

- 7) Approve the education partnership agreement with Park University and authorize the Mayor to sign.
- 8) Accept letter of engagement with Bailey & Company, Chtd. CPAs for FY26 auditing services and authorize the Mayor and City Clerk to sign the required documents.
- 9) Accept the letter of engagement with Sorren CPAs for FY26 auditing services, and authorize the Mayor and City Clerk to sign the required documents.
- 10) To provide a letter of support from the City of Mountain Home to CDH to add to their application for the grant.

OLD BUSINESS

- 1) Action Item: Deliberation/Decision regarding audio or video recording of committee meetings. (McCarthy)
- 2) Action Item: Deliberation/Decision regarding the Railroad Extension/Relocation Project (Mountain Home Municipal Airport) and the allocation of funds.

NEW BUSINESS

- 1) Items removed from the Consent Agenda
- 2) Approve Finding of Facts for a conditional use permit to operate a drive-up window located at 945 Airbase Road with conditions.
- 3) Approve Finding of Facts for a conditional use permit to expand the Mountain Home High School administrative office located at 300 S. 11th East Street with conditions.
- 4) Action Item: Deliberation/Decision regarding the request by staff to correct specific accounting entries related to the Fire and Police impact fee and revenue accounts.
- 5) Action Item: Deliberation/Decision requiring city staff's request for direction for funding the development impact fee study.
- 6) Action Item: Deliberation/Decision to reinstate Resolution 20-2025R, thereby reestablishing the Planning and Zoning Commission to serve in the capacity of the Development Impact Fee Committee.

FINAL COMMENTS

ADJOURN

STAFF MEMO

- 1) Mountain Home Arts Council-Spring update
- 2) Staff report from the Fire Department.
- 3) Staff report from the Finance Department

Upstream Prevention Initiative

Creating the Best Possible Communities for Youth



Well-being. Together.

Who We Are

Communities for Youth is an Idaho-based initiative focused on improving youth mental health and well-being through upstream prevention.



What We Do

- We build community capacity to make data-driven decisions.
- Engaging youth is at the heart of our process.
- We partner with schools, parent groups, hospitals, local law enforcement, business leaders, and more.





CDH Partnership

Shared vision and commitment to serving youth

- Focused on upstream prevention strategies to support youth well-being*
- Leading Boise Initiative for 2025-2026*

EXCELLENCE | POSITIVE IMPACT | PARTNERSHIP | INNOVATION | CREDIBILITY | HUMANITY



Youth Mental Health in Idaho

#50

National Ranking

Idaho ranked 50th in the nation for youth mental health in 2022, indicating a severe crisis with high prevalence of mental illness and low rates of access to care.

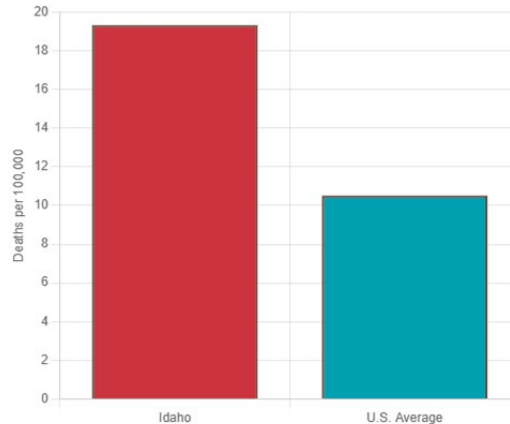


1.8x

Higher Suicide Rate

Teen Suicide Rates (per 100,000)

Idaho's rate of death by suicide among teens aged 15-19 is alarmingly high compared to the national average. This disparity underscores a critical public health issue within the state that demands immediate and focused attention.



52.5% of youth in need of mental health services go untreated each year.

Youth Mental Health in Idaho

According to the Idaho Youth Well-being Survey (2025) teen depression rates range from 24% - 67% across the state .



Three things that can promote mental health for youth in Idaho...

Increasing social connection for young people; to self, peers, and safe adults.Centering youth needs.

Taking responsibility for the environment and coming together as adults around Upstream Prevention.

Collecting community - specific data to navigate and check our work.

The 5 Guiding Principles of the Icelandic Prevention Model

Guiding Principle 1	Apply a prevention approach that is designed to enhance the community.
Guiding Principle 2	Emphasize community action and embrace public schools as the natural hub of neighborhood/area efforts to support child and adolescent health, learning, and life success.
Guiding Principle 3	Engage and empower community members to make practical decisions using local, high-quality, accessible data and diagnostics.
Guiding Principle 4	Integrate researchers, policy-makers, practitioners, and community members into a unified team dedicated to solving complex, real-world problems.
Guiding Principle 5	Match the scope of the solution to the scope of the problem, including emphasizing long-term intervention and efforts to marshal adequate community resources.

The Scope of the Solution...



Has to match the scope of the problem.

Upstream Prevention



- Work on root causes instead of waiting for crisis to occur.
- Addressing mental health and well - being takes more than clinicians, speakers, or programs.
- Focus on increasing *protective factors* and reducing *risk factors* at the community level .

BUILD A COMMUNITY COALITION

The first step is convening members of your community that want to help young people thrive. Coalitions can include everyone from educators and service providers to youth, parents and extended family, to policy makers, the business community and others.



CENTER THE YOUTH EXPERIENCE

The second step is collecting information from teens in your community to better understand their experiences, and the things in their lives that may be hurting or helping their health. This step is usually completed in collaboration with local schools.

KEEP THE CONVERSATION GOING

The final step is to sustain momentum for building the best possible community for young people. Regular youth data collection helps communities check their progress. Growing the coalition helps create new opportunities to support young people.

SET GOALS AND TAKE ACTION

The third step is sharing the youth data, evidence on what works, and your knowledge of your community to determine ways to address challenges or promote strengths related to youth well-being locally.

Evidence Based Decision Making

If we don't know what the issues are, we can't address them.



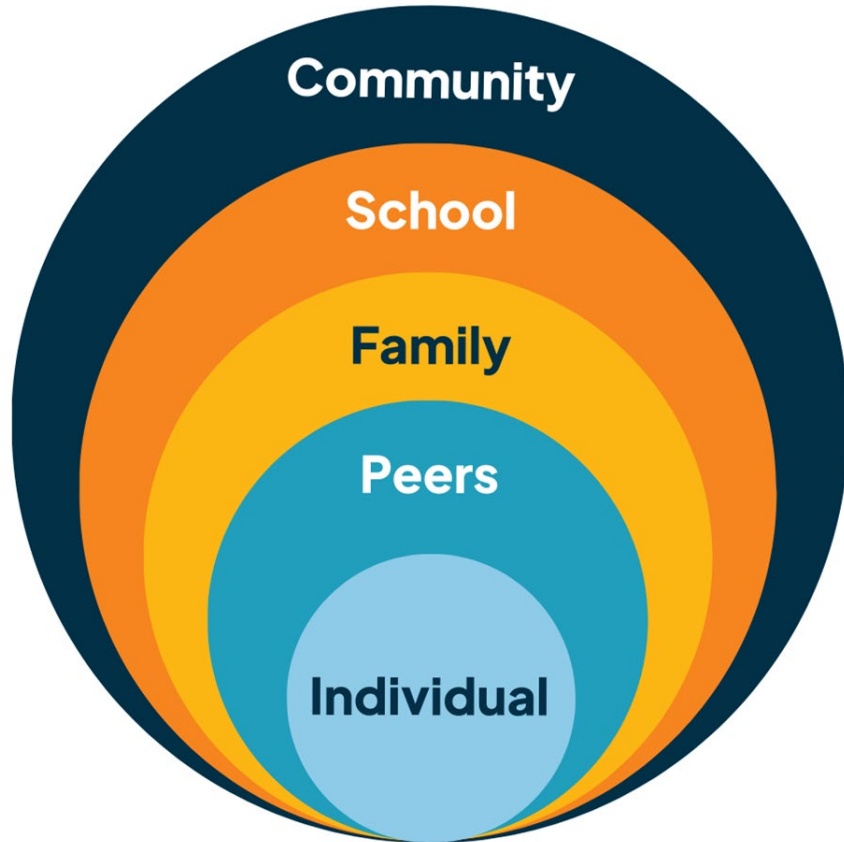
Builds a shared understanding across partners, communities, and youth so we can work together better.

Helps us check our work. We need to know what is and isn't working so we can use resources efficiently.



Keeps the actual experiences and needs of youth at the center of the conversation.

Improving the Root Causes



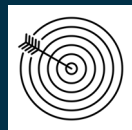
Communities for Youth assesses risk and protective factors across multiple domains.

Benefits of Upstream Prevention

The process doesn't change...it's intuitive. We can focus on what truly matters and work from our strengths.



Builds capacity and **sustains attention** to create the best possible conditions for kids.

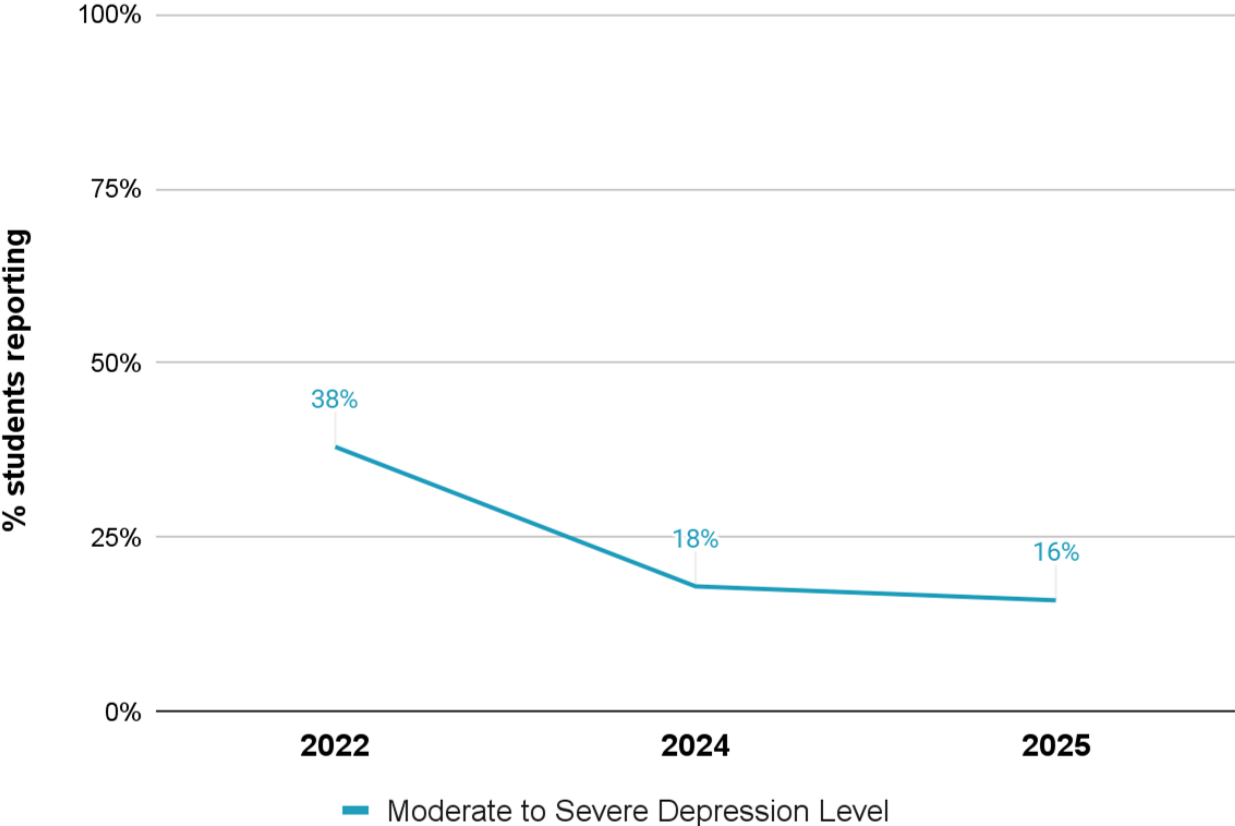


Helps everyone see the role they can play and brings communities together.



