9	77.9	79.46	62	68.952	4
WIPFLI LLP	77.5	78.9	79.2	82.76	94	82.472	3

RFP #21-086
Comprehensive Annual Financial Audit Services
Evaluation

RFP #21-086
Comprehensive Annual Financial Audit Services
Evaluation

August 5, 2021

Proposal for Comprehensive Annual Financial Audit Services | Request for Proposals (RFP) #21-086

CITY OF IDAHO FALLS

Submitted By:

Eide Bailly LLP
Jodi L. Daugherty, CPA
Partner-in-Charge of Government

877 W. Main Street, Suite 800
Boise, ID 83702

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EideBailly®

What inspires you, inspires us.

eidebailly.com

Introductory Letter

WE WANT TO WORK WITH YOU

Thank you for giving Eide Bailly the opportunity to propose on financial audit services for City of Idaho Falls ("the City"). We have served the government industry for more than 70 years and work with more than 1,200 government clients throughout the nation.

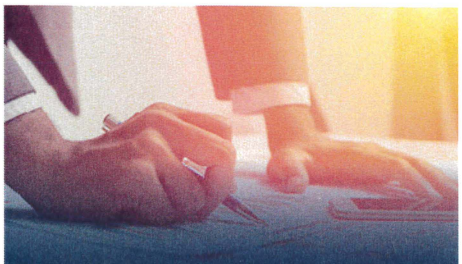
Through serving these clients, our professionals have gained focused expertise regarding government organizations and will provide you with insightful advice that aids in managing the finances of the City. We understand your specific challenges, needs and goals and have fine-tuned our process to create a more effective and efficient engagement.

We are confident the City will benefit from the experience we provide and believe we are the best candidate for this engagement for the following reasons:

Extensive Government Industry Experience. Business is about more than numbers, and we pride ourselves on being active in the industries we serve. We stay abreast of current issues impacting the government industry and grow our knowledge by attending workshops and trainings. During your engagement, we will work closely with your management team to identify issues and provide responsive solutions tailored to your government.

Depth of Resources. Our size enables us to be responsive to our clients' needs and unique challenges while also providing the necessary breadth and depth of services required in today's complex and ever-changing business environment. We are excited about the benefits we offer:

- **Unmatched Client Service** – You will be served by professionals with extensive knowledge in the government industry. The City will have access to national resources, including 2,500 professionals with diverse skill sets and experiences across the firm.
- **Proactive Communication** – You can expect your Eide Bailly service team to keep you informed of changes affecting the City. We will build communication protocols into our service delivery to ensure timely communication resulting in prompt wrap up of work.



EXPERIENCE

Our experienced professionals are committed to the industries we serve. We focus on training, and we like to think of ourselves as thought leaders.

PEOPLE

We're a team of collaborators and innovators. Our culture is the heart of our firm, and we're always working together to do things differently and better.

COMMUNICATION

Open, honest, frequent communication ensures that you're not in for any surprises. We'll stay in touch throughout the year so you feel understood, connected and confident.

CORPORATE RESPONSIBILTY

We consider ourselves good corporate citizens—caring for our people, giving back to our communities, and taking care of our environment.

- **Partner Involvement** – You will experience partner and senior staff involvement not only during the audit engagement, but also throughout the year as issues, questions and opportunities arise.
- **Timeliness** – We understand and will comply with the timing requirements and scope of services of your request. We will accomplish this by utilizing an open, collaborative process with you. Your proposed engagement team's experience allows us to address the reporting requirements in a timely fashion.
- **Annual Comprehensive Financial Report (ACFR) Experience** – Our extensive experience ensures that the City's ACFR is prepared at the appropriate level to meet Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting program as well as provide all the information to meet the *Government Auditing Standards*. Professionals assigned to the City have direct experience dealing with ACFR reports.

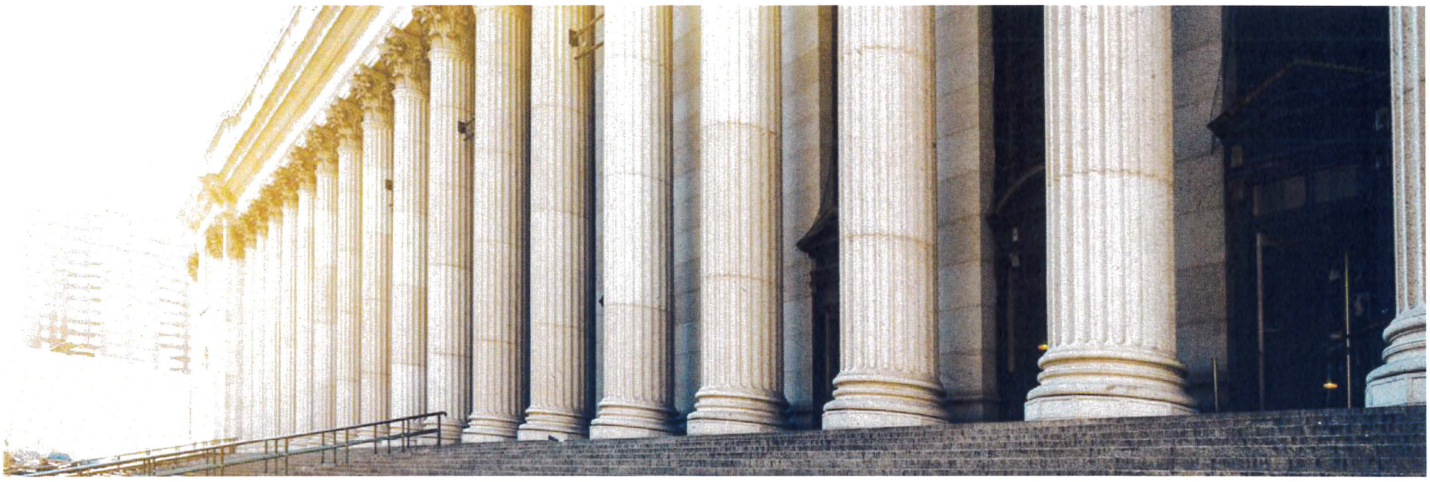
Thought Leadership. We pride ourselves on being leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We are trusted advisors who want to help guide the strategy and operations of your government, and we will make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and how you operate.

We Want to Work with You. We have developed the following proposal with the City of Idaho Falls in mind, and we will provide timely, personalized audit services for you. We will also get to know you and your staff and take the time to understand your specific challenges and opportunities. We pride ourselves on delivering honest and insightful advice beyond what is normally experienced in the public accounting industry. If you're still wondering "Why Eide Bailly," our tagline sums it up—what inspires you, inspires us. Your success is our success.

The following pages highlight our firm's strengths and demonstrate why Eide Bailly merits serious consideration. Know that you will be a highly valued client. Our people would be proud to work with the City of Idaho Falls and build a trusting relationship with your team. Please contact me if you would like to discuss any aspect of this proposal.

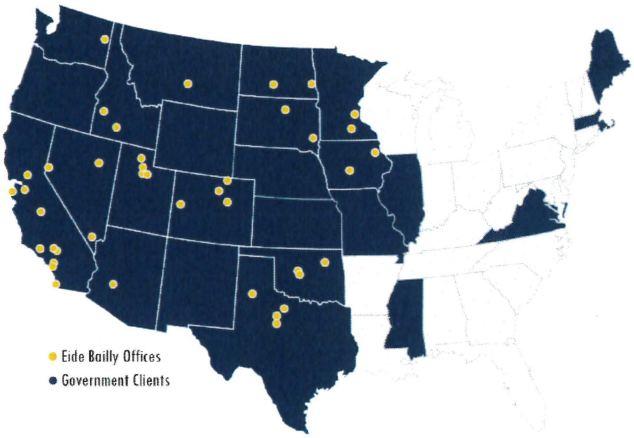
Sincerely,

Jodi L. Daugherty, CPA
Partner-in-Charge of Government
208.424.3512
jdaugherty@eidebailly.com



WE UNDERSTAND GOVERNMENTS

The firm has 275 full-time professionals who participate in our Government Industry Group. These professionals share information, learn from others and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.



The government industry represents one of Eide Bailly's largest niche areas—with more than 1,200 government clients firmwide. We provide audit services for a variety of cities, counties, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies and tribal entities. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice that aids in managing the finances of the City.

These services include, but are not limited to, evaluating internal control structure, assessing control risk and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the government industry and are well positioned in organizations associated with government entities. We are leaders in the Governmental Accounting Standards Advisory Council (GASAC), AICPA State and Local Government Expert Panel and Private Companies Practice Section (PCPS) Technical Committee, local and national boards of the Association of Government Accountants (AGA), including the Financial Management Standards Board, and the review committee for the GFOA Certificate of Achievement for Excellence in Financial Reporting. Due to our leadership positions, the City will have access to information not available from other accounting firms.

Jodi Daugherty is the partner in charge of the government practice at Eide Bailly. She is a member of the AICPA's Government Audit Quality Center Executive Committee (GAQC). This committee is tasked with establishing the general policies of the GAQC and overseeing its activities. As a member of GAQC, Jodi stays current on all the issues surrounding governments and passes this knowledge onto her clients.

Eide Bailly also regularly attends Governmental Accounting Standards Board (GASB) meetings throughout the year, and we communicate the results of those meetings to our clients through our newsletters, e-blasts and webinars. We are also involved with GASB's financial reporting reexamination task force shaping the future of state and local government accounting and reporting and participate in the reexamination of the revenue and expense model and note disclosure projects with GASB.

Thought Leadership

A number of partners at Eide Bailly are nationally recognized state and local government thought leaders who present at dozens of national venues throughout the year. These include: GFOA; National Association of State Auditors, Comptrollers and Treasurers; California Society of CPAs; California Society of Municipal Finance Officers; Oregon Government Finance Officers Association; the California State Association of County Retirement Systems; the California Association of Public Retirement Systems; AGA National Professional Development Conference; National Association of Housing and Redevelopment Officials (NAHRO); Iowa Society of CPAs; Idaho Society of CPAs; Utah Society of CPAs; and Colorado GFOA.

We also provide training for state and local agencies. Some of these agencies include: Controllers' offices of the State of Tennessee, Texas State Auditor, State of Montana, Commonwealth of Massachusetts and the State of Nevada.

Furthermore, **Eric Berman**, Partner, is the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government Generally Accepted Accounting Principles (GAAP), government best practices and government audits for governments, auditors and educators nationwide. Eric will be an additional resource for the City and is available to assist or consult as needed.

Online Publications – The City will also have access to resources on our Eide Bailly Government Industry website. We publish articles related to hot issues within the government accounting arena.

Webinars – We host frequent webinars dedicated to helping you and your organization navigate complex issues. Each webinar covers a different topic to help evaluate the steps necessary to achieve success and remain ahead of the curve. Below are examples of our most recent webinar series.

GASB-87: *LEASES* WORKSHOP (THREE-PART SERIES)

Part 1 | Basics and Lessees | Recorded Webinar
Governments are in the process of gearing up for GASB-87: *Leases*. In this first part of a three-part series, we'll walk through the basics of GASB-87, focusing on lessee accounting in a hands-on manner using two to three real lease scenarios from a lessee perspective. Policy and procedure "pain points" will also be discussed, so you can use what is discussed to review and update your policies and procedures as soon as possible.

Part 2 | Lessors | Recorded Webinar
In this second part of a three-part series, we will walk through the basics of GASB-87 focusing on lessor accounting in a hands-on manner, using two to three real lease scenarios from a lessor perspective. Financial reporting and implementation provisions, as well as regulatory leases and leases that are investments, will also be discussed.

Part 3 | Special Issues, Implementation, GASB-94 & GASB-96 | Recording will be posted soon
In this final part of the series, we will walk through the basics of GASB-87, focusing on special issues and implementation challenges including subleases, sale-leasebacks, lease-leasebacks, related entity leasing and how GASB-94, GASB-96 and an upcoming Omnibus may impact your GASB-87 implementation project. One or two "special issue" leases will be reviewed in detail to show why these leases will need added attention.

Visit our website to sign up for our newsletters, e-blasts and webinars: www.eidebailly.com.

Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Additionally, several Eide Bailly professionals serve on committees that have input into how new standards are written. This enables us to be involved from the beginning and influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization. We will work with the City to create a plan to address new standards one to two years prior to implementation.

For example, since implementation of GASB 87 is such a monumental task, we have created a Subject Matter Expert team. This team meets on a regular basis to discuss ways to support our audit clients and audit teams with implementation and ways to offer consulting help to other governments that are not our audit clients. Our website includes webinars, articles and tools to assist governments across our footprint with implementation.

1.A list of governmental agencies you are currently auditing.

A few of the significant engagements served from the Idaho office, with similarities to the City, include:

Client	Scope of Work
Ada County	ACFR/Single Audit
Boise City	ACFR/Single Audit
Boise School District	FS/Single Audit
Canyon County	ACFR/Single Audit
Capital City Development Corp.	FS
City of Caldwell	FS/Single Audit
City of Gooding	FS/Single Audit
City of McCall	FS/Single Audit
City of Meridian	FS/Single Audit
City of Nampa	ACFR/Single Audit
College of Southern Idaho	FS/Single Audit
College of Western Idaho	FS/Single Audit

Client	Scope of Work
Deschutes County	ACFR/Single Audit
Gooding County	FS
Idaho Housing & Finance	FS/Single Audit
Idaho State Lottery	FS
Idaho State Treasurer's Office	FS
Kootenai County	ACFR/Single Audit
Kuna School District	FS/Single Audit
Lucky Peak Power Plant Project	FS
Nampa School District	FS/Single Audit
PERS of Idaho	ACFR
Valley Regional Transit	FS/Single Audit
West Ada School District	FS/Single Audit

Client references that have similar services performed can be found on **page 16**.

GFOA Certificate of Achievement for Excellence in Financial Reporting

Eide Bailly government professionals are well-positioned in organizations associated with government entities. We are members of the AICPA GAQC, the primary purpose of which is to promote the importance of quality government audits. We have also held leadership roles in the GFOA at both the national and local levels.

Eide Bailly partners are members of the GFOA's Special Review Committee (SRC) for the Certificate of Achievement for Excellence in Financial Reporting. We review ACFRs each year supplied by GFOA's SRC and provide all of our staff with this valuable experience as well. We know how important maintaining the GFOA Certificate of Achievement for Excellence in Financial Reporting is to the City; we will continue to work with you to maintain this certification.

Specific ways we will accomplish this include the following:

- Review the GFOA checklist as part of the audit process and ensure that all issues from the checklist have been addressed in the audit.
- Frame our audit report to be GFOA-compliant.
- Review any comments related to deficiencies and corrections received from the GFOA and help the City make the necessary adjustments to fix the identified issues.

Through these involvements, we stay abreast of, and have input into, new issues in government accounting. Your service team is very knowledgeable in emerging issues and how we can ensure the City maintains its GFOA Certificate of Achievement for Excellence in Financial Reporting.

Below is a summary list of some of our government audit clients who have been awarded and currently maintain the GFOA's Certificate of Achievement for Excellence in Financial Reporting:

Ada County, ID	City of Lake Tahoe, CA	City of Temple City, CA
Canyon County, ID	City of Palmdale, CA	City of Walnut, CA
City of Alameda, CA	City of Paramount, CA	City of Walnut Creek, CA
City of Boise City, ID	City of Pleasanton, CA	City of Whittier, CA
City of Buckeye, AZ	City of Rancho Cordova, CA	Clark County, NV
City of Brea, CA	City of Rancho Mirage, CA	County of Douglas, NV
City of Camarillo, CA	City of Rancho Palos Verdes, CA	County of Orange, CA
City of Campbell, CA	City of Redlands, CA	County of Santa Barbara, CA
City of Chico, CA	City of Roseville, CA	County of Sonoma, CA
City of Concord, CA	City of Sacramento, CA	County of San Joaquin, CA
City of Dana Point, CA	City of Salt Lake City, UT	County of San Bernardino, CA
City of Davis, CA	City of San Leandro, CA	County of Placer, CA
City of Fairfield, CA	City of San Ramon, CA	County of Ventura, CA
City of Glendale, CA	City of Santa Clarita, CA	Deschutes County, OR
City of Indian Wells, CA	City of Santa Cruz, CA	Douglas County, CO
City of La Palma, CA	City of South Lake Tahoe, CA	Jefferson County, CO
City of Laguna Beach, CA	City of Suisun City, CA	Kootenai County, ID
City of Laguna Niguel, CA	City of Temecula, CA	PERS of Idaho

2. Experience with the Federal Single Audit Act requirements.

Single Audit Experience

We have experience providing single audits related to federal expenditures which ensure our clients remain compliant. Our single audits include an audit of both the financial statements and the federal awards. We also assist in the preparation of the data collection form and prepare the reporting package for submission to the federal audit clearinghouse.