Evidence says... it works, really well!

Good news! Key Trends in Boise Teens Over Time



Rates of depressive symptoms have decreased!

Key Factors in Depression & Ideation for Boise Youth

- *Social Isolation*
- *Stress*
- *Lack of sleep*
- *Lack of family support*
- *Dating violence/coercion*
- *Discrimination*



<p><u>Boise County</u></p> <ul style="list-style-type: none">● Horseshoe Bend - Upstream Prevention training with school, meeting about survey with leadership	<p><u>Valley County</u></p> <ul style="list-style-type: none">● McCall/Donnelly - New partnership, Full regional initiative, Year 1● Cascade - New partnership, Full regional initiative, Year 1
<p><u>Elmore County</u></p> <ul style="list-style-type: none">● Mountain Home - Initial work with schools around survey (2022)● Close partnership with St. Luke's Community Health Manager in region● Elmore County Teams attend Boise data walk meeting each year.	<p><u>Ada County</u></p> <ul style="list-style-type: none">● Boise - Full regional initiative, Year 4● West Ada - Upstream Prevention training with community; Community Listening sessions; not survey ready

Our children are worth running upstream for.



Thank you!



www.communitiesforyouth.org



Communities for Youth



@communitiesforyouth



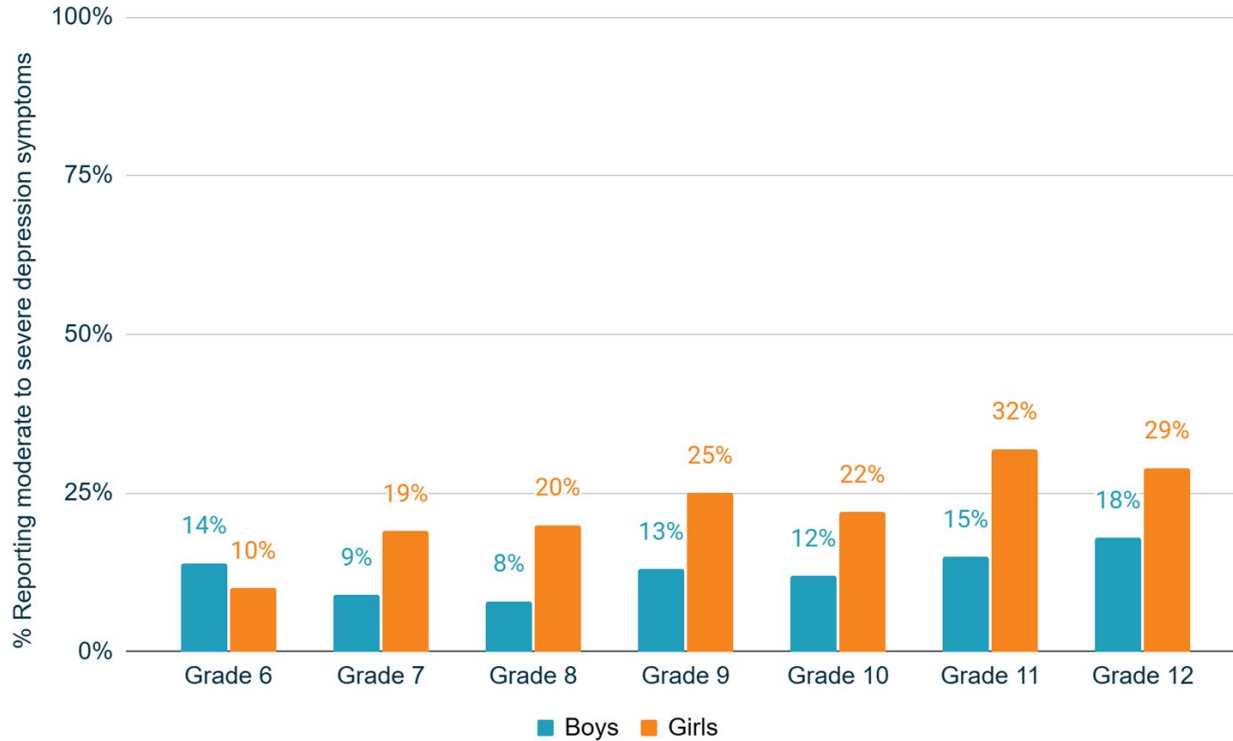
Communities for Youth



Well-being. Together.

Depression in Boise Students

November 2024



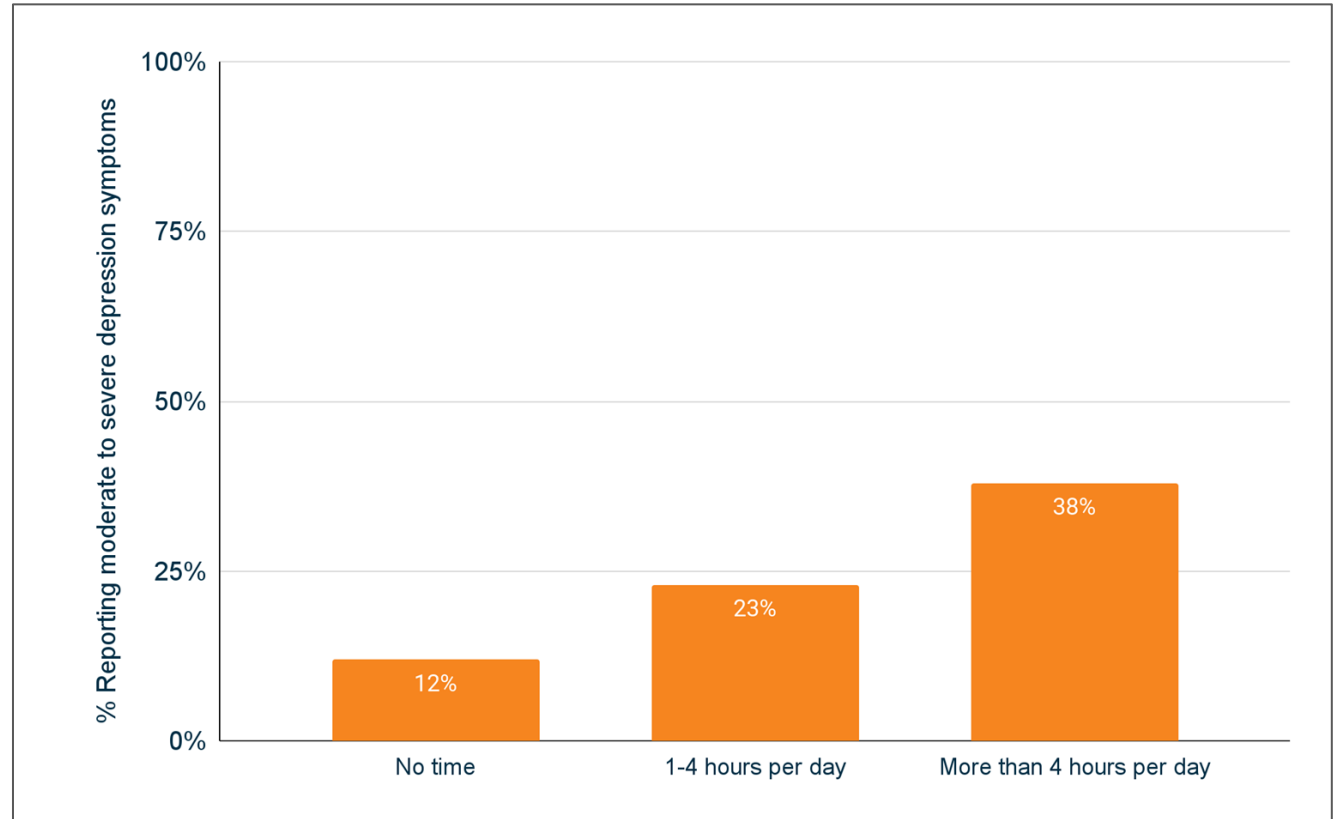
Across almost all grades, girls report higher rates of depression.

PHQ-9 is a clinical scale used to assess the degree of depression severity.

Depression and Social Media Use in Boise Students

November 2024

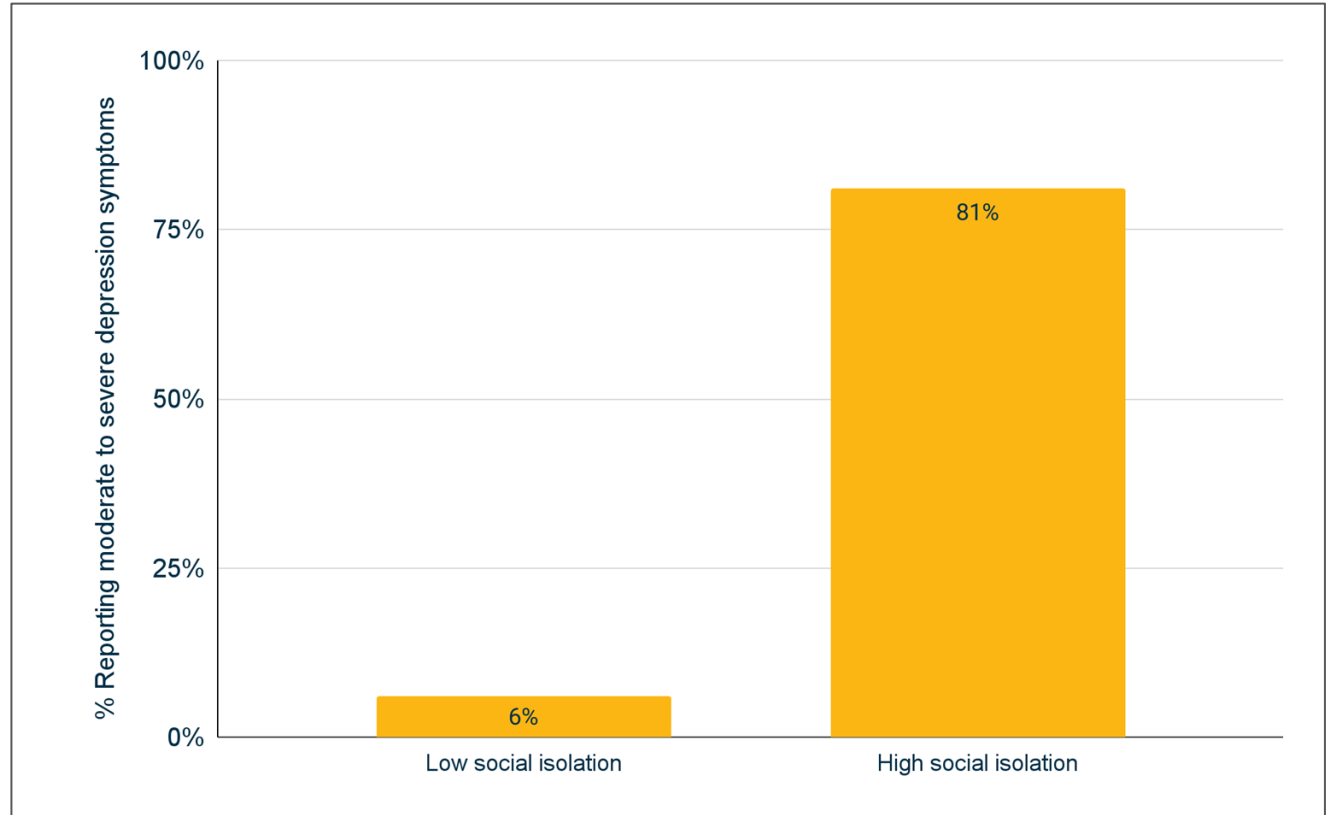
Teens who spend less time on social media report lower rates of depression.



Depression and Social Isolation in Boise Students

November 2024

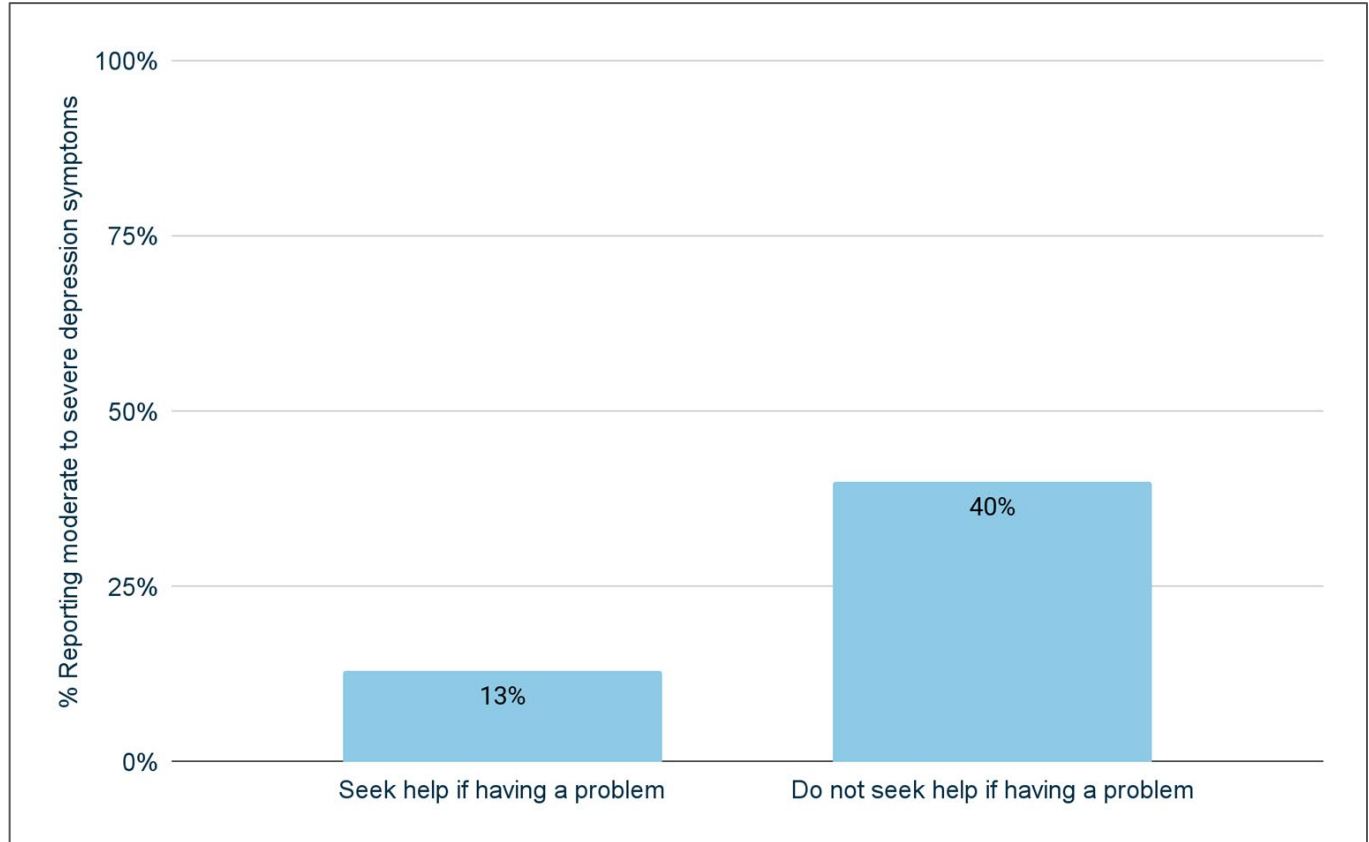
Teens with low social isolation report lower rates of depression.



Depression and Help Seeking Behavior in Boise Students

November 2024

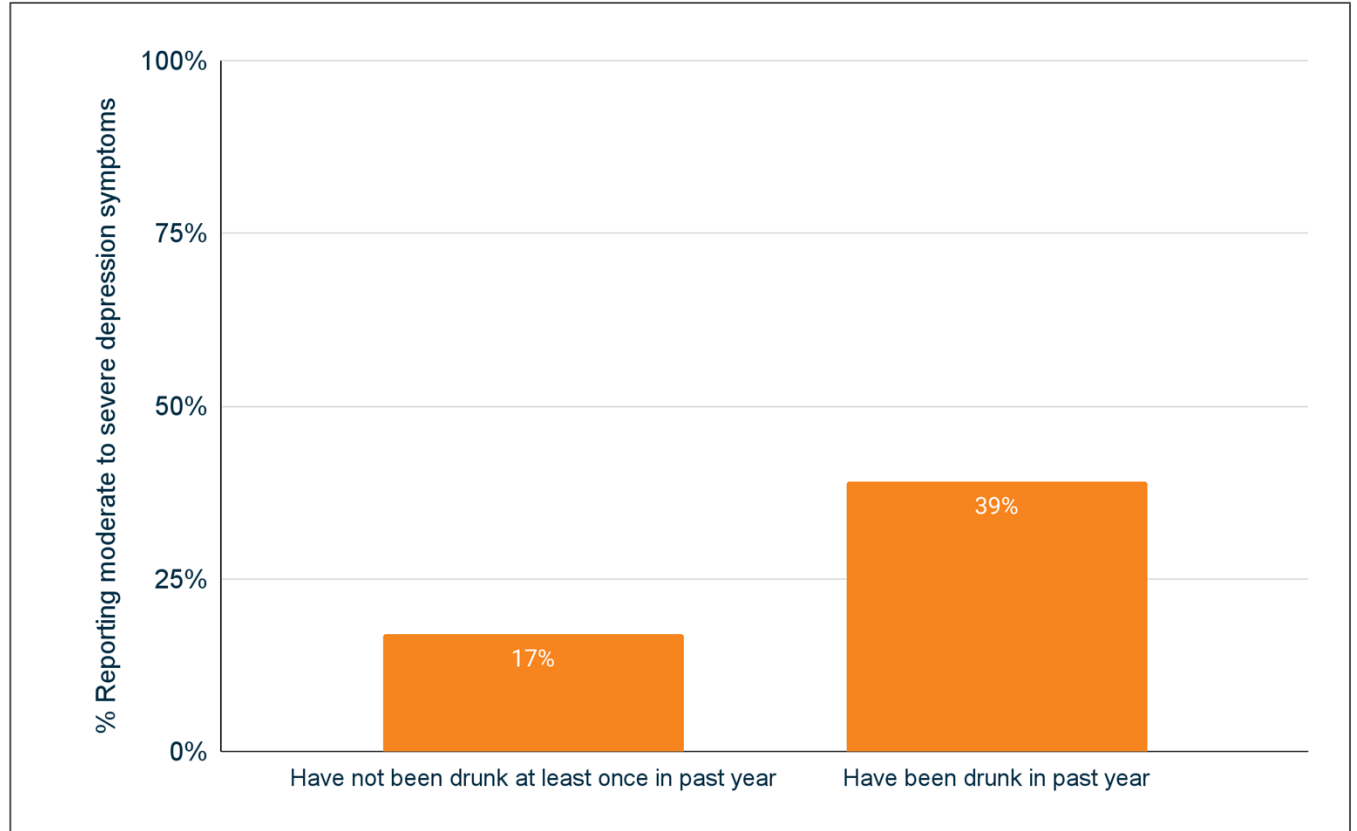
Teens who
seek help
report
lower
rates of
depression .



Depression and Alcohol Use in Boise Students

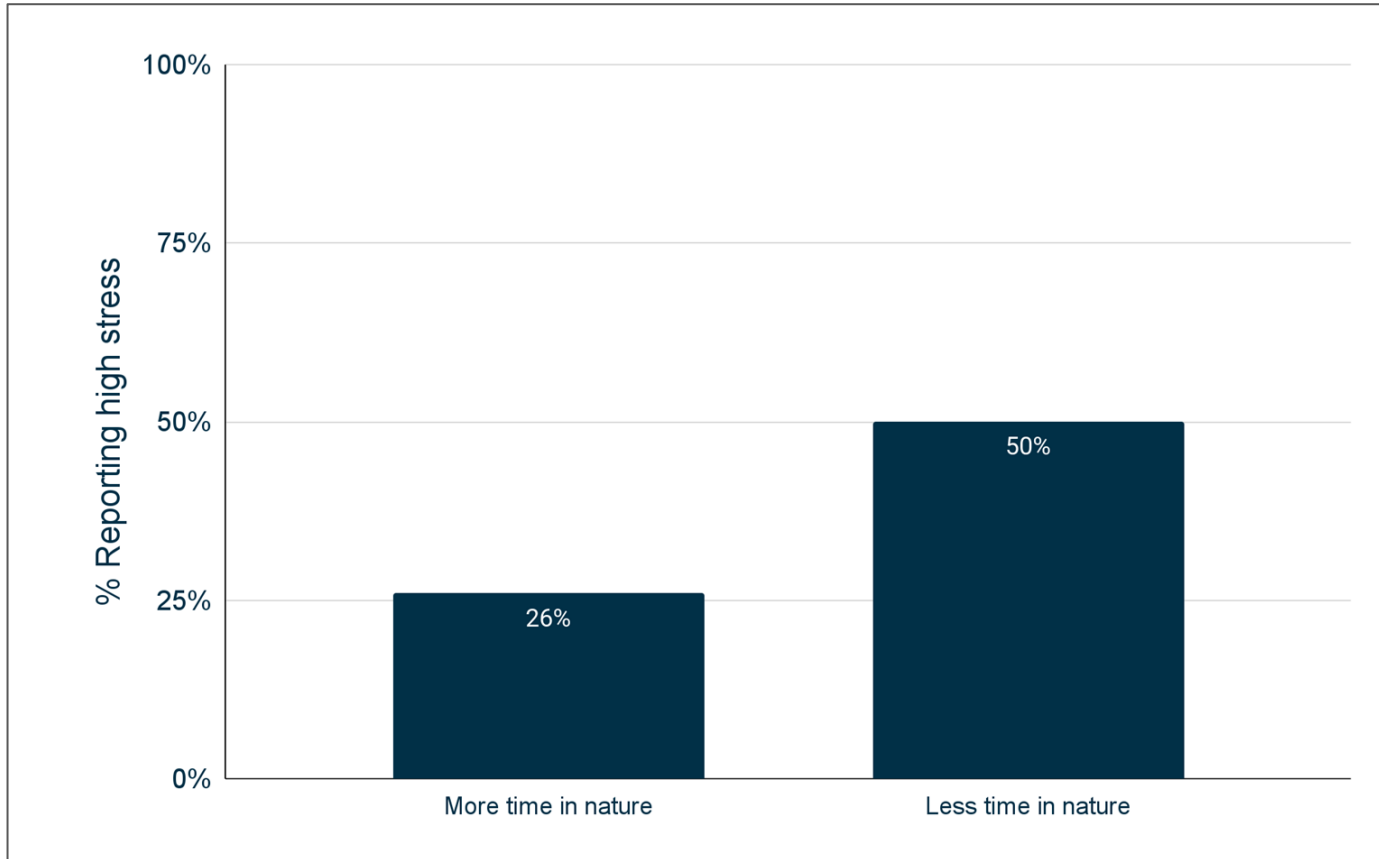
November 2024

Teens who have not been drunk in the past 12 months at least once report lower rates of depression.