$28.6 billion in federal expenditures audited

Eide Bailly audits more than $28.6 billion in federal expenditures, which provides us with extensive experience in single audits. Not only are we on the forefront of new regulations, but because of our vast experience with government entities, we are also familiar with a wide variety of federal programs. As the City looks to expand its current federal programs, we can pull from our expansive database of federal programs we have audited and provide consultation on what has worked effectively for other entities. This will help the City establish strong controls and processes over new federal programs, rather than trying to rework controls and processes after the programs are established.

Our single audit experience includes the Department of Education, Department of Housing and Urban Development, Department of Agriculture, Department of Commerce, Department of Interior, Department of Transportation, Department of Justice, Department of Labor, Department of the Treasury, Department of Health and Human Services, Homeland Security, National Foundation on the Arts and the Humanities, Environmental Protection Agency, Department of Energy, Office of the National Drug Control Policy, Department of Defense and the Bureau of Land Management.

Paired with our many years of experience, we are qualified to effectively work with your organization to ensure federal requirements are met.

Eide Bailly is also engaging with clients on the recently released compliance provisions from the United States Treasury Deputy Inspector General regarding the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT) reporting of coronavirus relief fund (CRF) payments. Clients have also engaged us on managing outlays of CARES ACT funds for compliance. We can be engaged by the City in this regard as part of this engagement. We are also engaged with governments providing similar services regarding the American Rescue Plan Act (ARPA).

As active members of the AICPA GAQC and through Jodi's participation on the GAQC Executive Committee, we have timely and in-depth knowledge of everything happening with single audits and COVID-19 funding.

3. Number of annual CPE hours in governmental auditing, governmental accounting, and the Federal Single Audit Act by individuals who would be performing work on the audit.

Because we are committed to the government industry, we provide our professionals with specific, ongoing training related to these industry issues. This investment ensures our people stay current on the unique challenges and opportunities within their industries, so they are in the best position to help clients address these issues. We accomplish our regulatory and accounting standard training through attendance at various AICPA sessions.

Firmwide, our continuing professional education (CPE) program requires all professional staff obtain education that exceeds the requirements of the AICPA and where applicable, *Government Auditing Standards*. The firm places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. This past year, we provided our client service professionals with an average of 43 hours of professional education, compared with the 40-hour accounting industry requirement. In addition, we regularly share information among the audit teams in different offices to ensure we are providing clients with the latest thinking and best possible solutions.

Our government professionals obtain CPE through the following means:

- Government-specific seminars sponsored by the AICPA and GAQC.
- Seminars sponsored by the GFOA.
- Involvement with local chapters of the GFOA (we regularly teach and attend GFOA conferences).
- Eide Bailly seminars specific to government issues taught by our experienced managers and partners.

By expanding our knowledge of issues important to government organizations, we can provide more in-depth, knowledgeable solutions to our clients. Additional communications, webinars and training are provided throughout the year on a variety of topics important to state and local governments.

You will find resumes including relevant CPE for each team member in **Appendix A**.

4. Ability to be on-site for the inventory count checks shortly after the fiscal year end of September 30, 2021.

Our schedule and available staff allow for us to be on-site for the inventory count checks shortly after the fiscal year-end of September 30, 2021.

5. Ability to complete the audit by January 2022. The preparation of the ACFR may go into February 2021 and final printing by the end part of February.

Eide Bailly commits to you that if your team has the year closed and is prepared for the audit by the end of November, we will meet your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient audit to enable us to meet your deadline. We will complete the audit by January 2022 and will meet your filing deadlines. We understand the preparation of the ACFR may go into February 2022 and the final printing by the end of February.

6. Ability to present findings at a formal City Council meeting in March of 2022.

We are available to participate periodically at your City Council meetings and any other meetings, at the Council's request. This includes our ability to present the findings at a formal City Council meeting in March of 2022.

7. Provide a certificate of insurance for liability, errors, and omissions.

COMMERCIAL GENERAL LIABILITY
Phoenix Insurance Company
6307206X385
4/29/2020 - 4/29/2022

PROFESSIONAL LIABILITY
SCOTTSDALE INS CO and various insurers
HWS0000102
05/01/2021 - 05/01/2022

ERRORS AND OMISSIONS
Included in Professional Liability

8. Provide a certificate of workers' compensation insurance.

WORKERS COMPENSATION AND
EMPLOYERS' LIABILITY
Travelers Indemnity Co of America
UB9L19981A1943G
4/29/2021 - 4/29/2022

Eide Bailly carries standard levels of insurance. Our insurance policies are renewed and reviewed on an annual basis. Please advise us if you have a minimum requirement level and we will provide an appropriate certificate of insurance upon being awarded the contracted work.

Criterion 2. Key Personnel and Resources Available

AN EXPERIENCED SERVICE TEAM

We are passionate about our work—and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry.

Jodi Daugherty will lead the engagement team and serve as the Audit Engagement Partner and Client Relationship Partner. **Lealan Miller** will serve as the Consulting Partner and **Audra Stewart** will serve as the Audit Manager. These professionals are licensed to practice public accounting and bring strong credentials and a desire to work with the City. If awarded these engagements, these individuals will serve as your primary contacts. Additional resources will support the project team as necessary.

Senior and Staff Associates

All of our seniors have more than two years of experience in public accounting, with several who specialize in the government industry. We require Yellow Book compliance for all members of our assurance staff. This means no fewer than 24 hours of specific Government Education courses each two-years. Most members of our audit staff significantly exceed that amount.

Once an agreeable timeline has been determined, we will assign a few of our talented seniors and staff to your engagement.

Staff Availability

Once engaged, we will meet with the City to discuss timing needs and structure our commitment of resources accordingly. We have reviewed our workload and are confident that through the size of our firm and our resources— in our offices closest to the City, but also across the firm— we have the capacity to serve the City now and in the future. Although we are committed to other projects, we are adept at managing workflow and projects and can be flexible in allocating staff time. We are confident we have the resources to meet your needs.

Team Overview

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year-to-year. Eide Bailly has a high retention rate, allowing us to provide stability. You will find resumes for each team member in **Appendix A**. The following information will provide an overview of your service team:

Jodi Daugherty, CPA | Partner-in-Charge of Government

ENGAGEMENT PARTNER

Jodi joined the firm in 1995 and has extensive experience in a wide variety of public accounting services. Her client portfolio is just as diverse—she has worked with government entities, nonprofit organizations, institutions of higher education, multifamily housing projects, public housing authorities and retirement plans. Jodi manages audits for many of the government entities in the Pacific Northwest and also plays an active role in audits of federal awards in both the nonprofit and government sectors. She has worked with various government entities, including cities, higher education institutions, school districts, counties, highway districts and housing authorities, working with several governments that prepare and submit an ACFR to the GFOA every year.

Lealan Miller, CPA

CONSULTING PARTNER

Lealan has more than 30 years in public accounting with experience in the government industry throughout his career. He will be responsible for performing an independent engagement quality review of the financial statements and collaborating on technical issues that may arise. He has served as a member of the AICPA's State and Local Government Expert Panel and for six years with GASAC, which advises GASB on government standards. He has government experience for various entities, including cities, counties, state investment pools, state public pension plans, housing authorities, school districts, colleges and universities, state agencies and nonprofits. Lealan has presented several training courses over the years including grant management, accounting update, Yellow Book updates, GASB 67 and 68. He has also presented at the national level for the GFOA, National Association of State Auditors, Controllers and Treasurers (NASACT) and AGA.

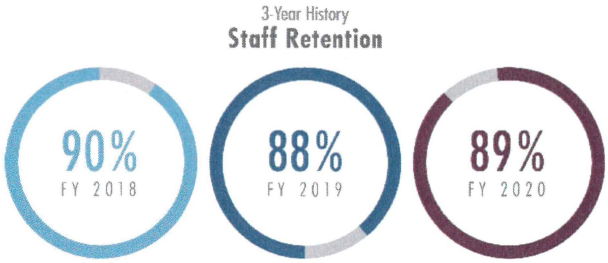
Audra Stewart, CPA

AUDIT MANAGER

Audra joined Eide Bailly in 2013 and has eight years of experience working in public accounting, with a focus in assisting government entities similar to the City. She will work with Jodi in overseeing both the single audit and the financial statement aspects of the City's audit. She has extensive single audit experience relating to state and local governments including several programs similar to the City.

Staff Continuity

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Compared to the national average, Eide Bailly experiences a higher retention rate, which translates to providing our clients with consistent service teams. We will strive for continuity of staff for your engagement. With this continuity comes quality as team members' knowledge of your organization grows from year to year.



Should the need arise to change any of the key engagement personnel, we will notify you and provide the qualifications of the proposed replacement. Upon your approval, new engagement personnel will join your service team.

Engagement Team Organizational Chart

CLIENT REFERENCES

As a top 25 CPA firm, we have built our business on relationships and believe our clients to be the best critics of our service.

The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly experiences.

Similar Clients

City of Caldwell
Carol Mitchell
Finance Director
208.455.3000 x4638
cmitchell@cityofcaldwell.org

Boise City
Lynda Lowry
Finance and Administration Director
208.384.3722
lynda_lowry@yahoo.com

Kootenai County
Dena Darrow
Finance Director
208.446.1665
ddarrow@kcgov.us

Criterion 3. Project Understanding

AUDIT METHODOLOGY

At Eide Bailly, we promise you a better overall experience. While we recognize that multiple firms are capable of accomplishing the objectives of an audit, Eide Bailly appreciates that every situation and every organization is different, and we tailor our approach based on the needs of each client.

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff, but rather stay involved on-site during fieldwork and stay connected throughout the year. This approach delivers the greatest benefit to our clients because we are able to stay abreast of changes in and updates to our client's operating environment and partner with them to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize that effective communication is critical throughout the entire audit process, our service and communication approach begins with planning and continues throughout the year. Additionally, we take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization and communicating with them as a business partner ultimately produces the best outcome.

Prior to beginning the engagement, we will discuss with management:

- The engagement timeline.
- The audit approach and process.
- Additional considerations that may affect scope, schedules and work papers to be prepared by your personnel.

Upon appointment as your auditor, we will discuss the audit schedules and work with you to ensure the timeline meets your needs and makes the most effective use of your staff members' time.

Audit Schedule

We understand your requested timeline and are committed to meeting your deadlines. The following table identifies the structure of our audit for City reports and the timing of each section:

Engagement Timeline

Activity	Timing
Planning	August-September
Interim Single Audit Fieldwork	One week between September-October
Fieldwork	Two weeks between November-January
Exit Conference	At the end of each week of fieldwork
Reporting	January-February
Presentation to City Council Meeting	March
Ongoing Communication	**Throughout the year**

We will meet your deadlines. By engaging in thorough audit planning and communications with management, we begin each engagement with a strong understanding of the various deadlines for each of the financial and single audits and the steps involved along the way to meet these deadlines. An audit project plan will be developed between our team and the City and then followed closely, and we will work with the City's management team to customize our auditing services and specific timelines to your needs. We believe in clear, up-front and open communication with no surprises.

Audit Process

Our audit approach is designed to collaborate with the City and achieve optimal results. The approach consists of five major components: Planning, Interim, Fieldwork, Reporting and Ongoing Communication. If awarded, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet the reporting deadlines. The objectives of each component are described in the following pages:

Planning is where the tone of a successful audit is established. As part of this process we will perform the following including first year procedures:

Planning (August-September)

- Discuss and finalize the engagement timeline, audit approach and process.
- Discussions with management and accounting staff, including the City Council, if requested, to address any risks or concerns that they may have.
- Evaluate the nature of the operating environment (for example, changes in volume, degree of system and reporting centralization, sensitivity of processed data, the impact on critical business processes, potential financial impacts, planning conversions and economic and regulatory environment).

- Review of interim financial information and reports to identify significant risks and changes early.
- Review of significant estimate areas and consideration of underlying assumptions early in process.
- Gain an understanding of the City and its reporting units and their environments.
- Documentation of internal control systems, including IT, and related changes from prior periods.
- Consideration of fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assessment of audit risk and identification of potential audit issues.
- Assessment of materiality and testing scopes to the extent possible and presentation of audit plan.
- Preparation and communication of audit request lists and work papers.
- Develop expectations regarding timing and audit progress.
- Gain understanding of federal programs and perform an analysis of potential major federal programs.

Interim Fieldwork – Single Audit (September-October)

Our approach to performing the single audit is broken into three different phases:

- Phase I – Risk assessment and planning.
- Phase II – Major program testing.
- Phase III – Assessment and reporting.

Phase I – Risk Assessment and Planning

This phase basically encompasses the planning and risk assessment of your federal programs. The planning phase, if done correctly, will set the tone of the single audit as well as set the stage for an efficient and effective single audit. We will work closely with management to properly identify federal programs and clusters to determine the major programs to be tested.

The steps associated with risk assessment and planning include:

- Determine grant awards and funding increments.
- Determine the Type A and Type B thresholds.
- For any programs above the threshold (Type A) perform a review of the past two single audits and document the program risk to determine if the program is high risk or low risk.
- Make final determination of major programs to be tested based on the above steps.
- Review the applicable Uniform Guidance *Compliance Supplement* for any unusual items for each of the major programs, as well as determine which compliance areas are direct and material for each major program.

Phase II – Major Program Testing
After making the major program determination as noted above, we will test the major programs. Steps for each major program are as follows:

- Obtain the audit steps from the *Compliance Supplement* which provides the audit steps for each major program.
- Based on the direct and material compliance areas identified during the planning phase, obtain from management the process and controls relating to those direct and material compliance areas. The controls for each compliance area need to address the five components of Committee of Sponsoring Organizations of the Treadway Commission (COSO) as required by Uniform Guidance.
- Select samples for control and compliance testing.
- Perform control testing for effectiveness and compliance testing of selected transactions.
- Report any material weaknesses or material noncompliance to the City's management.
- Provide periodic meetings to discuss the status of the Single Audit testing. Any potential findings are discussed with management while our auditors are in the field and are concluded during fieldwork.

Phase III – Assessment and Reporting
The above steps are based on the preliminary Schedule of Expenditures of Federal Awards (SEFA). Once the SEFA has been finalized, we will determine if any additional major programs are to be tested. We will perform the following steps:

- If additional major programs have been identified, perform the steps as noted in the major program testing for the new programs.
- Review the prior findings, if any, and perform steps to determine if the findings were cleared by management and do not need to be reported during the current year.
- Prepare the Schedule of Findings and Questioned Costs.
- Have an exit conference with management and key grant personnel and provide a draft report of the single audit as well as any Yellow Book findings required to be reported. These findings are reviewed by the manager and engagement partner prior to the exit conference. This is done so no surprises arise after we pull out of the field.

Interim Fieldwork – Financial Statement (September-October)

- Discussions with management to determine internal controls, perform walk-throughs and discuss any potential audit issues.
- Determine audit procedures by area, based on results of audit planning and risk assessment.
- Determine confirmation needs.
- Prepare listing of audit information requested from the City.

- Review minutes, resolutions and ordinances.
- Perform tests of legal compliance.
- Weekly updates to City staff.
- Exit conference with management.

Final Fieldwork (November-January)

- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Finalize single audit testing.
- Weekly updates to City staff.
- Exit conference with management.

Based upon the risk assessment, planning and interim testing that has been performed, we will then test the significant audit areas that were identified. As provided in auditing standards, this can be accomplished through a combination of test of details or substantive analytical procedures.

When a test of details is required, we use either nonstatistical sampling or scoping to determine the sample size or the transactions to be tested. We use an internally created sampling form that uses the account balance, materiality and risk assessment to determine the sample size. A random number generator is used to randomly select the sample population.

Analytical procedures are another important part of the audit process and consist of evaluations of financial information made by a study of plausible relationships among both financial and nonfinancial data. Analytical procedures range from simple comparisons to the use of complex models involving many relationships and elements of data.

At least four weeks prior to the commencement of year-end fieldwork, we will provide a prepared by client listing that will be a combination of what has been prepared in the past and incorporating any changes in the testing approach. These changes will be discussed with management during the planning phase to ensure everyone is on the same page going into year-end fieldwork.

Balance Sheet

Our methodology is to use third party confirmations as a substantive test where possible. When the use of confirmations is not practical or effective, we will perform a detail test over the ending account balance. Depending on the risk assessment and materiality of the account, we might pair this with a substantive analytic, or use a substantive analytic alone for accounts with lower risk and lower year-end balances.

Below is a preliminary plan applied to the City based upon the September 30, 2020 financial statements for the City:

	Third Party Confirmation	Test of Details	Substantive Analytical
Cash, cash equivalents, investments	x	x	
Property tax receivable	x		
Accounts receivable and unbilled charges	x	x	
Due from other governments	x		
Loan receivable		x	
Allowance for uncollectable			x
Prepaid expense & inventory		x	x
Due to/Due from other funds		x	
Capital assets		x	x
Accounts payable and accrued liabilities		x	x
Compensated absences and accrued payroll			x
Advanced revenue (if any)		x	x
Long-term debt and interest payable	x		
Pension/OPEB (asset) liabilities and related deferred inflow/outflow	x	x	
Fund balance/Net position		x	

Income Statement

During the year-end fieldwork, we will plan to use a combination of substantive analytical procedures over the material revenue sources, as well as confirmations or other test of details. The type of test will be based upon the revenue source and what makes the most sense for that revenue source. Below is a preliminary plan applied to the significant revenue streams based upon the September 30, 2020 financial statements for the City:

	Third Party Confirmation	Test of Details	Substantive Analytical
Property taxes	x		
Licenses and permits			x
Intergovernmental	x	x	
Charges for services – governmental funds		x	x
Charges for services – enterprise funds		x	x
Investment Income	x	x	
Capital contributions		x	x
Other		x	x

To test the expenditures of the City, we will use a combination of test of details and substantive analytical procedures.

Confirmation of Balances

Confirmation of balances will include sending confirmations to third parties such as financial institutions, customers, or other entities to ensure that the balances are materially accurate as presented in the financial statements.

Test of Details

Based upon the testing area, a test of transactions will be performed. The number of items to test and the type of testing performed will be based upon the risk assessment that was determined during the planning phase and then updated if any issues are found during our testing. Examples of transaction testing include, but are not limited to the following:

- Reviewing the reconciliations for the cash and investment accounts and selecting a sample of reconciling items to ensure they are properly recorded in the correct period.
- Selecting a sample of grant revenue transactions to ensure they were properly recognized as revenue during the year.
- Selecting a sample of charges for services to ensure that they were properly recognized as revenue during the year.
- Testing a sample of year end balances to supporting documentation to ensure the transaction was properly recorded during the year.
- Selecting a sample of participants into the PERS and OPEB plans to ensure the census used to calculate the estimate was accurate.
- Select a sample of capital asset transactions to ensure properly capitalized in accordance with the City's capitalization policy.
- Select a sample of capital outlay transactions that were not capitalized to ensure the transaction should not have been capitalized.
- Test the fund balance and net position designations in accordance with GASB 54, to ensure appropriately reported and disclosed.
- Testing financial statement disclosures.

Substantive Analytical Procedures

In addition to the detail testing and confirmation procedures noted above, we will also perform substantive analytical procedures. This will include predictive analytics over significant revenue streams, comparison against budgets in expenditures, predictive analytics over payroll expenditures. We will also perform an overall review of the financial statements to ensure that they are in line with the testing performed and there are no unexpected variances that have not been otherwise addressed.

We use analytical procedures to test whether errors affecting account balances or classes of transactions have occurred by comparing the recorded amount with an independently developed expectation of that amount. We develop the expectation in such a way that a significant difference between the expectation and the recorded amount is indicative of a financial statement misstatement, unless we can obtain and corroborate explanations for the difference. Analytical procedures are a natural extension of our understanding of your City because the key factors that influence your business may be expected to affect the financial data.

To ensure that the testing is completed efficiently and that there are no surprises, there will be weekly status update meetings between the City's staff and Eide Bailly.

Reporting (January-February)

- Tie-out of the draft prepared by the City to our audit workpapers.
- Review of the financial statements by the partner over the engagement.
- Review of financial statements by a partner not otherwise associated with the audit to obtain a "second opinion" on the completeness and adequacy of financial statement disclosures and audit procedures.
- Completion of management letters and review with management.
- Preparation of other communications to management and the City Council.
- Assistance with preparation of the Data Collection Form and the preparation of the reporting package for submission to the Federal Audit Clearinghouse.
- Presentation to the City Council at its regularly scheduled meeting, if requested.

In the audit reporting phase, we perform a final analytical review at the financial statement level as the last step to ensure that we have gained a comprehensive understanding of the financial statements during the audit engagement and to determine whether the financial statements are appropriately presented and contain appropriate disclosures. Such final analytical procedures highlight and explain significant changes from the previous year and ensure that such changes are consistent with the knowledge of your business and our audit evidence. These procedures typically consider trends based on several previous years, instead of comparison only with the prior period.

Ongoing Communication (Throughout the Year)

- Obtain interim financial statements throughout the year for review.
- Analyze significant changes and identify areas to further tailor our audit plans and to keep us up to date with continuing changes.
- Compare the interim results to year-end results for the past few years to identify potential issues in the financial reporting process.
- Participate periodically at your City Council meetings, and any other meetings, at the City Council's request.

We will hold an exit conference with management and provide periodic written or oral reports on the status of the audit to representatives of the City. The success of the audit is dependent on the amount of open communication throughout the year and not just during the audit period. We will work closely with management and the accounting personnel throughout the audit process and will hold weekly meetings to go over open items as well as discuss any potential accounting or compliance issues identified during the audit. We believe in no surprises. When we perform the exit conference, we will hold a final discussion on any potential findings and will come to a conclusion during the conference. Our goal is to have no additional findings subsequent to the exit conference.

Using Information Technology Auditors

As part of any financial audit, Eide Bailly is required under auditing standards to obtain a sufficient understanding of the accounting system and technology environment in order to plan the audit. It is our philosophy to not only meet but also exceed this requirement by involving Eide Bailly's dedicated technology specialists to participate in audits as deemed appropriate.

Our IT methodology is based on AICPA guidelines, the internal controls framework prescribed by COSO, and the best practices for technology controls as defined by the Control Objectives for Information and Related Technology (COBIT) developed by the Information Systems Audit and Controls Association (ISACA). When auditing the technology environment, we evaluate both the general technology controls and specific application controls that are in effect. This requires our IT auditors to consider how the accounting systems, infrastructure, processes and people work individually and together to ensure financial records are being appropriately processed and reported. As such, we must work with IT staff to assess how the relevant systems and technology environment are administered and supported, and with accounting staff to evaluate how financial data is processed and system controls are maintained to enforce segregation of duties.

Eide Bailly has extensive experience integrating a variety of IT services into our audit engagements across organizations in the public, private and nonprofit sectors. These experiences include auditing of IT operations, security and software development as well as conducting both internal and external network vulnerability tests. In addition, we have former federal and local law enforcement computer forensic specialists that utilize the latest tools to analyze and investigate digital media for a wide range of purposes.

We have seasoned professionals with years of relevant technology experience, many of whom carry a myriad of certifications, including the following designations:

Certified Information Systems Auditor (CISA)	Certified Common Security Framework Practitioner (CCSFP)
Certified in Risk and Information Systems Control (CRISC)	GIAC Security Essentials Certification (GSEC)
Certified Information System Security Professional (CISSP)	Certified Internal Auditor (CIA)
Certified Information System Manager (CISM)	Certified Government Audit Professional (CGAP)
Certified Financial Systems Auditor (CFSA)	Certified Risk Management Assurance (CRMA)
Certified Ethical Hacker (CEH)	Certified Information Technology Professional (CITP)
Certified Public Accountant (CPA)	Certified Penetration Testing Engineer (CPTE)

Our experience with audits of various entities requires adherence to various standards surrounding internal controls including the COSO Framework, GAGAS and Federal Information System Controls Audit Manual (FISCAM). We work with all our clients to help them understand the updated COSO framework. We have conducted training on COSO and risk assessments nationwide and believe we will add value and improve the effectiveness of the risk management, control and governance processes.

Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

My Eide Bailly (Web-Based Client Site)

My Eide Bailly is an online client site that gives clients the ability to transfer files securely and connect digitally with Eide Bailly. Email is not a secure way to exchange documents, but My Eide Bailly can handle large file uploads in a safe, secure manner. In addition, My Eide Bailly offers clients visibility into their projects, control over who can access and see files related to those projects (including third parties), and an easy way to browse invoices, articles and upcoming webinars and other events. My Eide Bailly has an Apple and Android app as well.

My Eide Bailly makes it easy to share and stay connected with Eide Bailly, creating efficiencies for both our clients and our staff during engagements. Additional features will be added as we build our digital strategy to empower our clients to work with us digitally, if they choose.

Data Extraction Software

Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures and recalculate system calculations, among a host of other procedures developed by our audit team.

CCH ProSystem fx Engagement by Wolters Kluwer

This software is used to perform the audit, retains the electronic work papers and supporting documentation, performs project tracking and facilitates quality engagement review.

Leveraging Technology – Ability to Work Remotely

As a technology-driven firm, we have seen no issues in performing audit procedures off-site from our clients during this unprecedented event. We have taken advantage of technology during these times, such as using our web-based client site, My Eide Bailly, for exchanging documents securely and safely. We also use Skype and Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible. We are utilizing Zoom to host webinars and town hall meetings to educate and assist our clients on the rapidly changing circumstances and on how to successfully navigate through those changes. As a result, we have no concerns completing this audit remotely in the future should the need arise.

Innovative Audit Technologies

As part of its innovation initiatives, Eide Bailly has been conducting various pilot projects and is incorporating certain artificial intelligence techniques into its audit processes. Eide Bailly is currently working with two artificial intelligence vendors to determine which audit areas and processes can be positively impacted by driving improved efficiency, better risk identification and automated analytics, which in turn will provide a better and more cost-effective audit process for our clients. We are currently using these tools to analyze the general ledger and assist with journal entry testing that is required by audit standards. This area has typically required significant manual process and time for our audit teams. Initial efforts have proven efficient and effective in reducing our hours in this audit area and being able to pass these savings along to clients by keeping our professional fees down.

Eide Bailly has also began incorporating Robotic Process Automation into its audit process. This area has provided improved efficiency and accuracy and increased testing scope in areas such as investment testing, benefit plan auditing and certain other areas. By utilizing paperless processes and innovative processes, we are able to bring experts from across our firm into every engagement. What this means to you—better service, timely reporting and cost-effective solutions.

Internal Control Structure

A significant aspect of the planning process involves understanding each reporting units' internal control environment, including information technology (IT) controls and, where relevant, testing of internal controls. The following is a summary of the process Eide Bailly uses regarding internal controls over financial reporting and compliance:

Internal Controls over Financial Reporting

Our approach will start with any documentation related to internal controls already developed. We review that documentation to obtain an overview of the internal control system and then conduct interviews with the City's staff to complete the documentation of our understanding related to internal controls and significant changes each year.

After conducting the interviews, we will evaluate the internal control system design and expected operating effectiveness for significant areas depending on the reporting unit. We expect that by completing control testing in these areas, we can reduce substantive testing and conduct an efficient audit. Our approach toward control testing will be focused on key process controls or overall system controls, rather than detailed control process testing. We will also focus on key IT related controls in process areas such as revenue, payroll and claims, as they tend to allow more efficiency for an audit perspective relative to the control process.

Eide Bailly utilizes a risk-based approach incorporating both control testing and substantive tests of balances, where appropriate. In certain areas that we do not consider as significant, we will plan to conduct the audit using a primarily substantive approach. It has been our experience that it is often more efficient and effective to substantively audit a balance rather than complete an extensive control test.

Internal Controls over Compliance
Our approach for internal controls over compliance associated with federal programs is similar to the approach regarding internal controls over financial reporting related to accumulation, documentation and evaluation of the control environment.

Test of controls over compliance are required for major federal programs. Our approach is identifying key controls applicable to direct and material compliance requirements for testing, as well as incorporating results from tests of internal controls over financial reporting and IT.

The approach we will take to gain an understanding of your internal controls includes:

- Interview City personnel.
- Review organizational charts, accounting and procedure manuals and programs.
- Complete internal control questionnaires.
- Write-up system narratives.
- Evaluate items selected for testing.
- Review controls over financial information systems.

The timely completion of this work will assist us in performing our work efficiently and communicating any potential recommendations as soon as possible.

In addition, our engagement approach is based on the following:

- Observations we believe will help the City achieve its objectives will be shared. We will also be pleased to respond to inquiries you may have about financial or other business matters.
- The assistance to be provided by your personnel, including the preparation of schedules and analyses of accounts, will be discussed with the finance department. The timely completion of this work will assist us in performing our work efficiently.

Statistical Sampling

Sampling may be performed for tests of controls, compliance testing and substantive tests of certain accounts and transactions. During our audit of basic financial statements, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital asset additions, expenditures, subsequent disbursements and subsequent receipts. We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during audit planning or during fieldwork.

We will select the appropriate sample size to support our conclusions in compliance with laws and regulations. We will use confirmations in the areas of cash and investments, receivables and other areas deemed necessary.

Determining Laws and Regulations Subject to Audit Test Work

During the planning process, we will also discuss with City management and personnel the laws and regulations to which the City is subject. The objective of our discussion will be to determine those laws and regulations that could have a material impact on the financial statements and those laws and regulations pertinent to the City's federal financial assistance programs. Pertinent to our discussion will be our knowledge of such laws and regulations, and our knowledge of *Government Auditing Standards*. We are aware of the applicable requirements and consider them when determining the necessary audit procedures for the City.

We will perform tests of the City's compliance with certain provisions of laws, regulations, contracts and grants. We will assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance and cash and investment compliance, as well as single audit compliance, as applicable.

We will combine compliance tests of laws and regulations that involve the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures. Our audit will meet all federal and state requirements, as applicable. Samples will be used to the extent necessary to support our conclusions on compliance with laws and regulations.

Smooth Transition

We understand the transition from one professional services firm to another can cause some inconvenience to the City's management and staff. We understand this concern and realize the decision to change service providers is not one to be taken lightly. Our goal is to make the transition as smooth as possible. We will manage the transition to minimize time demands on your employees and ensure a timely first year audit in accordance with professional standards.

We are experienced in transitioning many clients from predecessor professional service providers. In each case, we worked closely with client personnel and accomplished the transition with minimal disruption of client activities. The following are some of the critical activities we perform to make the transitions successful:

- Spend more time in the planning stages of the audit to understand the City's accounting and operational processes.
- Identify any issues during the planning stage and have them resolved before starting the audit.
- Provide an extensive and detailed prepare by client list of schedules, documents and confirmations needed for the audit.
- Review current auditor's workpapers to help us understand what the City provided regarding schedules and other documentation. We will modify our requests to match what the City has seen in the past.

Criterion 5. Cost of Services

EXPECTED FEES

Our fees are based on the complexity of the issue and the experience level of the staff members necessary to address it. If you request additional services, we will obtain your agreement on fees before commencing work, so there are no surprises or hidden fees.

We propose the following fees based on our understanding of the scope of work and the level of involvement of the City's staff:

Engagement Services and Fees

Professional Services	2021
Financial Audit of the Annual Comprehensive Financial Report	$73,500
Single Audit – one major program (*see note below on additional major programs*)	10,000
Total Fees	**$83,500, plus travel costs**

The above fees are quoted assuming the audit fieldwork is completed by early January 2022 as stated in the RFP.

Single Audit(s)

In any given year, it is hard to determine how many major programs will need to be tested. There are a lot of factors and variable that go into major program determination. While we do our best to determine those major programs using a preliminary SEFA, final determination cannot be made until the final SEFA is prepared. The fee above is for the audit of one major program. The fee for each additional major program will be between **$7,500 to $8,500**, depending on the level of difficulty.