Stress and Time in Nature in Boise Students

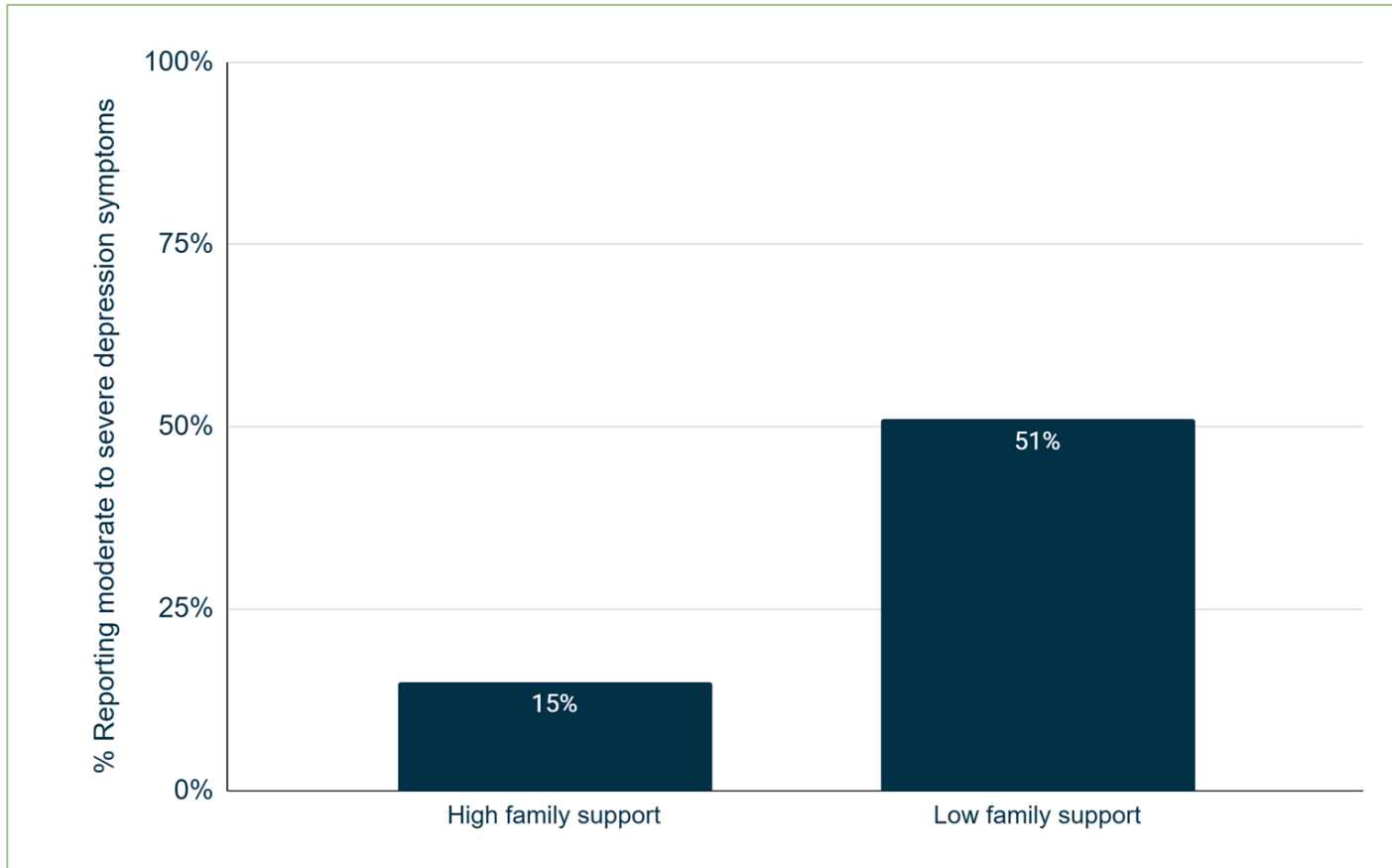
November 2024



Teens who spend more time in nature report less stress.

Depression and Family Support in Boise Students

November 2024



Teens who have more family support report lower rates of depression.



**MINUTES OF THE PLANNING AND ZONING COMMISSION REGULAR MEETING
CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO**

Live Stream Viewing:

Tuesday, March 17th, 2026, at 5:30 PM

ESTABLISH A QUORUM

Commission Member Cristina Drake noted a quorum present and called March 17, 2026, Regular Meeting of the Planning and Zoning Commission to order. Attending were Planning and Zoning Commission Members, Kristopher Wallaert, William Roeder, Erika Pedroza, Rob McCormick, and Cristina Drake.

Staff members attending were Senior City Planner Brenda Ellis, and Legal Counsel Geoff Schroeder

MINUTES

*Action Item – February 17, 2026, Regular Meeting Minutes

Commission Member Cristina Drake made a motion to approve February 17th, 2026. Commission William Roeder seconded the motion. All in favor; aye. The motion passed by a unanimous vote.

RECOGNIZING PERSONS NOT ON THE AGENDA

*None

CONFLICT OF INTEREST DECLARATION

* Does any Commissioner, Commissioner's employer, or Commissioner's family member have an economic interest in any matter on the agenda? (Idaho Code 67-6506) - None

* Have any Commissioners received communications or engaged in discussions regarding matters on this agenda outside of this meeting? – Chairman Kristopher Wallaert stated for the recorded that he works for the Mountain Home school district but not at the High School so it does not affect him.

PUBLIC HEARING AND ACTION

***Action Item – Conditional Use Permit – High School Expansion - Mountain Home School District**

A request for a Conditional Use Permit for the expansion of the Mountain Home High School specifically to the Mountain Home High School Administrative offices. The applicant is requesting a deviation from city code from fifteen feet (15') to no less than nine feet (9') setback from the E. 4th South front property boundary line. This property is located at 300 S. 11th East Street, Mountain Home Idaho. (RPA013700C001B)

(PZ-26-1)

Albert Longhurst with the Mountain Home School District Director of operations and Brandon Weholt with Design West Architect. Both spoke regarding the remodel for the high school. The remodel is to address some safety concerns; the office area is outdated. The office is right by the front door, with this

remodel it would give more space for the admin, Vice Principle, and Principle. It would also give a more prominent entry. Currently it is a little hard to know what area to go into.

Public Hearing Opened

Don Gust spoke how many people would this help? Hopefully a flat roof is not put on the new part to avoid roof leaks. Hopefully this is not affecting the main school for future expansion. Hopefully if they add on to this part, they can keep building on instead of wasting money.

Public Hearing Closed

Both Albert and Brandon came back up to speak. The public hearing is to request the setbacks be lowered so they can do the expansion. After this expansion, there would be no room to add on to this area of the school which would be along Tiger Alley.

Commission Member Cristina Drake made a motion to approve the Conditional Use Permit for the expansion of the high school in Mountain Home School District PZ-26-1. Commission Member William Roeder seconded the motion. The votes go as follows: Commission Member McCormick; aye, Commission Member Roeder; aye, Commission Member Drake; aye. Commission Member Pedroza; and Chairman Wallaert; aye. The motion passed by a unanimous vote.

***Action Item – Conditional Use Permit – Drive-thru window - Kasey Thomason**

A request for a Conditional Use Permit by Kasey Thomason, on behalf of and authorized by David Borgholthaus, has applied for a Conditional Use Permit for a Drive-up Window, located on Airbase Road. Briesta Coffee Company, address 945 Airbase Road is relocating from the existing parcel addressed as 925 Airbase Road to the parcel addressed as 977 Airbase Road. (RPA3S06E350622) PZ-26-3)

Kasey Tomason and John Bideganeta spoke about the project. They are moving 10 feet, and it would be a whole new building.

Public Hearing Opened

Anitia Hill spoke, back when the building was first built, she thought there was something stating that there could not be 2 so close to each other. Anita thought maybe it was 300 yards; she believes that it was in the minutes somewhere. Legal Counsel Geoff Schroeder said he has not heard that rule.

Don Gust spoke, was wondering if the move and building were going to affect the property line. Would the move affect The Rock Church?

Public Hearing Closed

Kasey and John came back and spoke; there would be a cross-access agreement. Kasey is still working on getting the agreement done. The new building will be brought up to code, and the old one will be torn down.

Commission Member Cristina Drake made a motion to approve action item PZ-26-3 the Conditional Use Permit for Kasey Tomason and Mr. David Borgholthaus. Commission Member Erika Pedroza seconded the motion. The votes go as follows: Commission Member Pedroza; aye, Commission Member Drake; aye, Commission Member Roeder; aye. Commission Member McCormick; and Chairman Wallaert; aye. The motion passed by a unanimous vote.

NEW BUSINESS

*None

OLD BUSINESS

*None

DEPARTMENT HEAD ITEMS

- *Monthly Building Permit Report – February 2026
- *Monthly Code Enforcement Report – February 2026
- *Monthly GIS Report – February 2026

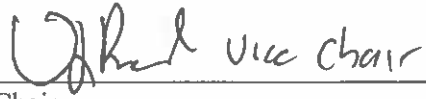
ITEMS REQUESTED BY COMMISSIONERS/STAFF

- *Discussion – Update the Future Land Use Map

Audio did not pick up Senior City Planner and Legal Counsel Geoff Schroeder when they were speaking.

ADJOURN

Chairperson Kristopher Wallaert adjourned the meeting at 6:00 p.m.



Chair

#####

MINUTES OF THE REGULAR MEETING OF THE
COUNCIL OF THE CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO,
HELD ON APRIL 14th, 2026, AT 5:00 P.M.
AT MOUNTAIN HOME CITY HALL CHAMBERS
MOUNTAIN HOME, IDAHO

CALL MEETING TO ORDER/ESTABLISH A QUORUM

RECOGNIZING PERSONS IN THE AUDIENCE

CONFLICT OF INTEREST DECLARATION
Has any Council Member received information pertaining to, or otherwise had any contact with any person regarding any items on this City Council agenda? If so, please set forth the nature of the contact.

PRESENTATION/GUEST
1) Update from Board Members of Mountain Home Irrigation District.

CONSENT AGENDA
All matters listed within this Consent Agenda section require formal Council action, but are typically routine or not of great controversy and will be enacted by one motion. Questions for the purpose of clarification may be asked about a particular item before the motion is voted on. However, for lengthy discussion or separate motion a Council member or citizen may request an item be removed from the Consent Agenda section and placed on the Regular Agenda.

ALL CONSENT AGENDA ITEMS LISTED BELOW ARE ACTION ITEMS.

- 1) Approval acceptance of minutes: Special City Council Minutes — March 18, 2026
- 2) Approval acceptance of minutes: Regular City Council Minutes — March 24, 2026
- 3) Approval acceptance of minutes: Special City Council Minutes – April 3, 2026.
- 4) Approval acceptance of minutes: Special City Council Minutes – April 3, 2026.
- 5) Approve expenditures from 3/25/2026 to 4/14/2026 in the amount of \$713,052.58.
- 6) Approve payroll for the period of 2/22/2026 to 3/21/2026 in the amount of \$803,735.74.
- 7) Approve and Authorize the Mayor and City Clerk to sign all required documents for the grant application 2025/26-008.
- 8) Approve the reinstatement and appointment of members to the golf advisory committee.
- 9) Approve the Lease Agreement with the Daniel Dopps Memorial Rodeo Association, Inc. to lease Optimist Park for the Daniel Dopps Rodeo and authorize the Mayor and City Clerk to sign.
- 10) Pass Resolution #12-2026R – Approving the Lease Agreement with the Daniel Dopps Memorial Rodeo Association, Inc. to lease Optimist Park for the Daniel Dopps Rodeo and authorizing the Mayor and City Clerk to sign.
- 11) Approve the Lease Agreement with Jason Davis to lease Optimist Park for Motocross racing and authorize the Mayor and City Clerk to sign.
- 12) Pass Resolution #13-2026R – Approving the Lease Agreement with Jason Davis to lease Optimist Park for Motocross racing and authorizing the Mayor and City Clerk to sign.
- 13) Award Pavement Rehab for AIP: 3-16-0025-027-2026 to C.R. Contracting, LLC, and authorize the Mayor to sign documents.
- 14) Authorize the Mayor and Clerk to sign all documents associated with AIP: 3-16-0025-027-2026 grant funds for the Mountain Home Municipal Airport project, Pavement Rehabilitation (Runway, Taxiway, and Apron).
- 15) Approve a grant agreement with the State of Idaho through the Idaho Transportation Department, Division of Aeronautics, for FS Program number: F268U76, Project Number AIP026, and authorizing the Mayor and City Clerk to sign.
- 16) Pass Resolution #15-2026R – Accepting grant offer of the State of Idaho through Idaho Transportation Department, Division of Aeronautics for FS Program number: F268U76, Project Number AIP026, and authorizing the Mayor and City Clerk to sign.
- 17) Approve the partnership agreement with Lexipol and authorize the Mayor to sign documents.
- 18) Approve the Legal Services agreement recommended by the City Legal team and authorize the Mayor and Clerk to sign.
- 19) Pass Resolution #14-2026R – Approving the Legal Service Agreement related to the AFFF products and authorizing the Mayor and City Clerk to sign.
- 20) Pass Resolution #16-2026R – amending the City Youth Council bylaws, and authorizing the Mayor and City Clerk to sign.