Out-of-Pocket Fees

In addition to the professional fees listed above, you will be billed for actual out-of-pocket expenses such as travel time, mileage, lodging and meals.

Through the past 18 months of auditing during the pandemic, we have learned how to audit in a completely remote environment. As things are returning to "normal", we plan to incorporate this ability to work remotely with working on-site. Since on-site work does require travel and travel costs, we will work with your team to reach an agreement on the amount of time spent on-site versus working remotely and will negotiate a "not to exceed" amount of travel costs incurred. **We estimate that travel costs could range from $3,000 to $5,000.**

Financial Statement Preparation

Based on our interpretation of the RFP, it is our understanding that the preparation of the financial statements will be performed by the City's team. If the City requires assistance with the actual preparation of the financial statements, **this will be charged at an hourly rate of $250/hour**. This assistance will be discussed between the City's team and our team before any work begins.

Billing Policy Regarding Telephone Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we will bring it to your attention and obtain approval before proceeding.

Engagement Hours by Staff Level

Staff Level	Estimated Hours: Annual Audit	Estimated Hours: Single Audit (One Major Program)	Estimated Hours Each Additional Major Program
Partner	42	4	2
Manager	69	6	4
Senior	178	10	7
Staff	216	60	55
Administrative Staff	20	-	-
Total Hours	**525**	**80**	**68**
Blended Rate	$140/hour	$125/hour	$125/hour
Total Fees	**$73,500**	**$10,000**	**$8,500**

Additional Resources

LET US HELP YOU WITH MORE

We pride ourselves on being leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We are business advisors who want to help guide the strategy and operations of your organization, and we will make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business.

When you work with us, you will have access to the knowledge and talents of more than 2,500 professionals across our firm. This includes specialized tax knowledge, a full spectrum of audit/assurance services and our many specialized services, such as:

Cybersecurity

Our professionals have deep IT backgrounds, specializing in a broad range of security services and allowing us to tailor solutions to your needs. We work with every level of your organization—your boards and executives, technical IT admins and general users—to provide insight and guidance so you can be confident your data is protected.

IT Consulting

Business planning and technology strategy go hand-in-hand, like having a good offense and defense. You cannot win the game without planning for both.

Whether you want a better way to power your decision making, a simpler way to run your organization or you just want to see a return on your technology, a solid strategy always comes first. Our business consultants will help you define your goals and business needs so your technology game plan keeps you winning.

Forensic Accounting

We have seasoned professionals with years of relevant investigative experience. Our forensic accountants are experienced in assisting with internal, civil, criminal and insurance recovery investigations related to allegations of theft, fraud and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and take pride in delivering a quality work product in an efficient and timely matter.

The Right Choice for the City of Idaho Falls

BUILDING A SUCCESSFUL RELATIONSHIP

To us, work is not just work; we see it as a chance to help you solve problems, achieve goals and pursue passions. After thoughtfully reviewing your needs and taking the time to understand your business, we think we are the best fit for this opportunity.

We can connect you with the knowledge, resources and solutions that help bring confidence to your business decisions. We want to work with you!

If you have questions or would like additional information, do not hesitate to contact us. We want to make sure you have everything you need to make your decision.

Jodi L. Daugherty, CPA
Partner-in-Charge of Government
208.424.3512
jdaugherty@eidebailly.com

We Want to Work with You

We are driven to help clients take on the now and the next with inspired ideas, solutions and results. We look forward to working with you.

Appendix A – Team Resumes

TEAM RESUMES

JODI L. DAUGHERTY, CPA

Partner-in-Charge of Government

INSPIRATION: The relationships I have built with my clients over the years is the most rewarding part of my job. The different personalities and work styles I encounter are limitless and exciting.

208.424.3512 | jdaugherty@eidebailly.com

Jodi joined the firm in 1995 and has extensive experience in a wide variety of public accounting services. Her client portfolio is just as diverse—she has worked with nonprofit organizations, governmental entities, multifamily and public housing authorities and retirement plans. Jodi manages audits for many of the governmental entities in Treasure Valley, and she also plays an active role in audits of federal awards in both the nonprofit and governmental sectors.

If you get the chance to work with Jodi, you can expect her to not just meet, but exceed your expectations. She will meet your deadlines so you can meet yours without any added stress. Relationships and communication are very important to Jodi, and you will see this demonstrated before, during and after the engagement.

In her free time outside of the office, Jodi enjoys volunteering for the many church activities that her children are involved with. She also likes to stay active by working out at the gym and hitting the bike trail whenever possible. To relax, her favorite activities are reading or watching movies with her family.

Client Work

Worked with various governmental entities, including cities, counties, highway districts, school districts, housing authorities and institutes of higher education, working with several governments that prepare and submit an Annual Comprehensive Financial Report to the GFOA every year.

Conducted single audits of federal awards, including FAA Programs, Coronavirus Relief Funds, Student Financial Aid, HUD programs, Department of Transportation programs, the food service program and Title 1 and Title 6b programs.

Participated in industry seminars and conferences, speaking at breakout sessions or seminars to help others learn and grow in their various positions at their organization.

Memberships

American Institute of Certified Public Accountants

Idaho Society of Certified Public Accountants

Association of Government Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Arts, Accounting – Northwest Nazarene College, Nampa, Idaho

Community

School Board, Member & Treasurer

Leader and Volunteer in Children's and Youth Ministry at her Church

TWIN Award Winner

Jodi Daugherty – Relevant CPE Courses

Course Title	Sponsor	Date	Total Credits
2021			
The American Rescue Plan Act Basics & What We Can Do for Our Governments	Eide Bailly LLP	06/25/2021	2.0
ASN June 2020	Eide Bailly LLP	06/25/2021	1.5
Becoming a Trusted Advisor to your Government Client	Eide Bailly LLP	Various	4.5
Partner Meeting - Keynote 2021	Eide Bailly LLP	06/15/2021	2.0
Planning Considerations for 2021 Single Audits (COVID-19 Focus)	Eide Bailly LLP	05/27/2021	1.0
Live Training ASN 2021	Eide Bailly LLP	05/07/2021	1.5
GASB Webinar Series 2021	Eide Bailly LLP	Various	3.0
Trusted Advisor Series 2021	Eide Bailly LLP	Various	3.0
2020			
Ethics - Understanding and Applying the AICPA Code of Professional Conduct	Becker Professional Education	11/21/2020	2.0
Live Training Session: ASN 2020	Eide Bailly LLP	11/13/2020	2.0
Assurance Partner - Internal Inspection and NAO Update	Eide Bailly LLP	10/23/2020	1.5
Single Audit Update: 2020 Uniform Guidance Changes	Eide Bailly LLP	10/21/2020	1.0
A&A Update 2020	Eide Bailly LLP	10/15/2020	8.0
Single Audit Update – 2020 Compliance Supplement and COVID-19 Impact	Eide Bailly LLP	09/21/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	09/16/2020	8.0
HUD: Audit Update for Multifamily Housing & Public Housing Audits 2020	Eide Bailly LLP	09/03/2020	11.5
Fiscal First Aid for School Districts	GFOA	08/07/2020	1.0
Sub-recipient Monitoring	Eide Bailly LLP	07/30/2020	2.0
Fundamentals of Governmental Accounting and Reporting	AICPA	07/23/2020	2.0
Government & NPO Conference 2020	Eide Bailly LLP	07/17/2020	11.5
Trusted Advisor Series	Eide Bailly LLP	05/28/2020	2.0
Balancing the Budget in Bad Times: Risk in Cutback Budgeting	GFOA	05/14/2020	1.0
Budgeting and Cash Flow Modeling in a Crisis for States and Local Governments Webinar	Eide Bailly LLP	05/13/2020	1.0
Student Financial Aid Single Audit Training	Eide Bailly LLP	05/08/2020	1.0
Internal Staff Training for GASB-87	Eide Bailly LLP	04/09/2020	1.0
ASN 2020	Eide Bailly LLP	04/03/2020	1.0
ASN - January 2020	Eide Bailly LLP	1/17/2020	1.5
Governmental Update 2020 (GASB Webinar Series)-GASB 84 - Common Issues	Eide Bailly LLP	1/14/2020	1.0

LEALAN I. MILLER, CPA

Partner

INSPIRATION: I enjoy helping my clients achieve their goals and sharing my knowledge with professionals so they can better understand and expand their expertise in accounting.

208.383.4756 | lmiller@eidebailly.com

Lealan has 30 years in public accounting with experience in the government and employee benefit plan industries throughout his career. He has current and past partner responsibility with many similar clients in the past five years including the Public Employee Retirement System of Idaho, Public Employees' Retirement System of Mississippi, Municipal Fire and Police Retirement System of Iowa, Fire and Police Pension Association of Colorado, Wyoming Retirement System, Washington State Investment Board and the South Dakota Retirement System.

He is the past Director of the Firm's Governmental Services Group. Lealan has served as a member of the AICPA's State and Local Government Expert Panel (Panel). His involvement with the Panel includes reviewing and suggesting changes to the AICPA's State and Local Government Accounting and Audit Guide and the AICPA's Government Auditing and A-133 Audit Guide. Lealan is a past member of GASAC which advises GASB on government standards. He has government experience for various entities, including cities, pension plans, school districts, colleges and universities, counties, state agencies, single audits and nonprofits.

Lealan has presented several training courses over the years including single audit, pension plan, grant management, accounting and update, Yellow Book updates and GASB 67 and 68. He has also presented at the national level for NASACT, GFOA (An Accountant, an Actuary and an Auditor Walk into a Bar, 2019) and AGA.

Client Work

Provided training for a state agency client pertaining to the new Uniform Guidance, which included a review of the Guidance, group discussions and case studies. As a result of this training and improvements made by the client, they were able to see a drop in the number of findings during their single audit.

Memberships

American Institute of Certified Public Accountants, Past member of State and Local Government Expert Panel

Government Accounting Standards Advisory Council (GASAC), Member

Eide Bailly Governmental Services Group, Past Director

Idaho Society of Certified Public Accountants, Past President and Treasurer

Association of Government Accountants, Chair -- Financial Management Standards Board

Designation/Licensures

Certified Public Accountant

Certified Government Financial Manager

Education

Master of Science, Accounting – California State University, Sacramento

Bachelor of Administration, Accounting – Idaho State University, Pocatello

Lealan Miller – Relevant CPE Courses

Course Title	Sponsor	Date	Total Credits
2021			
ASN June 2020	Eide Bailly LLP	06/25/2021	1.5
Partner Meeting - Keynote 2021	Eide Bailly LLP	06/15/2021	2.0
Planning Considerations for 2021 Single Audits (COVID-19 Focus)	Eide Bailly LLP	05/27/2021	1.0
Student Financial Aid Basics Training	Eide Bailly LLP	05/19/2021	1.5
ERISA Industry Update	Eide Bailly LLP	05/10/2021	3.5
Live Training ASN 2021	Eide Bailly LLP	05/07/2021	1.5
Trusted Advisor Series 2021	Eide Bailly LLP	04/27/2021	1.5
Idaho Centennial Chapter PDT 2021	Idaho Centennial Chapter AGA	04/21/2021	14.0
Trusted Advisor Series 2021	Eide Bailly LLP	03/30/2021	1.5
Live Training Session: ASN 2020	Eide Bailly LLP	01/15/2021	1.5
Single Audit Webcast: 2020 Compliance Supplement Addendum	Eide Bailly LLP	01/05/2021	1.0
2020			
A&A Update 2020	Eide Bailly LLP	11/20/2020	8.0
Live Training Session: ASN 2020	Eide Bailly LLP	11/13/2020	2.0
17th Annual Conference Calibrating Our Vision in Difficult Times	Public Pension Financial Forum	10/30/2020	8.0
Single Audit Update – 2020 Compliance Supplement and COVID-19 Impact	Eide Bailly LLP	09/21/2020	1.0
2020 NASACT Annual Conference Virtual Training	NASACT	08/28/2020	7.0
2020 Virtual Professional Development Training	AGA	07/22/2020	6.5
Government & NPO Conference 2020 - Single Audit Track	Eide Bailly LLP	07/16/2020	3.0
Government & NPO Conference 2020 - NPO Audit Track	Eide Bailly LLP	07/15/2020	3.0
2020 OMB Compliance Supplement and Single Audit Update	AICPA	06/30/2020	2.0
2020 State and Local Government Audit Planning Considerations	AICPA	05/28/2020	2.0
Onmibus & Gearing Up for June 30th	Eide Bailly LLP	05/27/2020	1.5
Health & Welfare Audit Considerations	Eide Bailly LLP	05/14/2020	4.0
ERISA Industry Update	Eide Bailly LLP	05/13/2020	3.0
Student Financial Aid Single Audit Training	Eide Bailly LLP	05/08/2020	2.0
COVID19 & Relief Funding: Single Audit Compliance Considerations 2020	Eide Bailly LLP	04/30/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	04/16/2020	1.5
Internal Staff Training for GASB-87	Eide Bailly LLP	04/09/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	01/14/2020	1.0

AUDRA STEWART, CPA

Manager

INSPIRATION: I enjoy working through the challenges of the ever-changing accounting and business environments and helping our clients navigate through those challenges.

208.383.4729 | aastewart@eidebailly.com

As manager, Audra oversees the audit engagement team and provides technical accounting knowledge, including performing financial statement reviews.

When you work with Audra, you can expect her to take the time to understand the unique events that impact your entity, to gain a thorough understanding of what it takes to make your organization run and to outline how your accounting processes can help you meet your goals.

Outside of work, Audra enjoys spending time with friends and family, whether that be skiing, enjoying a college football game or taking trips throughout the U.S. and the world.

Client Work

More than eight years of public accounting experience.

Focuses on the governmental, nonprofit and commercial industries.

Memberships

American Institute of Certified Public Accountants

Idaho Society of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Masters of Science, Accounting – Boise State University

Bachelor of Arts, Business Administration Accounting – Washington State University

Audra Stewart – Relevant CPE Courses

Course Title	Sponsor	Date	Total Credits
2021			
ASN June 2020	Eide Bailly LLP	06/25/2021	1.5
GASB Webinar Series 2021	Eide Bailly LLP	Various	5.0
Planning Considerations for 2021 Single Audits (COVID-19 Focus)	Eide Bailly LLP	05/27/2021	1.0
ERISA Industry Update	Eide Bailly LLP	05/10/2021	3.5
Live Training Session: ASN 2020	Eide Bailly LLP	01/15/2021	1.5
Single Audit Webcast: 2020 Compliance Supplement Addendum	Eide Bailly LLP	01/05/2021	1.0
2020			
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	11/18/2020	2.0
Live Training Session: ASN 2020	Eide Bailly LLP	11/13/2020	2.0
Single Audit Update – 2020 Compliance Supplement and COVID-19 Impact	Eide Bailly LLP	09/21/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	09/16/2020	2.0
ASN 2020	Eide Bailly LLP	08/28/2020	1.5
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	08/04/2020	2.0
A&A Update 2020	Eide Bailly LLP	07/31/2020	8.0
Government & NPO Conference 2020 - Governmental Track	Eide Bailly LLP	07/17/2020	4.5
Government & NPO Conference 2020 - Single Audit Track	Eide Bailly LLP	07/16/2020	3.0
Government & NPO Conference 2020 - NPO Audit Track	Eide Bailly LLP	07/15/2020	3.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	07/09/2020	2.0
ASN 2020	Eide Bailly LLP	06/26/2020	1.5
Trusted Advisor Series	Eide Bailly LLP	05/28/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	05/27/2020	1.5
Health & Welfare Audit Considerations	Eide Bailly LLP	05/14/2020	4.0
Trusted Advisor Series	Eide Bailly LLP	05/14/2020	1.0
Student Financial Aid Single Audit Training	Eide Bailly LLP	05/08/2020	2.0
COVID19 & Relief Funding: Single Audit Compliance Considerations 2020	Eide Bailly LLP	04/30/2020	1.0
ERISA Industry Update	Eide Bailly LLP	04/29/2020	3.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	04/16/2020	1.5
Internal Staff Training for GASB-87	Eide Bailly LLP	04/09/2020	1.0
ASN 2020	Eide Bailly LLP	04/03/2020	1.5
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	03/10/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	03/03/2020	1.5
Microsoft Teams Basics	Eide Bailly LLP	01/21/2020	1.0
ASN - January 2020	Eide Bailly LLP	01/17/2020	1.5
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	01/14/2020	1.0

Appendix B – Peer Review

PEER REVIEW

Cherry Bekaert LLP
CPAs & Advisors

Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of Eide Bailly LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP

Appendix C – Signed Addendum

SIGNED ADDENDUM

CITY OF IDAHO FALLS

PURCHASING DEPARTMENT
IDAHO FALLS, IDAHO
Phone 208-612-8433

ADDENDUM #1

REQUEST FOR PROPOSAL NUMBER **IF-21-086**

Comprehensive Auditing Services

To All Bidders July 26, 2021

Please see the question and answers below.

1) Why is the City going out to bid and how often does the City go out to bid? Does the City require firm rotation, or can the current auditors propose on the audit?
We are going out to bid for due diligence. City does not require firm rotation.
2) On average, when does the City complete its financial records and close out the fiscal year? When are the trial balances and supporting schedules available to the auditors?
On average, the City completes year-end by end of November. However, the last two years it has been the first week in January, due closing out work orders and fixed assets.
3) When has fieldwork (both interim and final) been completed? Are there are any expected changes to the preferred timing of fieldwork?
The entire audit should be completed by February. Auditors' choice on when field work is to be completed.
4) Have there been any major events/transactions that have occurred during 2020 that would impact the financial statement audit (i.e. major debt issuances or capital improvements, or changes to major funds)?
At the end of 2020 and beginning 2021 the City issued two bonds. One for a new police station and the other for expanding transmission for electric.

5.) Has the city received any ARPA or other federal covid related funds during the year? If yes, how much was expected to be expended in the current fiscal year?
The city received and expended Cares (over $750,000) and ARPA funds (under $750,000) in 2021.
6.) What were the major sources of federal expenditures during the year (anticipated major programs for single audit testing)?
In 2020, Airport Improvement funds and Cares Funding.
7.) Does the City have an internal audit function? If so, is the assistance of the City's internal auditor(s) made available to the external auditor during the audit process?
No.
8.) Were there any known instances of fraud or illegal acts during the fiscal year?
No.
9.) Does the City utilize outside service providers for any significant functions (i.e. payroll services)?
No.
10.) Is the City willing to share historic audit fees for the City's financial audit?
Possibly. Need concurrence from City Attorney.

11.) Is the City willing to share historical audit hours, or if not known, how many auditors were generally at the City during interim and final fieldwork and how long was fieldwork generally scheduled?

Unknown, varies from year to year. Typically onsite for three to four weeks.

12.) Please provide the following, if applicable, relating to the fiscal year 2020 and 2019 audit for the City:

a. Audited Financial statement See Attached
b. Audit Adjusting Journal Entries- See Management Letter
c. Passed Adjusting Journal Entries (not posted)- See Management Letter
d. Management Letter (internal control deficiency communication, or SAS 115)- See Management Letter
e. Final governance letter to the City Council (SAS 114)
f. Certificate of Achievement For Excellence in Financial Reporting detailed listing of comments and suggestions for improvements from the GFOA- NA for 2019 and 2020

Vendor's Name
Request for Proposal Number: **IF – 21-086**
Date: August 5, 2021
Time: 4:00 p.m.

Mailing Address OR
City of Idaho Falls
Purchasing Department
PO Box 50220
Idaho Falls, ID 83405

Special Delivery
City of Idaho Falls
Purchasing Department
308 Constitution Way
Idaho Falls, ID 83402

Sincerely,

Purchasing

All bidders shall acknowledge receipt and acceptance of this Addendum #1 by signing in the space provided below and **submitting the signed Addendum with their bid**.

BIDS SUBMITTED WITHOUT THIS ADDENDUM AND SIGNED BY A COMPANY REPRESENTATIVE WILL BE CONSIDERED INVALID.

Receipt acknowledged and conditions agreed to this 3 day of August, 2021

Company Eide Bailly LLP

By: Jodi Daugherty, CPA

Title Partner

Caring for our external and internal clients with a passion to go the extra mile.

Respecting our peers and their individual contributions.

Conducting ourselves with the highest level of integrity at all times.

Trusting and supporting one another.

Being accountable for the overall success of the firm,
not just individual or office success.

Stretching ourselves to be innovative and creative, while managing the related risks.

Recognizing the importance of maintaining a balance between work and home life.

Promoting positive working relationships.

And, most of all, enjoying our jobs ... and having fun!

EideBailly®

What inspires you, inspires us.

eidebailly.com

Memorandum

File #: 21-182 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Thursday, August 19, 2021
DEPARTMENT: Municipal Services

Subject

Request to Surplus City Property

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Authorize the sale of City property located at 525 E. 8th Street and request the City Clerk to publish a summary of the action taken by the City Council in the official newspaper and provide notice of a public hearing at least fourteen (14) days prior to the date, pursuant to Idaho Statute §50-1402 or take other action deemed appropriate.

Description, Background Information & Purpose

The Fire and Municipal Services departments have determined this property, formerly known as Fire Station 6 is no longer needed and recommend the disposal of this property with a minimum appraisal value of $181,000.

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The surplus this city property supports the good governance community-oriented result by providing sound fiscal management to surplus property that is no longer need for Fire operations.

Interdepartmental Coordination

The Fire department concurs with the recommendation to surplus this property.

Fiscal Impact

The property is recommended to be surplus for a minimum appraised value of $181,000.

Legal Review

Legal concurs the Council action desired is within State Statute.

INVOICE

FROM:

Boam and Associates
1820 E 17th Street
Suite 230
Idaho Falls, ID 83404
Telephone Number: 208-528-9200 x **Fax Number:** 208-528-9204

TO:

Chandra Witt
City of Idaho Falls

E-Mail:
Telephone Number: **Fax Number:**
Alternate Number:

INVOICE NUMBER	
04281	
DATES	
Invoice Date:	
Due Date:	
REFERENCE	
Internal Order #:	04281
Lender Case #:	
Client File #:	
FHA/VA Case #:	
Main File # on form:	04281
Other File # on form:	
Federal Tax ID:	82-3872015
Employer ID:	

DESCRIPTION

Lender:
Client: City of Idaho Falls
Purchaser/Borrower:
Property Address: 525 8th St
City: Idaho Falls
County: Bonneville **State:** ID **Zip:** 83401
Legal Description:

FEES	AMOUNT
Commercial Report	1,800.00
SUBTOTAL	1,800.00

PAYMENTS			AMOUNT
Check #:	**Date:**	**Description:**	
Check #:	**Date:**	**Description:**	
Check #:	**Date:**	**Description:**	
		SUBTOTAL	0
		TOTAL DUE	$ 1,800.00

Boam & Associates

Real Estate Appraisal Report Of:
525 W 8th St
Idaho Falls, ID 83405

Date of Appraisal Report:
April 7, 2021

Prepared For:
City of Idaho Falls

Prepared By:
Boam & Associates
Curtis Boam, ID-CGA #51

File Name:
#04281

Boam & Associates
REAL ESTATE APPRAISALS
1820 E 17th Street Suite 230
Idaho Falls, ID 83404
Phone (208) 528-9200
Fax (208) 528-9204
Email: valuationfinder@gmail.com

Curtis J. Boam
Certified General Appraiser

May 28, 2021

Chandra Witt
City of Idaho Falls

RE: Fire Station
525 W 8th St
Idaho Falls, ID 83405

Dear Mrs. Witt:

As requested, I have completed the appraisal on the above referenced property. A personal inspection was made of the property by me.

I have analyzed the various factors that influence value for the purpose of estimating a supportable indication and appraisal of the market value of the subject properties in its present condition and based on its highest and best use.

This is an appraisal report.

As a result of my inspection, investigation, and analysis, I have concluded the following opinion of the market value of the subject property. The estimate market value of the subject property as of April 7, 2021 is $181,000.

Sincerely,

Curtis Boam

Curtis J. Boam
Appraiser, CGA-51

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Overview

Property Type	Commercial Property
Real Estate Appraised	525 W 8th St
County	Bonneville
Client	City of Idaho Falls
Borrower(s)	N/A
Intended User	City of Idaho Falls
Intended Use	Estimate Market Value
Effective Value Date *(point in time that the value applies)*	4/7/2021
Report Date *(date the report is transmitted to client)*	5/28/2021

Appraisal Report Standard:
My analyses, opinions, and conclusions were developed, and this report has been prepared, to conform to the Uniform Standards of Professional Appraisal Practice (USPAP) and Federal Financial Institutions Regulatory Agencies (FFIRAs) and Related Bodies that were in effect at the time this report was prepared.

Overview Continued:

Property Rights Appraised:

The real property is appraised as a fee simple interest. No personal property was included in the appraisal report.

Ownership and Recent History:

Recorded County Records indicate that the property is currently owned by the City of Idaho Falls.

Sales History:

No sales history was available or obtained in the preparation of this appraisal report for the last three years.

Scope of Work:

The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) perform a complete visual inspection of the interior and exterior areas of the subject property, (2) inspect the neighborhood, (3) inspect each of the comparable sales from at least the street, (4) research, verify, and analyze data from reliable public and/or private sources, and (5) report his or her analysis, opinions, and conclusions in this appraisal report.
The report is to be used only by the client for their purpose. The report does not allow for any other use or purpose.

Development upon the intended use, intended users, and agreements between the appraiser and the client, the appraisal development process may include several, but not necessarily all of the following tasks:

- Observation of the property appraised
- Research for appropriate market data
- Data verification
- Consideration of influential market area, physical, economic, and governmental factors
- Determination of the subjects highest and best use(s), if appropriate
- Development of one or more applicable approaches to value
- Reconciliation of value indications
- Preparation of this report

Extent of Services Provided:

Number of Final Value Opinions Developed	1
Value Opinion(s)Reflect the Worth of the Property Appraised	As-Is
Extent of Report Preparation	A Summary Appraisal Report
Other Report of Preparation	Report Complies with FIRREA
Data Sources	Local MLS; Public Records
Documents Considered	County Records and local MLS data
Data Verification	Direct and Indirect Materials
Extent of Subject Observation by Appraiser	Adequate Interior and Exterior Inspections

Area Data:

The subject property is located in the central portion of the City of Idaho Falls which is in central Bonneville County. Idaho Falls is the county seat and has a population of approximately 63,543people. Idaho Falls is located in southeastern Idaho and is a major trade center. The county population is approximately 121,680 people.

Idaho Falls is an agricultural community with the main crop being potatoes. There is also grain, livestock, and other commodities grown here, but the main industry is potatoes.

Other major industries and employers in the area are the Idaho National Laboratory and related contractors with that facility, manufacturing businesses, various retail stores, various construction companies, school districts, and medical facilities. Also providing employment are various other service industries. There are numerous marketing and manufacturing firms in and around the area.

Idaho Falls is the home of College of Eastern Idaho, which is a state-owned educational institution. The ISU/UI Center for Higher Education and University Place which are affiliated with Idaho State University and the University of Idaho are located here.

Idaho Falls is in the heart of summer and winter recreation areas such as Island Park and West Yellowstone. There are two national parks and a national monument located in the area. There is also fishing, boating, camping, snowmobiling, skiing, and other recreational features located throughout the region.

The area is served by numerous financial organizations. They include banks, credit unions, mortgage companies, and etc.

Transportation for the area is provided by major airlines in Idaho Falls. It is also serviced by a bus line. Union Pacific Railroad runs through the area. Interstate Highway 15, State Highways 26 and 91 also run throughout the area. Numerous trucking companies are located in the area. There is both city and county government.

There is an annual precipitation of approximately 9 inches. Winter temperatures average from 10-30 degrees and summer temperatures ranging from 50-90 degrees for an average. The elevation is approximately 4700 feet.

Area Data Continued:

Health care is mainly provided by Eastern Idaho Regional Medical Center and Mountain View Hospital. There are also a nursing home and living centers, surgical centers, and numerous physicians and surgeons in the area.

Basic services such as grocery stores, eating establishments, service stations, and various other service and convenience businesses are found in the area.

The greater Idaho Falls area has two school districts serving all grades kindergarten through 12th grade. There are several church and religious denominations in the area.

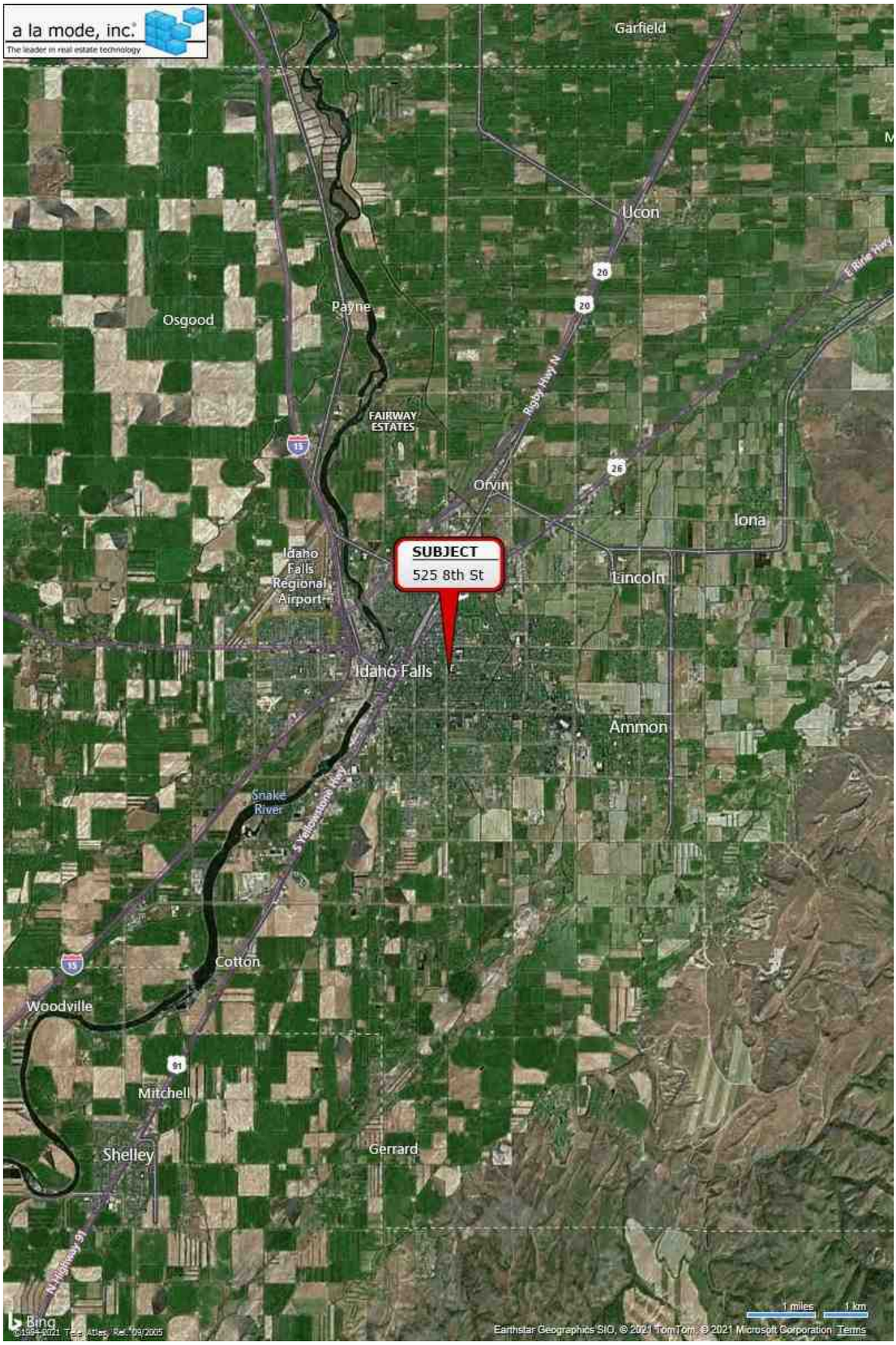
Several parks are located throughout the city. There is an aquatic center, park, museum, and zoo in the center of town. There are four 18 hole golf courses in the area.

Because Idaho Falls is a main route to the national parks and other points of interest in the area, there is some tourism. There is motel/hotel facilities scattered throughout.