OLD BUSINESS
1) **Action Item:** Deliberation/Decision regarding the frequency concerns at the Airport.

NEW BUSINESS
1) Items removed from the Consent Agenda
2) **Non-Action Item:** Discussion regarding audio or video recording of committee meetings
3) **Action Item:** Deliberation/Decision regarding Cheryl Barker's fence request located at 1895 North Haskett.
4) **Non-Action Item:** Discussion/presentation by Dale King, City Economic Development Director.
5) **Non-Action Item:** City Staff is requesting direction regarding the Railroad Extension/Relocation Project (Mountain Home Municipal Airport)

FINAL COMMENTS

ADJOURN

MINUTES OF THE REGULAR MEETING OF THE
COUNCIL OF THE CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO,
HELD ON APRIL 14th, 2026 AT 5:00 P.M.

The Council of the City of Mountain Home, Elmore County, Idaho, met at the Mountain Home City Hall Chambers, 160 South 3rd East, Mountain Home, Idaho, on April 14, 2026. A quorum was established with Councilmember Harjo, Councilmember Wirkkala, Councilmember McCarthy, Councilmember Sanders, and Mayor Sykes being present.

RECOGNIZING PERSONS IN THE AUDIENCE

Phil Mills spoke regarding the ongoing frequency issue at the Mountain Home airport. He spoke on his experience on Gowen Field and his responsibilities with all things frequency related to Gowen Field.

Ashley Evans also spoke about the ongoing frequency change discussion for the airport. She explained that she was a certified flight instructor at the airport.

James Newton spoke on fiber utility LID and the Council's indefinite hold on the future LID #2.

Mark Grubb and Kerry Carlock read a letter written by several citizens on behalf of the City golf course with many signatures on them as well.

Carl Vaughn spoke on his thoughts on the City having the golf course run by a City employee versus contract lease the golf course.

Wren Hernandez introduced herself and stated that she was running for Elmore County Commissioner.

CONFLICT OF INTEREST DECLARATION

Has any Council Member received information pertaining to, or otherwise had any contact with any person regarding any items on this City Council agenda? If so, please set forth the nature of the contact.

Councilmember Wirkkala said she spoke with Rod Dudley about Items 18 and 19 on the Consent Agenda. She said she also spoke with Ted Thompson and Thomas Mahoney regarding Item 1 under Old Business. She stated there was no conflict of interest.

Councilmember Harjo stated he attended the IAMA conference, where he had a discussion with Tom Mahoney.

Councilmember McCarthy said he had a discussion with Ted Thompson regarding Old Business Item 1, and there was no conflict.

PRESENTATION/GUEST

1) Update from Board Members of the Mountain Home Irrigation District.

Eric Orr, Chairman of the Mountain Home Irrigation District, and Rachel Summers, Secretary Administrator of the District, requested additional funding support due to a short water year, limited storage capacity, and ongoing infrastructure needs. Mr. Orr explained that a 50% grant had been awarded but required matching funds, and he noted that farmers were already contributing despite financial strain. He also emphasized broader water challenges, including the district's role in supporting aquifer recharge through the irrigation system.

Mayor Sykes commended the group for their previous infrastructure work and acknowledged significant water loss in the system. He expressed support for their efforts and asked for clarification on timelines and funding requirements needed to meet the grant match.

Mr. Orr said they would be starting in June, and by late summer, they would need some sort of funding.

Councilmember McCarthy asked if they were being asked for \$200,000 that was given the previous year.

Mr. Orr confirmed and said they have received funds from the County, Highway District, IDWR, and are seeking funds from the Elmore County Soil and Water.

Councilmember Wirkkala asked what the number for the match they were seeking.

Mr. Orr said the grant award was for \$1.5 million, and their cost share would be half, at \$750,000. He expressed that he would take anything that they could get, but that if they could receive what they had previously, they would be grateful for it. He continued to say they were on a time constraint of two to three years.

Councilmember Wirkkala stated the budget wouldn't open back up until October.

Rachel Summers said they could always take a letter of guarantee, for their vendors, to show that they would be receiving funds after October.

Councilmember McCarthy and Mr. Orr discussed projections on increased assessments and how they were funding the gap.

Council Minutes – April 14, 2026

CONSENT AGENDA

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Councilmember Wirkkala asked Paul Fitzer, City Attorney, to provide clarification on Items 18 and 19 on the record for the citizens. She went on to say that according to Geoff Schroeder, City Attorney, it was cost recovery related to remediation of water contamination and would give the city approval to join a class action lawsuit if the issue ever arose within the City. She asked Paul Fitzer if that was correct.

Paul Fitzer explained joining the program did not indicate any current water contamination but provided free testing and access to funding if issues arose. He described it as a precautionary, no-cost opportunity that benefited the City regardless of whether problems existed.

There was a discussion between Councilmember Wirkkala, Tiffany Belt (City Clerk), Paul Fitzer, and Councilmember Harjo to clarify that the agenda included one agreement and a corresponding resolution, not two separate items, and confirmed there was only one class action case being considered. It was explained that references to multiple cases likely stemmed from related litigation involving DuPont and 3M and potential future settlements.

Councilmember McCarthy asked for clarification on Items 13 and 14, he said they were awarding the pavement rehab contract to C.R. Contracting, but there was a grant being sought after to pay for the project.

Chris Curtis, Public Works Director, stated they weren't going out for a grant, but it was a grant they received every year from the FAA. He continued to say the money was already granted, they were now using it as part of the CIP, as it was projected four or five years ago.

Councilmember McCarthy asked to pull Items 6, 8, and 17.

Councilmember McCarthy made a motion to approve the Consent Agenda, pulling Items 6, 8, and 17. Councilmember Harjo seconded the motion. The vote goes as follows: Councilmember Harjo; aye, Councilmember Sanders; aye, Councilmember Wirkkala; aye, Councilmember McCarthy; aye. The motion passed unanimously.

OLD BUSINESS1) Action Item: Deliberation/Decision regarding the frequency concerns at the Airport.

Councilmember Wirkkala read aloud an email that she received from Tom Mahoney, Administrator of the Division of Aeronautics with the Idaho Transportation Department. She went on to say that she had received citizen input from both sides of the table, for and against the frequency change. She wanted to start a conversation with the rest of the Council to see what their thoughts were.

Councilmember Harjo read an email from James Motley, Manager, FAA Western Service Area for Spectrum Engineering, U.S. Department of Transportation. Councilmember Harjo went on to say that the FAA recommended gathering detailed complaint data and discussing concerns with local airport users before pursuing further action, emphasizing that standard pilot communication practices should be sufficient.

Councilmember McCarthy thanked Chris Curtis for getting the letter from the FAA over to the Council. He then called Tom Hoegg, Council Minutes – April 14, 2026

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Airport Manager, to come forward and join the discussion. He said that it was his understanding from the last discussion that there was to be a study coming from the FAA.

Councilmember McCarthy and Tom Hoegg discussed what questions were asked and what information was shared and discussed with Mr. Motley.

Tom Hoegg explained that frequencies are assigned by the FAA based on regional coordination and safety standards, and that the airport does not have authority to change frequency requirements or impose additional equipment rules, as those decisions rest solely with the FAA.

Councilmember McCarthy thanked Tom Hoegg for the information. He stated that the issue remained divided and that he had expected a formal study to provide clearer and more concrete conclusions. He noted that he still saw arguments on both sides and then asked whether changing the frequency would increase workload or affect duties.

Tom Hoegg stated that NOTAMs were not consistently followed and questioned how enforcement would work. He noted that aircraft regulation fell under FAA authority, not state or local control, and said this created legal and liability concerns. He also clarified that the issue had originated from an individual rather than Tom Mahoney.

Councilmember Wirkkala stated that since the FAA was the final regulatory authority over frequency changes, the City could submit the FCC form to seek federal review and allow the FAA to approve or deny the request.

Councilmember Harjo stated that the issue had escalated without consensus and that the FAA held ultimate authority over aeronautics matters. He noted there had been no safety incidents or evidence that FAA thresholds had been exceeded. He argued that the City should not override FAA standards and characterized the issue as operational rather than legislative. He recommended tabling the matter indefinitely.

Councilmember Wirkkala stated that the issue arose from conflicting views within the Airport Advisory Committee and input from pilots and the Division of Aeronautics. She referenced other airports that had changed frequencies without incident and said she was raising the issue for Council discussion rather than making a motion.

Mayor Sykes asked Paul Fitzer if this was a day-to-day operation issue, to which Paul Fitzer confirmed.

Tom Hoegg stated that the airport board initially treated the issue as a non-issue and did not support pursuing a change. He said the matter was later revisited after continued disagreement and discussion among a small number of individuals. He explained that the state became involved after being contacted by a local individual, which led to broader discussion at a conference.

Mayor Sykes stated the issue had been discussed extensively and should be concluded. He said it was an operational matter, not a Council issue, and it should be handled through proper airport channels. He concluded the matter should be put to rest.

Chris Curtis said he was a chair on the airport committee, and they had never made a recommendation to the Mayor and Council to change the frequency.

Councilmember Sanders stated that the issue lacked consensus and sufficient data, despite expert input. He noted safety concerns and inconsistent compliance and said the Council should decide so all parties could move forward.

Councilmember Harjo said from a risk prevention perspective, maintaining status quo would introduce no additional risk, whereas changing the frequency would introduce risk.

Councilmember McCarthy stated that he had expected a more thorough study rather than limited feedback and expressed concern about relying solely on whether the advisory committee raised the issue. He noted that he still saw arguments on both sides and lacked a clear path forward, and said he would like additional analysis before deciding.

Councilmember Harjo stated that neither the state nor local governments had authority over federal agencies and that while they could request information, they could not require the FAA to conduct or provide a study.

Councilmember Wirkkala stated that her question remained unanswered and asked whether submitting the FCC form would allow the FAA to review the data and potentially deny the request. She said that if the FAA denied it, she would accept that outcome.

The Mayor stated that the city would reach out to the FAA to request clarification on whether the frequency change was necessary and to obtain supporting data.

Councilmember McCarthy noted that Tom Mahoney had previously offered to assist and suggested involving him in discussions with the FAA, and the Mayor responded that he would consider asking.

Councilmember Sanders stated that further analysis was unlikely to change the outcome and that submitting a request to the FAA would likely result in approval unless a clear safety issue existed. He said the Council would likely end up back at the same decision point without stronger data, and emphasized that prior information provided was limited and incomplete.

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Councilmember Harjo made a motion to table the topic indefinitely. There being no second, the motion dies.

Councilmember Sanders made a motion that the item be taken back to the Airport Advisory Board until they can make a recommendation and bring that before the Council. Councilmember Harjo seconded the motion.

Councilmember Wirkkala asked whether additional stipulations would be placed on the process and whether the Airport Advisory Board would be directed to reconcile its differing views.

Councilmember Sanders responded that the Board should review all available information, revisit the issue collectively, and provide a clear recommendation. He said the Board's role was to evaluate the matter and bring a unified recommendation back to the Council.

Mayor Sykes restated that there had been a motion and a second and called for the question. The vote goes as follows: Councilmember McCarthy; aye, Councilmember Wirkkala; nay, Councilmember Harjo; aye, Councilmember Sanders; aye. The motion passed by majority vote.

NEW BUSINESS

1) Items removed from the Consent Agenda

6) Approve payroll for the period of 2/22/2026 to 3/21/2026 in the amount of \$803,735.74.

Councilmember McCarthy requested that the upcoming workshop include a clear and defined cost summary, noting concerns about ongoing expenditures with Keller. He emphasized the importance of demonstrating responsible use of enterprise funds, particularly for wastewater and water.

There was a discussion between Councilmember McCarthy, Mayor Sykes, and Tiffany Belt, and it was determined that Councilmember McCarthy had requested the wrong item be pulled from consent agenda. The intended Item to be pulled was Item 5.