In addition to Idaho Falls being a major trade center in the area, it is also a major employment center which provides additional employment to the people who live in surrounding communities.

Area Map

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							

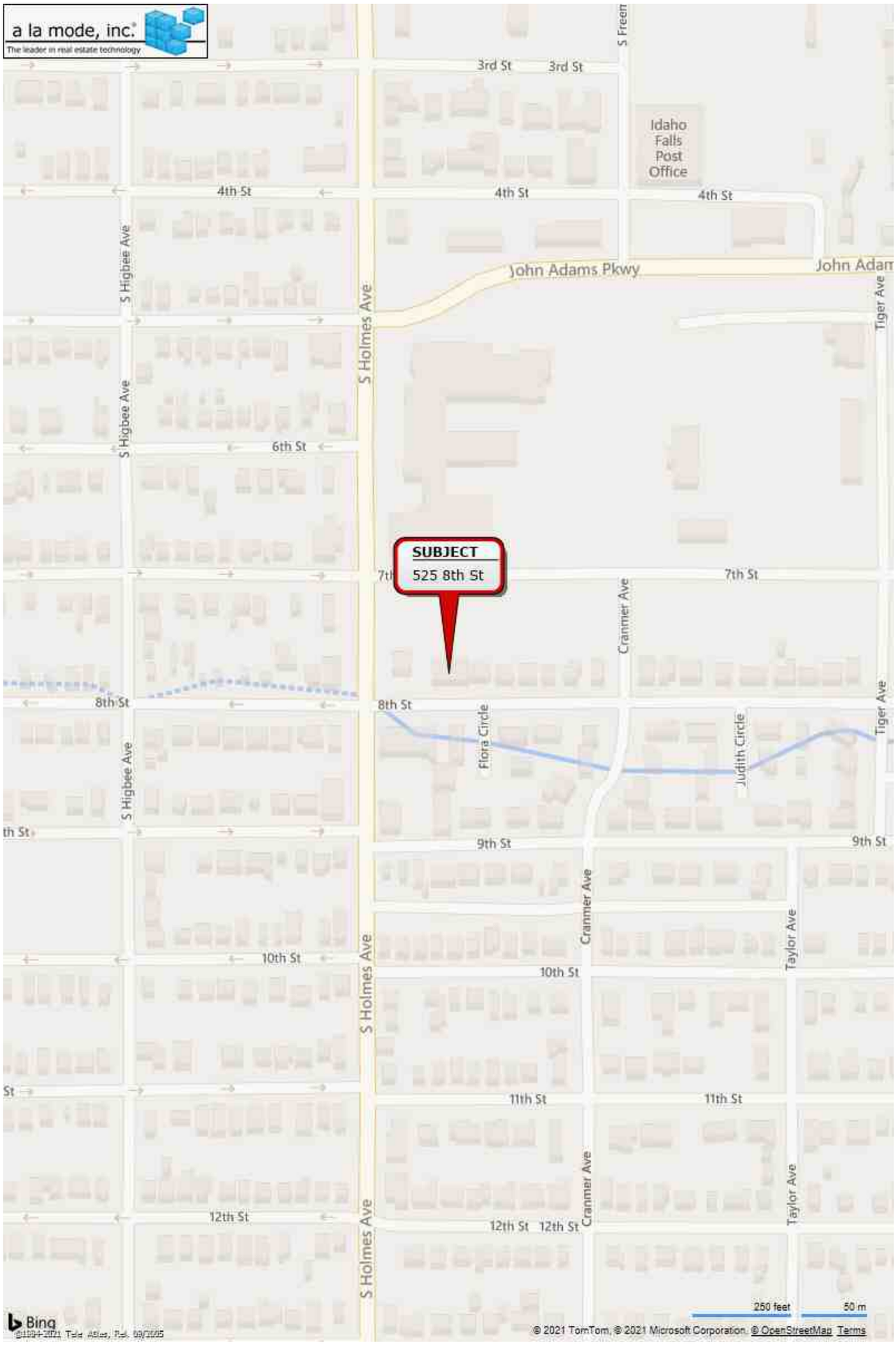


Neighborhood Description:

The neighborhood is the central portion of Idaho Falls. It is north of 17th street, south of 1st street, east of boulevard, and west of Woodruff. The neighborhood is mainly residential. Commercial properties are located along the major roads. Minor neighborhood conveniences include convenient stores, offices and small retail. Idaho Falls High School is in the area. The neighborhood is fully developed. Some residential property is being replaced. There is access by city streets. Neighborhood land mix appears compatible. No apparent adverse condition.

Neighborhood Map

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							



Definitions Used in this Appraisal:

Market Value: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeable, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions where by:

- Buyer and seller are typically motivated;
- Both parties are well informed or well advised, and acting in what they consider their best interests;
- A reasonable time is allowed for exposure in the open market;
- Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and
- The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale. (USPAP 2018-2019 Addition page 153)

Highest and Best Use: The reasonably probable use of property that results in the highest value and best use must meet legal permissibility, physical possibility, financial feasibility, and maximum productivity.

The use of an asset that maximizes its potential and that is possible, legally permissible, and financially feasible. The highest and best use may be for continuation of an asset/'s existing use or for some alternative use. This is determined by the use that a market participant would have in mind for the asset when formulating the price that it would be willing to bid. (IVS)

The highest and most profitable use for which the property is adaptable and needed or likely to be needed in the reasonably near future. (Uniform Appraisal Standards for Federal Land Acquisitions) (Dictionary of Real Estate Appraisal 6th Addition page 109)

Improvements: Buildings or other relatively permanent structures or infrastructure (e.g., sewer lines, water lines, and roads) located on, or attached to land. (Dictionary of Real Estate Appraisal 6th Addition page 114) Other improvements may be but are not limited to cleaning of debris, landscaping, etc.

Appraisal is also subject to lender's definitions. See attached engagement letter.

Subject Property Specs:

Legal Description:

LOTS 13-14, BLOCK 1, SAFSTROM NW1/4, SEC 20, T 2N, R 38

Zoning:

The properties are subject to zoning ordinances of Idaho Falls City classified as SDR1/ Single Family Residential.

Assessed Value and Taxes:

According to the Bonneville county Treasurer the property is tax exempt.

Assessor's Parcel # RPA2120001013A

Flood Hazard:

Flood Hazard Zone C, Map # 1600290005B, Map Date October 15, 1982

SAFSTROM ADDITION

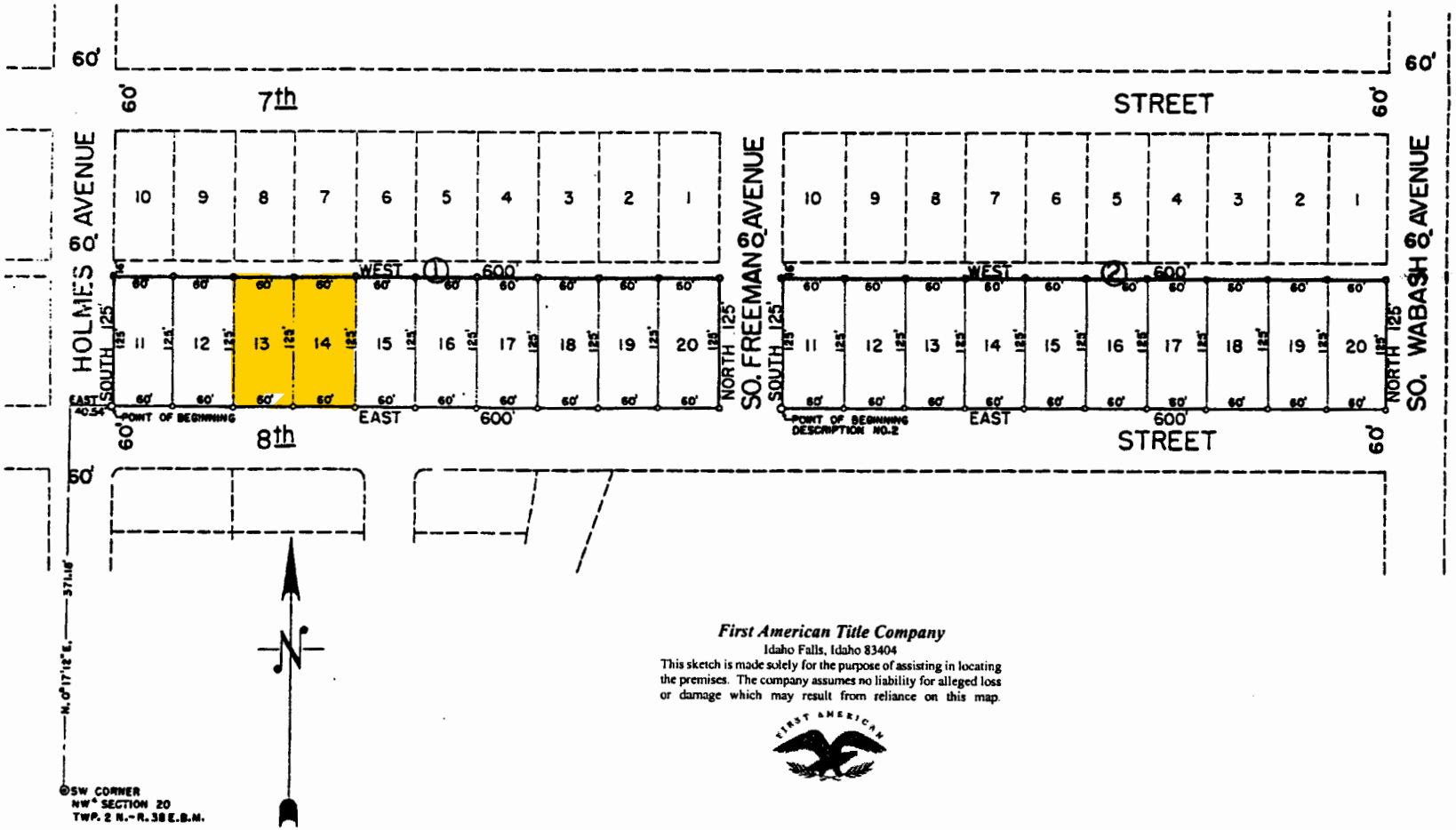
(DIVISION NO. 1)

TO

THE CITY OF IDAHO FALLS, IDAHO.

A PORTION OF

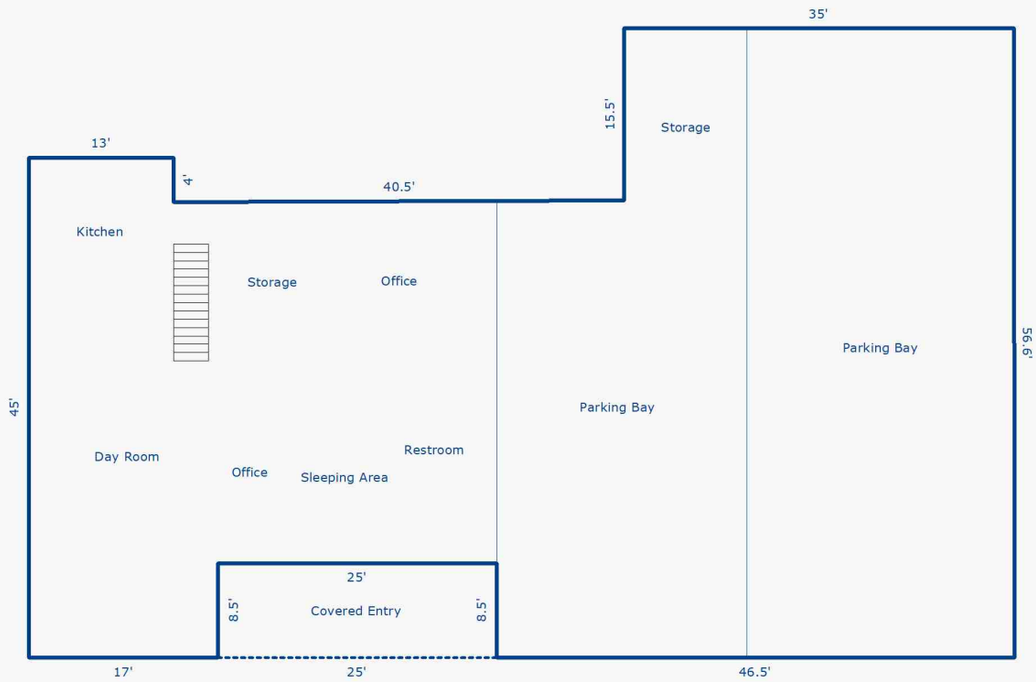
NW1/4 of Sec. 20, T.2 N., R.38 E.B.M.



First American Title Company
Idaho Falls, Idaho 83404
This sketch is made solely for the purpose of assisting in locating the premises. The company assumes no liability for alleged loss or damage which may result from reliance on this map.

Building Sketch (Page - 1)

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							



Sketch by Apex Sketch v5 Standard™

Comments:

AREA CALCULATIONS SUMMARY

Code	Description	Net Size	Net Totals
GLA1	First Floor	4017.14	4017.14
P/P	Porch	212.50	212.50
Net LIVABLE Area	(rounded)		4017

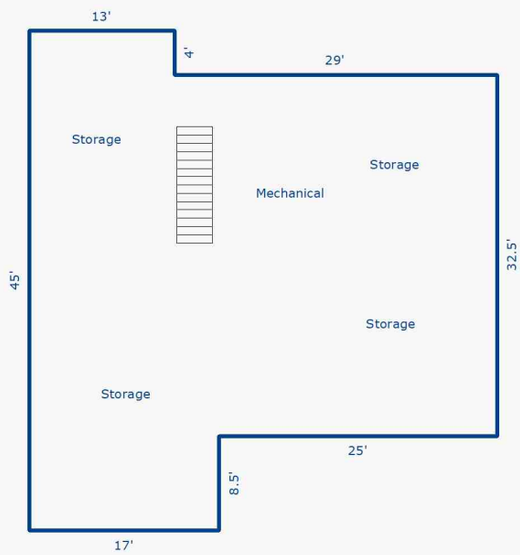
LIVING AREA BREAKDOWN

Breakdown				Subtotals
First Floor				
0.5 x	8.5	x	0.0	0.02
0.5 x	32.5	x	0.0	0.32
	46.5	x	8.5	395.21
	8.5	x	17.0	144.50
0.5 x	40.5	x	0.1	2.59
	4.0	x	13.0	52.00
	88.5	x	32.5	2875.45
	15.5	x	35.0	542.50
	35.0	x	0.1	4.48
0.5 x	15.5	x	0.0	0.07
10 Items			(rounded)	4017

Building Sketch (Page - 2)

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							

Basement Area



Sketch by Apex Sketch v5 Standard™

Comments:

AREA CALCULATIONS SUMMARY

Code	Description	Net Size	Net Totals
BSMT	Basement	1561.50	1561.50

AREA BREAKDOWN

Breakdown	Subtotals

PROPERTY DESCRIPTION:

The subject property contains 30,054 sq. ft. or 0.69 acres. (two lots). It is rectangularly shaped With street frontage along the front. There is an alley across the rear. Gravel parking is located in the rear off the alley. The landscaping is mainly lawn. There is front street parking. There are city utilities utilized by the property.

The subject building was built as a neighborhood fire station in the 1950's. It was used for that purpose for several years and since has been converted to storage and satellite office. The building includes 4017 sq. ft. building which includes two parking bays. Rooms include office areas, kitchen, storage, sleeping area and day room. The basement is unfinished and is used for storage and mechanical. The basement is 1561 sq. ft. There is a front covered porch. Construction is frame and brick on a concrete foundation. The roof is tar and gravel. The windows, plumbing, heating and electric are adequate. The interior is painted drywall with vinyl and carpet floor coverings. Maintenance appears to be adequate. The overall condition is average. The parking bays have high ceilings and doors to accommodate the equipment that has been housed on the property.

Remaining economic life is estimated at less than 30 years. Without major remodel and updating the building is approaching the end of its remaining economic life.

HIGHEST AND BEST USE:

The highest and best use definition is indicated in the Definition Section of this report. The characteristics of the land such as size, shape, location, and topography have been considered. In addition, the analysis has included the surrounding developments, existing zoning, access, utilities, current market trends, and demand for property of this type in the market area.

The land value is based on the premise of the highest and best use "as though vacant". There are four tests which are taken into consideration in developing an opinion of highest and best use. These four tests include an examination of those uses that are physically possible, legally permissible, financially feasible, and maximally productive. Each criterion is considered cumulatively and provides the best analysis for the highest and best use of the land.

The improvements on the subject property conform to zoning. Current use as a neighborhood fire station which is allowed by zoning.

Neighborhood trends appear stable.

Considering the subject property's characteristics and the above four tests, the uses of the property allowed by their current zoning of Single Family Residential in its highest and best use currently. It is likely that the property would have to be rezoned for any use other than SDR1/Single Family Residential.

Photograph Addendum

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							

Exterior

Exterior

Exterior

Exterior

Exterior

Exterior

Exterior

Exterior

Street View

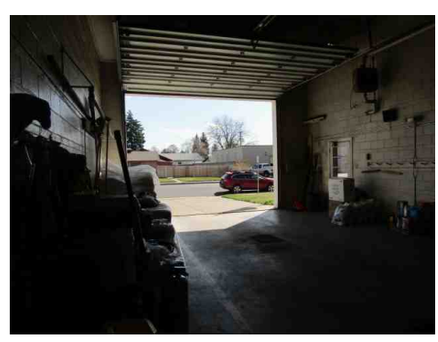
Street View

Garage Interior

Garage Interior

Garage Interior

Garage Interior



Garage Interior

Photograph Addendum

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							

Interior

Interior

Interior

Interior

Interior

Interior

Interior

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Interior

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Interior

Interior

APPROACHES TO VALUE:

Three approaches to value are generally considered in arriving at an estimate of value of Real Estate. These are called Cost, Income, and Sales Comparison Approaches.

In the Cost Approach, a value is estimated by computing the present replacement cost of the improvements and then applying an appropriate depreciation rate to arrive at a depreciated value, found by comparison in the market, to arrive at a value for the property. This approach is based on the assumption that the replacement cost is the upper limit of value. This approach is best used when the improvements are new or near new and are proper. As improvements increase in age and depreciation accumulates, the validity of this approach lessens.

The Income Approach is a process of developing the gross income from a property into an indication of value. This is accomplished by analyzing the relationship of net incomes from similar properties based on economic rent to their selling prices in the market. The relationship between net income and selling price is called the capitalization rate. This rate is divided into the indicated net income for the subject property, other units of comparison were also considered.

The application of the Sales Comparison Approach produces an estimate of value by comparing it with similar properties of the same type and class that have sold or are currently offered for sale, is this considered the most reliable approach for the subject property. Prices of those properties deemed most comparable tend to set the range in which the value of the subject property will fall. When properly applied, this approach generally allows for decrease or increase in value.

COST APPROACH:

The Cost Approach was not developed due to age of improvements and depreciation estimates.

INCOME APPROACH:

The subject property is currently occupied by the City of Idaho Falls, and the Income Approach is not applicable.

SALES COMPARISON APPROACH:

In arriving at an estimated value by this approach, the market has been investigated for sales of similar properties in the area. Recent sales of similar, comparable properties are limited.

The comparable sales considered were as representative of the subject as possible. They were located in the subject and competing neighborhoods within the market area. They also varied in size, design, condition, and use. They were the most current available. Data obtained from local MLS, public records, local real estate agents, and associate appraisers.

Marketing time for commercial property in the subjects' market area is estimated in excess of 180 days. A quicker marketing time could be obtained depending on buyer and sellers' motivation reflected in asking prices and offers made and accepted. Exposure time is estimated similar to market time.

Value appears to be related to a particular property with considerations given to size. Also, improvements have some limited value depending on their condition and overall contribution. Quite often in purchases of this type, property sales do not reflect a firm pattern but more desire or needs of an individual and are often affected by the sellers and or buyer’s motivation and supply and demand.

Commercial construction has been limited in the neighborhood over the past several years. The subject is fully developed. Any new construction would include remodeling of existing buildings or the removal of existing buildings for redevelopment. Currently supply and demand appears in balance for property similar to the subject.

5 improved sales were considered to establish a value for the subject property.

A summary of these sales is on the next three pages with complete sale data located in the sale data section of the report. Data is retained in the appraiser’s file.

Sales Comparison Approach Continued:

Sale **(Subject)**	1	2	3	4	5
Location	120 Northgate Mile Idaho Falls, 83401	160 Lomax St Idaho Falls 83401	393 E 1st St Idaho Falls 83401	1500 W Pancheri Dr Idaho Falls 83402	538 W 21st St Idaho Falls 83402
Sale Date	04/2019	01/2021	06/2019	03/2020	10/2019
Sales Price	$288,000	$250,000	$250,000	$175,000	$151,500
Land Size **(30056 sq. ft.)**	21780 sq. ft.	29229 sq. ft.	6098 sq. ft.	15246 sq. ft.	9583 sq. ft.
Building Size **(4017 sq. ft.)**	7275 sq. ft.	4760 sq. ft.	6200 sq. ft.	3000 sq. ft.	4538 sq. ft.
Sale Price Per sq.ft. Of Building	$39.59	$52.52	$40.32	$58.34	$33.38
Adjustments:	Building Size +10%	No Basement +5% Storage Buildings -15%	No Basement +5% Site Size +10%	Shop -10% No Basement +5% Building Size -5% Site Size +5%	Shop -10% No basement +5% Site Size +10%
Indicated Adjusted Value/per unit	$43.55	$47.27	$46.37	$55.42	$35.05

Sales Comparison Approach Continued:

Comparable 1: Located on the corner of a commercial area. In the neighborhood west of the subject. The building is currently retail. Construction quality is similar. It has a partial basement for storage and a small upper level for offices. It has a corner location. On-site parking. The building was built in 1955. The building has had some minor updates since it's purchase. The property is located on a busy street.

Comparable 2: Located in the neighborhood west of the subject. The building was built in 1942. There is a main building with several storage buildings attached. The building is framed construction, in average condition. There is onsite parking. The most recent use for the property was a used car lot. The property is located on a busy street.

Comparable 3: Located north west of the subject in the neighborhood. The building was built in 1952. It is currently used for retail. The construction quality is similar to the subject. There is street parking and some limited rear parking.

Comparable 4: Located in a neighborhood south west of the subject. The property has some onsite parking. Its main use is office. There was an additional attached shop on the property. The access is shared by adjoining properties. The building was built in 1980 and is block construction.

Comparable 5: Located south west of the subject in a neighboring neighborhood. Included on the property is a house and two shop buildings with associated office space. Main building was built in approximately 1960 and has had some remodeling. There is some onsite parking and additional street parking. It is block construction.

Sales comparison approach continued:

Adjustments were made for differences in features of the comparables when compared to the subject. Major Adjustments were made for building size, no basement, shops and other storage buildings as well as site size. No time adjustment was indicated for comparables over 12 months old. Based on the indicated adjusted values, I estimate the subject value at $45.00 per sq. ft of building area. This includes land and all associated improvements.

Giving comparables 1, 2 and 3 the most weight $45.00 per sq. ft. of building area is indicated.

4,017 sq. ft. at $45.00/ sq. ft. = $180,765

Summary of Sales Comparison $181,000

RECONCILIATION AND CONCLUSION:

COST APPROACH	N/A
INCOME APPROACH	N/A
SALES COMPARISON APPROACH	$181,000

The Cost Approach is the least reliable of the approaches to value due to age of building.

The Income Approach is estimated based on the current rent. It appears to be at market. Expenses were estimated. This indicates the lower value of the range of the three approaches.

The Sales Comparison Approach is based on similar sales of property like the subject. They have similar uses and were considered equal in location. Adjustments were made for land and building size.

The Sales Comparison Approach was given the most weight and reflects the current value of the subject in the market. The estimate market value of the subject property at 525 W 8th St. as of April 7, 2021 is $181,000. The above value represents the value of the land and building improvements only and does not include any personal property.
.

STATEMENT OF ASSUMPTIONS & LIMITING CONDITIONS:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership. The future operation of the property assumes skilled and adequate management but are not represented to be historically based.
2. The appraiser may have provided a sketch in the appraisal report to show approximate dimensions of the improvements, and any such sketch is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size. Unless otherwise indicated, a Land Survey was not performed.
3. If so indicated, the appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, expressed or implied, regarding this determination.
4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.
5. If the cost approach is included in this appraisal, the appraiser has estimated the value of the land in the cost approach at its highest and best use, and the improvements at their contributory value. These separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used. Unless otherwise specifically indicated, the cost approach value is not an insurance value, and should not be used as such.
6. The appraiser has noted in the appraisal report any adverse conditions (including, but not limited to, needed repairs, depreciation, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property, or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property, or adverse environmental conditions (including, but not limited to, the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, expressed or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.
7. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties. All information furnished regarding rental rates, lease terms, or projections of income and expense is from sources deemed reliable. No warranty or representation is made as to the accuracy thereof.
8. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice, and any applicable federal, state, or local laws. The information contained in this report is specific to the needs of the client and for the intended use stated in this report. The appraiser is not responsible for any unauthorized use of this report.
9. If this appraisal is indicated as subject to satisfactory completion, repairs, or alterations, the appraiser has based his or her appraisal report and valuation conclusion on the assumption that completion of the improvements will be performed in a workmanlike manner.
10. An appraiser's client is the party (or parties) who engage an appraiser in a specific assignment. Any other party acquiring this report from the client does not become a party to the appraiser-client relationship. Any persons receiving this appraisal report because of disclosure requirements applicable to the appraiser's client do not become intended users of this report unless specifically identified by the client at the time of the assignment.
11. The appraiser's written consent and approval must be obtained before this appraisal report can be conveyed by anyone to the public, through advertising, public relations, news, sales, or by means of any other media, or by its inclusion in a private or public database.
12. An appraisal of real property is not a 'property inspection' and should not be construed as such. As part of the valuation process, the appraiser performs a non-invasive visual inventory that is not intended to reveal defects or detrimental conditions that are not readily apparent. The presence of such conditions or defects could adversely affect the appraiser's opinion of value. Clients with concerns about such potential negative factors are encouraged to engage the appropriate type of expert to investigate.
13. Values for various components of the subject parcel and improvements or the value derived by one or two approaches to value as contained within this report are valid only when making a summation or final opinion of value and are not to be used independently for any purpose and must be considered invalid if so used. A separate report on only a part of a whole property, particularly if the reported value exceeds the value that would be derived if the property were considered separately as a whole, must be stated as a fractional report.
14. Forecasts of effective demand for the highest and best use or the best fitting and most appropriate use were based on the best available data concerning the market and are subject to conditions of economic uncertainty about the future.

APPRAISER'S CERTIFICATION:

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The credibility of this report, for the stated use by the stated user(s), of the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
4. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
7. My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
8. I did not base, either partially or completely, my analysis and/or the opinion of value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property, or of the present owners or occupants of the properties in the vicinity of the subject property.
9. Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
10. Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification.
11. All conclusions and opinions concerning the real estate that are set forth in this report were prepared by the Appraiser(s), whose signature(s) appears on this report. No change of any item in this report shall be made by anyone other than the Appraiser, and the Appraiser shall have no responsibility for any such unauthorized change.

In compliance with the 2014-2015 Revisions to the USPAP Ethics Rule, unless otherwise noted I have performed no prior service, as an appraiser, regarding the property that is the subject of this report within the three year period immediately preceding acceptance of this assignment.

SUPERVISORY APPRAISER'S CERTIFICATION: If a supervisory appraiser signed the appraisal report, he or she certifies and agrees that: I directly supervised the appraiser who prepared the appraisal report, have reviewed the appraisal report, agree with the statements and conclusions of the appraiser, agree to be bound by the appraiser's certifications numbered 3 through 8 above, and am taking full responsibility for the appraisal and the appraisal report.

ADDRESS OF PROPERTY APPRAISED: 525 W 8th St

APPRAISER:

Signature: Curtis Boam

Name: Curtis J. Boam

Date Signed: 05/28/2021

State Certification #: CGA #51

or State License #: _____

State: Idaho

Expiration Date of Certification or License: 11/09/2021

SUPERVISORY APPRAISER (if required)**:**

Signature: _____

Name: _____

Date Signed: _____

State Certification #: _____

or State License #: _____

State: _____

Expiration Date of Certification or License: _____

____ Did ____ Did Not Inspect Property

HAZARDOUS SUBSTANCES STATEMENT

Unless otherwise noted in this report, the existence of hazardous substances, including without limitation asbestos, polychlorinated biphenyls, petroleum leakage or agricultural chemicals, which may or may not be present on the property, or other environmental conditions, were not called to the attention of nor did the appraiser become aware of such during the appraiser's inspection. The appraiser has no knowledge of the existence of such materials on or in the property unless otherwise stated. The appraiser, however, is not qualified to test such substances or conditions. If the presence of such substances, such as asbestos, urea formaldehyde foam insulation, or other hazardous substances or environmental conditions affect the value of the property, the value estimate is predicated on the assumption that there is no such condition on or in the property or in such proximity thereto that it would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them.

COVID-19 IMPACT STATEMENT

As of the effective date of the appraisal, the short and long-term impact on the market from the COVID-19 pandemic is unknown; however, it is reasonable to assume that current restrictions in market activity due to the virus may extend marketing time beyond the current levels. This assumption has been taken into consideration with regards to the estimate of reasonable exposure time. At this time, the appraiser assumes that there is no delay in market activity and no significant long-term shift in demand and supply which would result in a change in market activity or prices. These are considered to be extraordinary assumptions which, if proven false, could impact the opinions and conclusions expressed herein.

QUALIFICATIONS OF THE APPRAISER

CURTIS J. BOAM

Idaho State Certified Appraiser, #CGA-51

BUSINESS ADDRESS

Phone: 208-528-9200

1820 E 17th St STE 230
Idaho Falls, ID 83404

Fax: 208-528-9204

Email: valuationfinder@gmail.com

APPRAISAL EXPERIENCE

Curtis J. Boam & Associates, Owner/Appraiser -March 88 to Present;

Eastern Idaho Appraisal Service, Associate/Appraiser- May 88 to December 92;

England, Boam & Associates, Partner/Appraiser- June 84 to March 88;

Bingham County Assessor's Office, Staff Appraiser- Sept 80 to May 90;

VA, FHA, HUD Certified

Residential, Agricultural, Commercial and Industrial Properties

EDUCATION

Education Requirements have been met each year starting with 1988 through 2018. Most recent courses in the past 5 years include:

Relocation Appraisal and the New ERC Form- August 2014, The Nuts and Bolts of Green Building for Appraisers (With Audio and Video)- September 2014, Appraisal for Self-Storage Facilities- October 2014, Appraisal of Assisted Living Facilities- March 2015, The New FHA Handbook 4000.1- July 2015, Code of Ethics (Teton Board of Realtors)- October 2015, Online Business Practices and Ethics- October 2015,Various other mapping, appraisal and financial seminars, 2016-2017 7-hour National USPAP Update Course- October 2016, Understanding Residential Construction-May 2016, The Nuts and Bolts of Green Building for Appraisers (with Audio and Video)- September 2017, Supporting Your Adjustments: Methods for Residential Appraisers- December 2017, Land and Site Valuation- March 2018. Manufactured Home Appraisal- January 2020. The Fundamentals of Appraising Luxury Homes- January 2020. 7-Hour National USPAP Update Course- May 2020.

MAJOR CLIENTS

Heartland Real Estate, Way Out West Realty, Blackfoot Real Estate, A Dream Away Realty, Robie Real Estate, Veterans Administration, HUD/FHA, Fannie Mae, Mountain West Realty, Bank of Commerce, US Bank, Bank of Idaho, Wells Fargo Bank, USDA, Farm Credit Services, Rels, Valuation, ValueNet, Ireland Bank, Summit National Bank, Connections Credit Union and other various institutions.

AFFILIATIONS

Snake River Regional MLS(Idaho Falls/Blackfoot), Upper Valley Board of Realtors, Pocatello Board of Realtors and MLS, Teton Board of Realtors and MLS (Jackson, WY), Eastern Idaho Chapter of Farm Managers and Rural Appraisers, National Association of Real Estate Appraisers, C.R.E.A, C.C.R.A, and C.V.C. Destination's, Practicing Affiliate of the Appraisal Institute, Salmon River Board of Realtors.