Mayor Sykes said they would go ahead and answer his questions.

Tiffany Belt stated that the agenda for April 30th at 5:00 PM was set to focus on deciding the direction of wastewater treatment or lagoon options. She added that questions about the workload and task orders for engineering services represented a separate and broader issue.

Councilmember McCarthy said he was referencing the workshop that he had requested at the February 24th meeting about getting clear direction and allowing the public and Council to ask Keller their questions.

Tiffany Belt stated that Councilman Harjo indicated the decision would be made at the Council level, with follow-up discussion and education occurring later. She also clarified scheduling confusion for the April 30th workshop, confirming it would be held in the morning rather than at 5:00 PM.

Councilmember McCarthy made a motion to approve payroll for the period of 2/22/2026 to 3/21/2026 in the amount of \$803,735.74. Councilmember Sanders seconded the motion. The vote goes as follows: Councilmember Harjo; aye, Councilmember Wirkkala; aye, Councilmember McCarthy; aye, Councilmember Sanders; aye. The motion passed unanimously.

8) Approve the reinstatement and appointment of members to the golf advisory committee.

Councilmember McCarthy thanked staff and the Mayor for advancing the agenda items ahead of schedule and expressed support for forming a golf advisory committee. He also raised a question for Council consideration about whether contractors should serve on advisory committees, asking if there were concerns about potential conflicts or whether contractors should instead only work with the committee in a non-member capacity.

Councilmember Wirkkala said she initially thought it was a good idea to have that individual on the committee, but she had not considered the potential conflict.

Councilmember Sanders stated that including contractors on the advisory committee could create a potential conflict of interest or, at a minimum, the appearance of one. He noted that while it may not involve wrongdoing, it could raise concerns due to their contractual relationship with the city and the golf course operations.

Councilmember McCarthy clarified that his concern was about the appearance of a conflict of interest, not integrity, and said he raised the issue for Council consideration on how the advisory committee should be structured, noting that some jurisdictions include contractors working alongside advisory members.

Councilmember Wirkkala made a motion to approve the reinstatement and appointment of members to the golf advisory committee, minus Jared Lemieux.

Tiffany Belt stated that the City ordinance defines the Golf Course Committee's role as making recommendations to the Mayor and Council regarding development, use, and management of the municipal course. She noted that the ordinance does not specifically address

concessionaires or budgeting matters.

Mayor Sykes restated there was a motion and asked if there was a second. Councilmember McCarthy seconded the motion. The vote goes as follows: Councilmember McCarthy; aye, Councilmember Sanders; aye, Councilmember Wirkkala; aye, Councilmember Harjo; nay. The motion passed by majority vote.

17) Approve the partnership agreement with Lexipol and authorize the Mayor to sign documents.

Councilmember McCarthy stated that he supported the item but had concerns about budget impacts and the use of enterprise funds. He referenced prior HR consulting costs paid in part with water and wastewater funds and questioned whether those expenditures were being used appropriately or fairly balanced.

Tiffany Belt asked for clarification on prior HR consulting costs and their relationship to Lexipol funding.

Councilmember McCarthy clarified he was referring to past HR consulting expenditures, not Lexipol, and questioned the use of enterprise funds.

Tiffany Belt explained that the prior HR consulting contract had ended, and the remaining funds were carried over. She said those funds were used for Lexipol policy updates for the Police Department as a practical, available allocation, and noted that City staffing and services are funded across multiple accounts to support operations.

Councilmember Harjo clarified that HR was not funded by water and wastewater but was part of broader municipal operations. He explained that the City used multiple funding sources, including enterprise funds and the general fund, to support different services. He added that he believed there may have been a misunderstanding about municipal budgeting and requested further clarification on Councilmember McCarthy's interpretation of how funds were allocated and spent.

The Mayor requested that the discussion stay on task and asked Councilmember McCarthy to clarify whether his concern was specifically about the \$5,000 being transferred from the administrative budget to support HR processing for the Police Department's Lexipol work.

Councilmember McCarthy clarified that his concern was not about the Police Department program itself, which he fully supported. He explained that his question was about how enterprise funds, particularly water and wastewater, had been allocated in prior HR-related costs. He asked for clarification on why those funds had been used differently in past HR consulting expenditures and emphasized that his concern was focused on budgeting consistency and fund usage, not opposition to the program.

Mayor Sykes stated he was trying to clarify where water and wastewater funds were being used in relation to the Lexipol discussion.

Tiffany Belt clarified that Councilmember McCarthy was referencing the NeoGov software system, which was used for staffing onboarding and had been partially funded through water and wastewater allocations due to its implementation earlier in the year.

Councilmember McCarthy made a motion to approve the partnership agreement with Lexipol and authorize the Mayor to sign documents. Councilmember Wirkkala seconded the motion.

Councilmember Sanders noted that part of the funding extended into the next fiscal year and questioned committing to costs before the budget was set. He suggested using contingency funds instead to proceed and avoid limiting the next budget cycle.

Amy Pearson, Police Department Executive Assistant, stated that the request was submitted instead of a memo because it would impact the next year's budget. She explained that the intent was to secure savings by acting before April 30th, which created the urgency for bringing the item forward.

Councilmember Wirkkala asked if the remaining cost would impact the budget. She then asked for staff input on using contingency funds to cover the full cost upfront.

Mayor Sykes reminded the Council that there had been a motion and a second, he asked if anything needed to be amended, or if the vote would occur.

There was a discussion regarding the allocation of HR-related and software costs across city funds, including the general fund and enterprise funds such as water and wastewater.

Councilmember Wirkkala stated the issue was becoming overly complex and suggested it be revisited in a future cycle for clarity. She also expressed reluctance to support changes tied to prior Council decisions.

Councilmember McCarthy amended his motion to approve Lexipol and amend the cost-sharing approach by removing the HR consulting allocation and funding the total cost of \$21,198.50 from contingency funds. Councilmember Sanders seconded the motion.

Councilmember Harjo and Amy Pearson discussed if the motion correctly accounted for the full project cost of \$33,598.50 and would not underfund the agreement. It was confirmed that the motion covered the full implementation amount through the combined funding sources.

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Mayor Sykes called for the question. The vote goes as follows: Councilmember Wirkkala; aye, Councilmember Harjo; aye, Councilmember McCarthy; aye, Councilmember Sanders; aye. The motion passed unanimously.

End of Items removed from the Consent Agenda

2) Non-Action Item: Discussion regarding audio or video recording of committee meetings.

Councilmember McCarthy emphasized the importance of transparency and suggested expanding audio recording and public access to advisory committee meetings. He noted this could improve public awareness and proposed using existing tools to enhance transparency, asking if there was interest from Council in pursuing this approach.

Councilmember Wirkkala said she supported the idea and asked if there was a downside to it as it had not been being done initially.

Mayor Sykes stated it was about the staffing and cost involved in recording meetings, noting it required taxpayer-funded resources.

Councilmember McCarthy responded that while staffing is a consideration, existing staff had already recorded some meetings, and suggested expanding the same capability to other advisory committees.

Councilmember Harjo explained that certain boards like Planning and Zoning and DIFAC were statutorily required and had budgetary support, including dedicated funding sources and staff whereas, advisory committees did not have authority, budget, or dedicated revenue, and expanding recording requirements would likely require additional staff time and resources.

There was a discussion in which Councilmember McCarthy questioned whether DIFAC was required to be recorded and raised concerns about the use of impact fees, while Councilmember Harjo clarified that he was referring to staff funding through the General Fund, not recording requirements; Councilmember McCarthy then reiterated his support for recording and posting advisory committee meetings to improve transparency using existing resources.

Councilmember Wirkkala stated the topic was a non-action item and asked if it could be brought to the next meeting as an actual action item to be voted.

There was a discussion between Councilmember Sanders, Paul Fitzer and Councilmember Wirkkala regarding the recording advisory committee meetings and how it would pertain to the Youth Advisory Committee. Along with discussion on concerns due to the participants being minors and potential complications related to recording those meetings.

Mayor Sykes brought up they would all have to take place at City Council as it was the only location with the audio/visual equipment. He also said the topic would be placed on the next agenda.

3) Action Item: Deliberation/Decision regarding Cheryl Barker's fence request located at 1895 North Haskett.

Cheryl Barker described concerns about building a privacy fence at their property, explaining the layout of their home, driveway, and surrounding street conditions. They referenced prior feedback they received about visibility and traffic safety and provided photographs and a map to illustrate how sightlines would remain clear, including visibility of a nearby stop sign and intersection.

Mayor Sykes summarized the reason for the discussion was Cheryl's request was denied by Hank Patrick, Building Official, and she was addressing the Council to appeal the decision.

Councilmember Wirkkala noted the balance between property rights and City code requirements following annexation, and asked whether Cheryl's daughter had any interest re-landscaping the front yard since the circular driveway was not being used.

Cheryl Barker stated that she did not want to cause any injuries or safety issues and believed the proposed fence would not hinder the movement of people or vehicles, though she acknowledged it was also a matter of personal preference.

Councilmember Harjo asked Cheryl Barker about a possible compromise design for the proposed 6-foot fence to maintain sightlines under the "vision triangle" concept.

Cheryl Barker responded that she had considered it but did not want to proceed, explaining she needs direct access to her backyard to maintain her property due to her age.

Councilmember McCarthy and Cheryl Barker discussed the City's fence height ordinance and whether similar properties in town were held to the same standards.

Councilmember Sanders and Cheryl Barker discussed safety and the need to maintain consistent visibility standards for current and future development.

Councilmember Sanders made a motion to table until City staff could work with Miss Barker on a potential compromise and establishment of a vision triangle with minimum setbacks necessary for a safe fence installation and come back to Council to request for variance. Councilmember Wirkkala seconded the motion. The vote goes as follows: Councilmember McCarthy; aye, Councilmember Sanders; aye, Councilmember Wirkkala; aye, Councilmember Harjo; aye. The motion passed unanimously.

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4) Non-Action Item: Discussion/presentation by Dale King, City Economic Development Director.

Dale King, Economic Development Director, shared a presentation on the Economic Development Opportunity Gap.

Councilmember Wirkkala and Dale King discussed the PNA conference from February and what companies were interested in coming to Mountain Home.

Councilmember McCarthy, Dale King, Mayor Sykes, and City staff discussed the RFI outcomes presented relating to manufacturing industries declining due to a lack of infrastructure, with that lack of infrastructure being focused on water and wastewater.

Councilmember Harjo suggested they consider economic development tools such as urban renewal, business improvement districts, and industrial development programs. He emphasized planning for future "shovel-ready" development and public-private partnerships alongside infrastructure decisions.

Dale King stated there are people in the region and beyond who are supportive of Mountain Home's growth and economic development. He emphasized ongoing efforts to promote the City, including referencing the "I-84 aerospace corridor," and said attracting quality jobs would help encourage young people to remain in the community after high school.

Mayor Sykes noted the City's recent efforts to attract a major company, including a significant incentive package with state funding and grant opportunities. He acknowledged Councilmember Sanders and Dale King for their work, and said that while the project was not secured, the City made a strong effort and will continue pursuing similar opportunities.

Councilmember Sanders noted that the aerospace industry was highly relationship-driven and shared his experience at a recent conference where building personal connections helped advance discussions. He emphasized that networking and word of mouth can create broader opportunities and support the City's long-term economic development efforts.

Councilmember McCarthy asked which company had not come to the area.

Councilmember Harjo cautioned the Mayor and Council to be careful in discussion due to Idaho law limitations on what could be addressed in open session regarding specific economic development matters.

Dale King concluded the discussion by presenting *NW Aerospace News* magazine to the Council and highlighted an article promoting Mountain Home's role in aerospace development, coinciding with the upcoming air show. He noted the publication reached a wide audience of aerospace manufacturers and industry contacts, and said the promotional effort cost the City nothing.

5) Non-Action Item: City Staff is requesting direction regarding the Railroad Extension/Relocation Project (Mountain Home Municipal Airport).

Mayor Sykes requested direction on proceeding with the airport expansion and rail relocation project, noting the need for engineering work to support future grant funding.