REFERENCES

Clayton Case	208-244-8987	Bank
Karen Cameron	208-558-7354	Realtor
Greg Kelley	208-529-5058	Appraiser

LIMITING CONDITIONS

1- The Americans with Disabilities Act (ADA) became effective January 26, 1992. I have not made a specific compliance survey and analysis of this property to determine whether or not the subject property is in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the property together with a detailed analysis of the requirements of the ADA could reveal that the property is not in compliance with one or more of the requirements of the act. If so, this fact could have a negative effect upon the value of the property. Since I have no direct evidence relating to this issue, I did not consider possible noncompliance with the requirements of ADA in estimating the value of the property.

2- By this notice, all persons, companies, or corporations using or relying on this report in any manner bind themselves to accept these Contingent and Limiting conditions, and all other contingent and limiting conditions contained elsewhere in this report. Do not use any portion of this report unless you fully accept all Contingent and Limiting conditions contained throughout this document.

3- The "Subject" of "Subject Property" refers to the real property that is the subject of this report. An Appraiser is defined as an individual person who is licensed to prepare real estate appraisal-related services in the State of Idaho and affixes his signature to this document

4- These contingent and Limiting Conditions are an integral part of this report along with all certifications, definitions, descriptions, facts, statements, assumptions, disclosures, hypotheses, analyses and opinions.

5- All contents of this report are prepared solely for the explicitly identified client and other explicitly identified intended users. The liability of the Appraiser is limited solely to the client. There is no accountability, obligation, or liability to any other third party. Other intended users may read but not reply on this report. The Appraiser's maximum liability relating to services rendered under this engagement (regardless of form of action, whether in contract, negligence or otherwise) is limited to the fee paid to Boam and Associates Appraisal Company for that portion of their services, or work product giving rise to liability. In no event shall the Appraiser b liable for consequential, special, incidental or punitive loss, damages or expense (including without limitation, lost profits, opportunity costs, etc.) even if advised of their possible existence. If this report is placed in the hands of anyone other than the client, the client shall make such party aware of all contingent and limiting conditions, assumptions, and disclosures. Use of this report by third parties shall be solely at the risk of the third party.

6- This document communicates the results of an appraisal assignment. This communication is not an inspection, engineering, construction, legal, or architectural report. It is not an examination or survey of any kind. Expertise in these areas is not implied. The Appraiser is not responsible for any costs incurred to discover, or correct any deficiency in the property.

7- As part of this appraisal, information was gathered and analyzed to form opinion(s) that pertain solely to one or more explicitly identified effective value dates. The effective value date is the only point in time that the value applies. Information about the subject property, neighborhood, comparables, or other topics discussed in this report was obtained from sensible sources. In accordance with the extent of research all information cited herein was examined for accuracy, is believed to be reliable, and is assumed reasonably accurate. However, no guaranties or warranties are made for this information. No liability or responsibility is assumed for any inaccuracy which is outside the control of the Appraiser, beyond the scope of work, or outside reasonable due diligence of the Appraiser.

8- Real estate values are affected by many changing factors. Therefore, any value opinion expressed herein is considered credible only on the effective value date. Every day that passes thereafter, the degree of credibility wanes as the subject changes physically, the economy changes, or market conditions change. The Appraiser reserves the right to amend these analyses and/or value opinion(s) contained within this appraisal report if erroneous, or more factual-information is subsequently discovered. No guarantee is made for the accuracy of estimates or opinions furnished by others, and relied upon in this request.

9- In the case of limited partnerships, syndication offerings, or stock offerings in the real estate, the client agrees that in case of lawsuit (brought by the lender, partner, or part owner in any form of ownership, tenant, or any other party), the client will hold Boam and Associates Appraisal Company completely harmless. Acceptance of, and/or use of this report by the client, or any third party is prima facie evidence that the user understands and agrees to all these conditions.

10- Unless specifically stated otherwise herein, the Appraiser is unaware of any engineering study made to determine the bearing capacity of the subject land or nearby lands. Improvements in the vicinity, if any, appear to be structurally sound. It is assumed soil and subsoil conditions are stable and features that cause supernormal costs to arise. It is also assumed existing soil conditions of the subject land have proper load bearing qualities to support the existing improvements, or proposed improvements appropriate for the site. No investigation for potential seismic hazards were made. This appraisal assumes there are no conditions of the site, subsoil, or structures, whether latent, patent, or concealed that would render the subject property less valuable. Unless specifically stated otherwise in this document, no earthquake compliance report, engineering report, flood zone analysis, hazardous substance determination, or analysis of these unfavorable attributes was made, or ordered in conjunction with this appraisal report. The client is strongly urged to retain experts in these fields, if so desired.

11- If this appraisal values the subject as though construction, repairs, alterations, remodeling, renovation, or rehabilitation will be completed in the future, then it is assumed such work will be completed work is assumed completed in substantial conformance with plans, specifications, descriptions, or attachments made referred to herein. It is also assumed all planned, in-progress, or recently completed construction complies with the zoning ordinance, and all applicable building codes. A prospective value opinion has an effective value date that is beyond or in the future relative to this report's preparation date. If this appraisal includes a prospective valuation, it is understood and agreed the Appraiser is not responsible for an unfavorable value effect caused by unforeseeable events that occur before completion of the project.

12- Electric, heating, cooling, plumbing, water supply, sewer or septic, mechanical equipment, and other property systems were not tested. No determination was made regarding the operability, capacity, or remaining physical life of any component in, on, or under the real estate appraised. All building components are assumed adequate and in good working order unless stated otherwise. Private water wells and private septic systems are assumed sufficient to comply with federal, state, or local health safety standards. No liability is assumed for the soundness of structural members since structural elements were not tested or studied to determine their structural integrity. The rood cover for all structures is assumed water tight unless otherwise noted. This document is not an inspection, engineering or architectural report. If the client has a concern regarding structural, mechanical, or protective components of the improvements, or the adequacy or quality of sewer, water or other utilities, the client should hire an expert in the appropriate discipline before relying upon this report. No warranties or guarantees of any kind are expressed or implied regarding the current or future physical condition or operability of any property component.

13- The allocation of value between the subjects land and improvements, if any, represents our judgment only under the existing use of the property. A re-evaluation should be made if the improvements are removed, substantially altered, or the land is utilized for another purpose.

14- The Client and all intended users agree to all the following (A) This appraisal does not serve as a warranty on the physical condition or operability of the property appraised. (B) All users of this report should take all necessary precautions before making any significant financial commitments to or for the subject. (C) Any estimate for repair or alterations is a non-warranted opinion of the Appraiser.

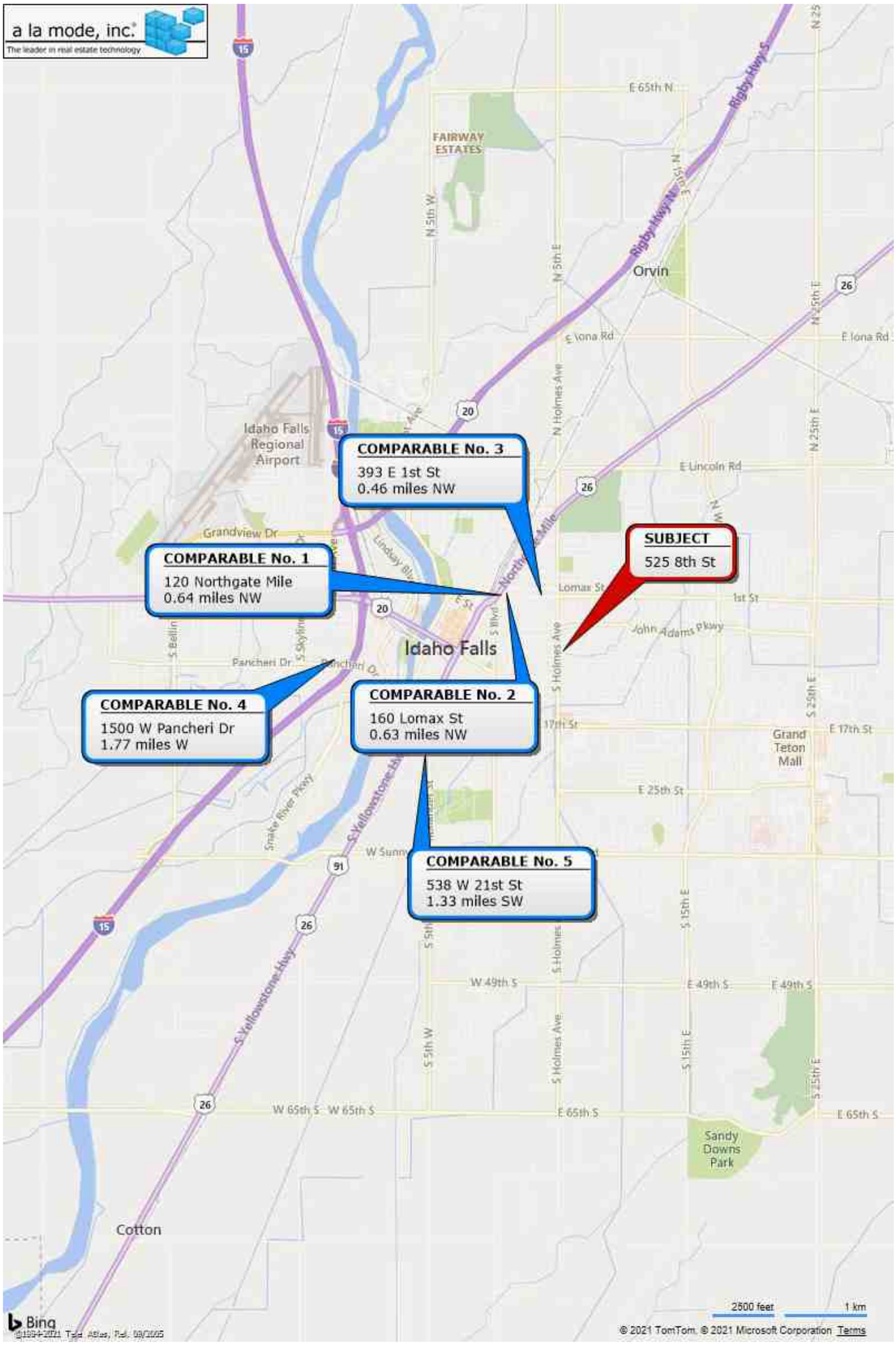
15- No liability is assumed for matters of legal nature that affect the value of the subject property. Unless a clear statement to the contrary is made in this report, value opinion(s) formed herein are predicated upon the following assumptions. (A) The real property is appraised as though, and assumed free from all value impairments including yet not limited to title defects, liens, encumbrances, title claims, boundary discrepancies, encroachments, adverse easements, environmental hazards, pest infestation, leases, and atypical physical deficiencies. (B) All real estate taxes and assessments, of any type are assumed fully paid. (C0 It is assumed ownership of the property appraised is lawful. (D) It is also assumed the subject property is operated under competent and prudent management. (E) The subject property was appraised as though and assumed free of indebtedness. (F) The subject real estate is assumed fully compliant with all applicable federal, state, and local environmental regulations and laws. (G) The subject is assumed fully compliant with all applicable zoning ordinances, building codes, use regulations, and restrictions of all types. (H) All licenses, consents, permits, or other documentation required by any relevant legislative or governmental authority, private entity, or organization have been obtained, or can be easily obtained or renewed for a nominal fee.

DATE:__May 28, 2021_____APPRAISER(s):_____

ADDENDUM

Comparable Sales Map

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							



Comparable Photo Page

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							

Comparable 1

120 Northgate Mile
Prox. to Subject
Sale Price
Gross Living Area
Total Rooms
Total Bedrooms
Total Bathrooms
Location
View
Site
Quality
Age

Comparable 2

160 Lomax St
Prox. to Subject
Sale Price
Gross Living Area
Total Rooms
Total Bedrooms
Total Bathrooms
Location
View
Site
Quality
Age

Comparable 3

393 E 1st St
Prox. to Subject
Sale Price
Gross Living Area
Total Rooms
Total Bedrooms
Total Bathrooms
Location
View
Site
Quality
Age

Comparable Photo Page

Borrower							
Property Address	525 8th St						
City	Idaho Falls	County	Bonneville	State	ID	Zip Code	83401
Lender/Client							

Comparable 4

1500 W Pancheri Dr
Prox. to Subject
Sale Price
Gross Living Area
Total Rooms
Total Bedrooms
Total Bathrooms
Location
View
Site
Quality
Age

Comparable 5

538 W 21st St
Prox. to Subject
Sale Price
Gross Living Area
Total Rooms
Total Bedrooms
Total Bathrooms
Location
View
Site
Quality
Age

Comparable 6

Prox. to Subject
Sale Price
Gross Living Area
Total Rooms
Total Bedrooms
Total Bathrooms
Location
View
Site
Quality
Age

Memorandum

File #: 21-205 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Wednesday, August 18, 2021
DEPARTMENT: Municipal Services

Subject

Approval to Write-Off Unpaid Utility Service Accounts

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Approve the write-off of $219,241.73 in unpaid utility services accounts which have been determined as uncollectible for the calendar year 2016, or take other action deemed appropriate.

Description, Background Information & Purpose

There are 694 uncollectible accounts which include the following account categories: bankruptcy at $21,717.14, deceased at $15,358.57 and incarcerated at $3,259.65. The balance of $178,906.37 has meets the terms of the City Service Delivery Account Write-Off Policy. For comparison purposes, the total approved write-off for utility service accounts last year for the calendar year 2015 was $235,291.65 and represents a decrease of $16,049.92.

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The request to write-off the accounts supports the good governance community-oriented result and is within the current City Service Delivery Account Write-Off Policy where: “No payment has been posted to the account within a four-year/five-year period; The City’s contracted collections agency determined the account is uncollectible; The account is in the name of a deceased person with no known estate; The Finance division or Department Director recommends an account write-off (in whole or part) because of hardship, collectability, payment schedule, difficulty of collection, or another business reason.”

Interdepartmental Coordination

Idaho Falls Power General Manager Prairie and Public Works Director Fredericksen have reviewed and concurred with the recommendation for the write-off.

Fiscal Impact

The requested write-off will reduce the City’s utility service accounts-receivable accounts to reflect accurate revenue collection estimates.

Legal Review

The City Attorney concurs that the action desired is within State Statute.

Memorandum

File #: 21-206 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Wednesday, August 18, 2021
DEPARTMENT: Municipal Services

Subject

Approval to Write-Off Uncollectible Miscellaneous Delinquent Accounts

Council Action Desired

☐ Ordinance ☐ Resolution ☐ Public Hearing

☒ Other Action (Approval, Authorization, Ratification, etc.)

Approve the write-off of miscellaneous delinquent accounts determined as uncollectible for a total of $96,926.24 or take other action deemed appropriate.

Description, Background Information & Purpose

Municipal Services is recommending the write-off of forty-four (44) delinquent accounts that are for damage to city property, rental of yard containers, weed control and animal control services. This request includes a total of 7 damage to city property delinquent accounts for a total of $87,123.02 for calendar years 2016 and 2019, of which 3 account holders are deceased, with no known estate; 2 account bankruptcies; and 2 account holders are incarcerated. A total of $6,326.11 for the calendar year 2016 includes unpaid rentals for yard containers. The balance of the write-off request of $3,477.11 includes unpaid weed control and animal control delinquent accounts for calendar years 2016, 2017 and 2018 deemed uncollectible by Municipal Services and verified by the City's contracted collection agency.

Alignment with City & Department Planning Objectives

☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The request to write-off the accounts supports the good governance community-oriented result and within the current City Service Delivery Account Write-Off Policy where no payment has been posted to the account within a four-year/five-year period; the city's contracted collections agency determines the account is uncollectible; the account is in the name of a deceased person with no known estate; the Finance division or Department Director recommends a write-off (in whole or part) because of hardship, collectability, payment schedule, difficulty of collection or another business reason.

Interdepartmental Coordination

Reviews have been conducted with all necessary departments.

Fiscal Impact

Approval of the request to write-off will reduce the City's miscellaneous accounts-receivable accounts to reflect accurate revenue collection estimates.

Legal Review

The City Attorney concurs that the action desired is within State Statute.