Councilmember Wirkkala, Mayor Sykes, and Paula Szafranski discussed when the FY27 Budget Cycle meetings would take place.

Tiffany Belt clarified that continuation would depend on Council's intent to fund the associated task order, noting that if not supported, the consultant would be informed not to proceed.

Councilmember Wirkkala stated she previously opposed proceeding until the new fiscal year and reiterated that position, indicating she would only reconsider if additional justification was provided to move the project forward within the current fiscal year.

Tiffany Belt explained there weren't any funds that were specifically budgeted for the rail project in the current budget and proceeding would require reallocating funds from other studies. She requested clear Council direction on whether the rail project was a priority so staff could determine whether to reallocate funding or discontinue further work on the item.

Councilmember Harjo stated the rail spur was a key asset for future commercial and industrial growth and supported moving forward with the task order. He acknowledged the cost but emphasized it as a necessary first step and a long-term investment for the City.

Councilmember Sanders stated there was value in the proposed task order and referenced a prior study on the rail spur that included detailed information on its condition and upgrade costs. He requested that this existing information be provided to the consultant to avoid duplicating work and help them proceed more efficiently if the task order moved forward.

Tiffany Belt stated the task order was for preliminary discovery work, including environmental review, to support potential rail rehabilitation grant funding. She noted it would help position the project for future funding opportunities and identify site conditions that would need to be addressed.

Councilmember Sanders said all things considered, he would be in favor of staff proceeding.

Tiffany Belt stated the task order with Keller and Associates was not specifically budgeted, but funds could be reallocated if Council

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prioritized it. She indicated she could return with a memo for Council to either approve or table the item at the next meeting.

Councilmember Wirkkala asked if she would put it on as an action item for the next meeting, which would give them time to gather information before taking a vote.

FINAL COMMENTS

Councilmember Harjo reminded the community of the upcoming food distribution on April 23, which was free to the public and open to all. He also asked the Youth Council be invited to attend a future City Council meeting for introductions and participation, noting it would benefit both the Youth Council and City Council.

Councilmember Wirkkala stated the Youth Council had typically assigned a member to attend City Council meetings to report back. She noted that when members were unable to attend in person, they reviewed meetings online, and that the Youth Council met twice monthly at the library.

Councilmember McCarthy and Mayor Sykes discussed applications for the DIFAC, as they had received some applications in person, and what the timeline looked like for possible appointments.

Councilmember McCarthy asked for an update on a previously discussed joint town hall, noting he had not seen any recent coordination.

Councilmember Sanders responded that he remained agreeable to holding the event under the appropriate conditions.

ADJOURN

There being no further business to come before the Council, the meeting was adjourned at 8:28 p.m. by orders from Councilmember Sanders .

Rich Sykes , Mayor

ATTEST: _____
Tiffany Belt, City Clerk

Report Criteria:

Invoices with totals above \$0 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
GENERAL FUND							
ADMINISTRATION							
01-415-31-00 Billing-Postage-Meter Expense							
1610	Wells Fargo Remittance Center	APR-2026B	monthly Statement (City Hall)	04/15/2026	10.48	.00	
Total 01-415-31-00 Billing Postage-Meter Expense:					10.48	.00	
01-415-35-00 Utilities-City Hall							
819	Intermountain Gas Co	APR-2026	Monthly Statement (City Hall)	04/15/2026	115.52	.00	
Total 01-415-35-00 Utilities-City Hall:					115.52	.00	
01-415-35-10 Utilities-Museum							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Museum)	04/15/2026	67.80	.00	
Total 01-415-35-10 Utilities-Museum:					67.80	.00	
01-415-35-20 Utilities-Training Center							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Training)	04/15/2026	58.89	.00	
Total 01-415-35-20 Utilities-Training Center:					58.89	.00	
01-415-40-00 Repair&Maint-Bldgs & Grnds							
644	Cox Signs	32333	banners for farmers market	04/21/2026	375.00	.00	
Total 01-415-40-00 Repair&Maint-Bldgs & Grnds:					375.00	.00	
01-415-43-00 Computer Software/Support							
10393	Microsoft	APR-2026	office 365 business premium	01/01/2026	3,759.76	.00	
1610	Wells Fargo Remittance Center	APR-2026B	monthly Statement (City Hall)	04/15/2026	83.99	.00	
Total 01-415-43-00 Computer Software/Support:					3,843.75	.00	
01-415-56-00 Meetings Schools & Dues							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (City Hall)	04/15/2026	43.84	.00	
Total 01-415-56-00 Meetings Schools & Dues:					43.84	.00	
01-415-61-05 Special Event(AFAD, Retr. etc)							
12784	Mountain Home High School	001	donation for NLC registration, lodg	04/08/2026	100.00	.00	
12783	Mountain Home High School	002	donation for NLC registration, lodg	04/08/2026	100.00	.00	
1610	Wells Fargo Remittance Center	APR-2026B	monthly Statement (City Hall)	04/15/2026	1,010.58	.00	
Total 01-415-61-05 Special Event(AFAD, Retr. etc):					1,210.58	.00	
01-415-84-00 Fingerprint Processing							
789	Idaho State Police	APR-2026	FBI fingerprint processing	04/10/2026	444.00	.00	
Total 01-415-84-00 Fingerprint Processing:					444.00	.00	
01-415-86-55 Railroad Park Funding-Co-Op							
12720	Border States	932256639	pvc	04/09/2026	1,121.25	.00	
9643	Core & Main	Y529432	water meter	02/13/2026	5,427.07	.00	
8755	Idaho Materials & Construction	6799915	pit run	02/16/2026	334.97	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
8755	Idaho Materials & Construction	6799916	pit run, commerical road base	02/16/2024	432.51	.00	
8755	Idaho Materials & Construction	6810115	crushed rock	03/10/2026	423.58	.00	
8755	Idaho Materials & Construction	6826319	commerical road base	04/03/2026	487.68	.00	
8755	Idaho Materials & Construction	6826972	crushed rock	04/06/2026	211.79	.00	
8755	Idaho Materials & Construction	6827787	commerical road base	04/07/2026	195.07	.00	
8755	Idaho Materials & Construction	6829101	commerical road base	04/09/2026	97.54	.00	
8755	Idaho Materials & Construction	6830887	commerical road base	04/10/2026	97.54	.00	
8755	Idaho Materials & Construction	6832295	washed concrete sand	04/14/2026	1,264.55	.00	
8755	Idaho Materials & Construction	6833032	pit run	04/15/2026	489.64	.00	
10599	Oldcastle Infrastructure, Inc.	9000127871	sediment boxes, slab tops, sealan	04/17/2026	4,008.00	.00	
Total 01-415-86-55 Railroad Park Funding-Co-Op:					14,591.19	.00	
01-415-90-40 Senior Citizen Center							
4812	Mountain Home Senior Center	APR-2026	request for funds: senior center	04/13/2026	7,000.00	.00	
Total 01-415-90-40 Senior Citizen Center:					7,000.00	.00	
01-415-90-45 Meals on Wheels							
4812	Mountain Home Senior Center	APR-2026	request for funds: Meals on Whe	04/13/2026	7,000.00	.00	
Total 01-415-90-45 Meals on Wheels:					7,000.00	.00	
Total ADMINISTRATION:					34,761.05	.00	
DEVELOPMENT SERVICES							
01-416-52-00 Supplies							
1052	Mountain Home Printing	4098	stop work stickers	04/10/2026	95.50	.00	
10843	Strive Workplace Solutions	WO-220015-1	paper	04/15/2026	54.99	.00	
Total 01-416-52-00 Supplies:					150.49	.00	
01-416-56-00 Meetings, Schools & Dues							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Dev Serv)	04/15/2026	2,527.16	.00	
Total 01-416-56-00 Meetings, Schools & Dues:					2,527.16	.00	
01-416-62-00 Planning & Zoning Expenses							
12178	McCormick, Robert	APR-2026	Planning & Zoning meeting	04/21/2026	60.00	.00	
12655	Pedroza, Erika	APR-2026	planning & zoning meeting	04/21/2026	60.00	.00	
11086	Roeder, William	APR-2026	planning & zoning meeting	04/21/2026	60.00	.00	
Total 01-416-62-00 Planning & Zoning Expenses:					180.00	.00	
Total DEVELOPMENT SERVICES:					2,857.65	.00	
POLICE							
01-421-31-00 Postage							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Parks)	04/15/2026	32.50	.00	
Total 01-421-31-00 Postage:					32.50	.00	
01-421-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Police Dept)	04/15/2026	104.10	.00	
Total 01-421-35-00 Utilities:					104.10	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
01-421-37-00 Repairs & Maint - Auto							
8936	AutoZone	04127943162	Bulbs	04/11/2026	41.49	.00	
6353	O'Reilly Auto Parts	3014-130084	housing stat	04/13/2026	61.74	.00	
6353	O'Reilly Auto Parts	3014-130130	refrigerant	04/13/2026	116.00	.00	
7106	Smith, Scott	APR-2026	reimburse: headlight for patrol ve	03/22/2026	16.70	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Police)	04/15/2026	111.20	.00	
Total 01-421-37-00 Repairs & Maint - Auto:					347.13	.00	
01-421-40-00 Repairs & Maint - Building							
987	Master Electric Inc	17485	repair arcing & breaker tripping re	04/04/2026	291.71	.00	
987	Master Electric Inc	17486	replace light fixtures	04/04/2026	3,905.00	.00	
987	Master Electric Inc	17488	retro fit existing shower can lights,	04/04/2026	268.70	.00	
987	Master Electric Inc	17491	replace old ballasts, material, labo	04/04/2026	268.22	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Police)	04/15/2026	217.55	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Animal Shelte	04/15/2026	1,920.92	.00	
Total 01-421-40-00 Repairs & Maint - Building:					6,872.10	.00	
01-421-40-30 Janitorial Service							
12699	Barse, Solveig	41526200	cleaning @ police dept	04/15/2026	1,400.00	.00	
Total 01-421-40-30 Janitorial Service:					1,400.00	.00	
01-421-52-00 Supplies							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Police)	04/15/2026	181.51	.00	
Total 01-421-52-00 Supplies:					181.51	.00	
01-421-56-00 Meetings, Schools & Dues							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Police)	04/15/2026	828.81	.00	
Total 01-421-56-00 Meetings, Schools & Dues:					828.81	.00	
Total POLICE:					9,766.15	.00	
ANIMAL CONTROL							
01-422-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Animal Shelte	04/15/2026	72.84	.00	
Total 01-422-35-00 Utilities:					72.84	.00	
01-422-40-00 Repairs & Maint - Building							
9595	Western Exterminator Company	94709703	pest control maintenance	04/15/2026	157.18	.00	
Total 01-422-40-00 Repairs & Maint - Building:					157.18	.00	
01-422-99-10 Equip Inventory-\$500 to \$5000							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Animal Shelte	04/15/2026	688.00	.00	
Total 01-422-99-10 Equip Inventory-\$500 to \$5000:					688.00	.00	
Total ANIMAL CONTROL:					918.02	.00	
FIRE DEPARTMENT							
01-423-20-00 Fringe - City Portion							
1272	Provident Agency Inc	101233	AD&D Annual insurance	04/01/2026	3,204.00	.00	
1272	Provident Agency Inc	101237	RENB Annual insurance	04/01/2026	4,635.00	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 01-423-20-00 Fringe - City Portion:					7,839.00	.00	
01-423-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Fire Dept)	04/15/2026	133.40	.00	
Total 01-423-35-00 Utilities:					133.40	.00	
01-423-36-00 Repairs & Maint - Equipment							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Fire)	04/15/2026	55.88	.00	
Total 01-423-36-00 Repairs & Maint - Equipment:					55.88	.00	
01-423-53-00 Uniforms/Safety Clothing Items							
7475	MES Service Company, LLC	IN2477007	disinfectant	04/01/2026	227.86	.00	
7475	MES Service Company, LLC	IN2480788	facepieces, spectacle kits	04/09/2026	2,810.84	.00	
Total 01-423-53-00 Uniforms/Safety Clothing Items:					3,038.70	.00	
01-423-99-00 Capital Outlay - Over \$5000							
7475	MES Service Company, LLC	IN2477287	thermal imagers	04/02/2026	7,517.26	.00	
Total 01-423-99-00 Capital Outlay - Over \$5000:					7,517.26	.00	
Total FIRE DEPARTMENT:					18,584.24	.00	
PARKS DEPARTMENT							
01-438-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Parks)	04/15/2026	66.92	.00	
Total 01-438-35-00 Utilities:					66.92	.00	
01-438-36-00 Repairs & Maint - Equipment							
11463	En Route Tire Service	10222	repair flat, tube	04/14/2026	32.69	.00	
Total 01-438-36-00 Repairs & Maint - Equipment:					32.69	.00	
01-438-38-00 Portable Service Contract							
8029	United Site Services	114-14217473	portable restroom service - stonet	04/08/2026	235.00	.00	
8029	United Site Services	114-14217474	portable restroom service - rosew	04/08/2026	235.00	.00	
8029	United Site Services	114-14217496	portable restroom service - basqu	04/08/2026	235.00	.00	
8029	United Site Services	114-14217498	portable restroom service - legac	04/08/2026	495.00	.00	
8029	United Site Services	114-14217499	portable restroom service - carl m	04/08/2026	255.00	.00	
8029	United Site Services	114-14218645	portable restroom service - optimi	04/10/2026	115.00	.00	
8029	United Site Services	114-14219127	portable restroom service - legac	04/13/2026	110.00	.00	
8029	United Site Services	114-14220139	portable restroom service - dog p	04/15/2026	115.00	.00	
8029	United Site Services	114-14220140	portable restroom service - optimi	04/15/2026	185.00	.00	
8029	United Site Services	114-14220141	portable restroom service - dog p	04/15/2026	115.00	.00	
8029	United Site Services	114-14220142	portable restroom service - richard	04/15/2026	115.00	.00	
8029	United Site Services	114-14220143	portable restroom service - ne cin	04/15/2026	115.00	.00	
8029	United Site Services	114-14220145	portable restroom service - frontie	04/15/2026	115.00	.00	
8029	United Site Services	114-14220146	portable restroom service - railroa	04/15/2026	185.00	.00	
8029	United Site Services	114-1422117	portable restroom service - richard	04/17/2026	115.00	.00	
8029	United Site Services	114-14221785	portable restroom service - carl m	04/20/2026	185.00	.00	
Total 01-438-38-00 Portable Service Contract:					2,925.00	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
01-438-40-00 Repairs & Maint - Bldgs & Grnd							
10104	A Steady Flow Plumbing	23190	repair urinal, parts	04/02/2026	242.23	.00	
8755	Idaho Materials & Construction	6810106	perma bark	03/10/2026	88.61	.00	
1430	Standard Plumbing Supply Co	AGWH12	duct tape, coupling, clamp	04/07/2026	11.93	.00	
1430	Standard Plumbing Supply Co	AHP164	flex extension	04/13/2026	11.99	.00	
Total 01-438-40-00 Repairs & Maint - Bldgs & Grnd:					354.76	.00	
01-438-99-00 Capital Outlay - Over \$5000							
12791	Lumichron, LLC	L5164	led's for post clock	03/04/2026	500.00	.00	
Total 01-438-99-00 Capital Outlay - Over \$5000:					500.00	.00	
Total PARKS DEPARTMENT:					3,879.37	.00	
Total GENERAL FUND:					70,766.48	.00	
STREET DEPARTMENT							
STREET DEPARTMENT							
02-431-23-20 Street Patching							
8755	Idaho Materials & Construction	6810037	QPR, bulk bags	03/10/2026	1,283.15	.00	
8282	Suncore Construction & Materials,	004CINV00007	aspalt	04/10/2026	795.69	.00	
Total 02-431-23-20 Street Patching:					2,078.84	.00	
02-431-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Streets)	04/15/2026	63.56	.00	
Total 02-431-35-00 Utilities:					63.56	.00	
02-431-36-00 Repairs & Maint - Equipment							
1007	Metroquip Inc	P37414	wire, dirt shoe runners	04/09/2026	398.70	.00	
1007	Metroquip Inc	P37416	wire	04/09/2026	291.42	.00	
Total 02-431-36-00 Repairs & Maint - Equipment:					690.12	.00	
02-431-99-30 Lease/Purchase equipment							
6720	Mountain West Bank	APR-2026	interest payment & principal paym	04/08/2026	54,761.52	.00	
Total 02-431-99-30 Lease/Purchase equipment:					54,761.52	.00	
Total STREET DEPARTMENT:					57,594.04	.00	
Total STREET DEPARTMENT:					57,594.04	.00	
CEMETERY FUND							
CEMETERY							
04-442-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Cemetery)	04/15/2026	24.25	.00	
Total 04-442-35-00 Utilities:					24.25	.00	
04-442-38-00 Portable Service Contract							
8029	United Site Services	114-14217497	portable restroom service - cemet	04/08/2026	235.00	.00	
8029	United Site Services	114-14220144	portable restroom service - cemet	04/15/2026	135.00	.00	
Total 04-442-38-00 Portable Service Contract:					370.00	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total CEMETERY:					394.25	.00	
Total CEMETERY FUND:					394.25	.00	
RECREATION FUND							
RECREATION DEPARTMENT							
05-439-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Rec)	04/15/2026	358.35	.00	
Total 05-439-35-00 Utilities:					358.35	.00	
05-439-37-00 Repairs & Maint - Auto							
5737	Surefit Auto Glass	18783	windshield replaced	04/17/2026	647.84	.00	
Total 05-439-37-00 Repairs & Maint - Auto:					647.84	.00	
05-439-38-00 Individual Program Expenses							
4715	Reed, Brian	APR-2026	supplies for: fly fishing spring clas	04/13/2026	455.00	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Rec)	04/15/2026	12.72	.00	
Total 05-439-38-00 Individual Program Expenses:					467.72	.00	
05-439-38-05 Team Sports							
12571	Bazan, Josefina	APR-2026B	slime class & purple up dance	04/20/2026	120.00	.00	
6638	SST's	203753	t-shirts	04/06/2026	5,356.22	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Rec)	04/15/2026	144.00	.00	
Total 05-439-38-05 Team Sports:					5,620.22	.00	
05-439-39-00 Officials-Instructors							
3156	Pippin, Chris	APR-2026B	messy play	04/13/2026	50.00	.00	
7948	Rooney, Luann	APR-2026	step it up program monitor	04/13/2026	450.00	.00	
Total 05-439-39-00 Officials-Instructors:					500.00	.00	
05-439-42-00 Good Council Hall-Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Rec-Good Co	04/15/2026	230.69	.00	
Total 05-439-42-00 Good Council Hall-Utilities:					230.69	.00	
05-439-52-00 Supplies							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Rec)	04/15/2026	54.43	.00	
Total 05-439-52-00 Supplies:					54.43	.00	
05-439-65-00 Repairs & Maint - Swim Pool							
12640	Premier Pool Service	6632298	cyanuric acid, granular chlorine	04/15/2026	453.84	.00	
1430	Standard Plumbing Supply Co	AHF316	nuts, bolts	04/09/2026	5.20	.00	
1430	Standard Plumbing Supply Co	AHWQ81	switch, wall plate	04/15/2026	27.18	.00	
1430	Standard Plumbing Supply Co	AHZ740	sealant, ball valve, brass nipple	04/16/2026	46.68	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Rec)	04/15/2026	273.20	.00	
Total 05-439-65-00 Repairs & Maint - Swim Pool:					806.10	.00	
05-439-78-00 Holiday Breaks for Kids							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Rec)	04/15/2026	885.39	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 05-439-78-00 Holiday Breaks for Kids:					885.39	.00	
05-439-85-50 Grants-Local awards							
7170	Buckley, Julie	APR-2026	freezer frenzie classes	04/13/2026	125.00	.00	
7918	Dickinson, Elizabeth	APR-2026	freezer frenzie classes	04/13/2026	125.00	.00	
6548	Herrboldt, Amy	APR-2026	Zumba instructor	04/13/2026	250.00	.00	
9384	Madrigal, Alejandra	APR-2026	bailando fitness	04/13/2026	250.00	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Rec)	04/15/2026	783.43	.00	
Total 05-439-85-50 Grants-Local awards:					1,533.43	.00	
Total RECREATION DEPARTMENT:					11,104.17	.00	
Total RECREATION FUND:					11,104.17	.00	
LIBRARY FUND							
LIBRARY							
06-461-35-00 Utilities							
819	Intermountain Gas Co	MAR-2026 LIB	Utilities	03/05/2026	337.83	.00	
Total 06-461-35-00 Utilities:					337.83	.00	
06-461-36-10 Equipment Lease							
10771	Quadient Leasing USA, Inc	MAR-2026 LIB	Postage lease	03/05/2026	382.53	.00	
Total 06-461-36-10 Equipment Lease:					382.53	.00	
06-461-40-10 Rep & Maint Bldg /Janitor							
445	Diamond Laundry	MAR-2026 LIB	mat & rag service	03/05/2026	94.00	.00	
10450	Northwest Management Services	MAR-2026 LIB	janitorial service	03/05/2026	1,681.00	.00	
Total 06-461-40-10 Rep & Maint Bldg /Janitor:					1,775.00	.00	
06-461-43-00 Computer Maintenance/Software							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Library)	04/15/2026	80.00	.00	
Total 06-461-43-00 Computer Maintenance/Software:					80.00	.00	
06-461-52-25 Passport Supplies/Expenses							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Library)	04/15/2026	115.05	.00	
Total 06-461-52-25 Passport Supplies/Expenses:					115.05	.00	
06-461-76-00 Programming							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Library)	04/15/2026	303.27	.00	
Total 06-461-76-00 Programming:					303.27	.00	
06-461-78-00 Books, Magazines, AV, Software							
12514	Cengage Learning Inc / Gale	MAR-2026 LIB	new releases, requests, backorde	03/05/2026	118.10	.00	
Total 06-461-78-00 Books, Magazines, AV, Software:					118.10	.00	
06-461-85-10 Coffee Bar Express							
1538	Treasure Valley Coffee Co	MAR-2026 LIB	Coffee shop supplies	03/05/2026	210.23	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 06-461-85-10 Coffee Bar Express:					210.23	.00	
06-461-90-00 Contributions - Private							
11703	Mann, Jessica	APR-2026	mileage, meals on wheels	04/13/2026	8.27	.00	
Total 06-461-90-00 Contributions - Private:					8.27	.00	
06-461-96-00 Grants							
12568	Mann, Riley	MAR-2026 LIB	teen teach tech instructor	03/05/2026	190.00	.00	
Total 06-461-96-00 Grants:					190.00	.00	
06-461-99-00 Capital Outlay - Over \$5000							
12792	Custom Epoxy Kings	MAR-2026 LIB	CIP commons - floor remodel	03/05/2026	4,000.00	.00	
1533	Traffic Safety Supply Co	INV090032	signage for outside landscape	04/03/2026	415.68	.00	
Total 06-461-99-00 Capital Outlay - Over \$5000:					4,415.68	.00	
Total LIBRARY:					7,935.96	.00	
Total LIBRARY FUND:					7,935.96	.00	
AIRPORT FUND							
AIRPORT							
07-437-41-00 Professional Services							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Airport)	04/15/2026	175.00	.00	
Total 07-437-41-00 Professional Services:					175.00	.00	
07-437-96-10 Grant-FAA							
3378	JUB Engineers, Inc	195269	Airport pavement rehabilitation	04/14/2026	22,501.89	.00	
12753	Solid Rock, LLC	APR-2026	construct hangar	04/15/2026	163,959.58	.00	
Total 07-437-96-10 Grant-FAA:					186,461.47	.00	
Total AIRPORT:					186,636.47	.00	
Total AIRPORT FUND:					186,636.47	.00	
GOLF COURSE FUND							
GOLF COURSE							
24-439-33-00 Gas & Oil							
692	Hiler Bros. Co	367819	Bulk non-ethanol	04/07/2026	784.00	.00	
Total 24-439-33-00 Gas & Oil:					784.00	.00	
24-439-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Golf Course)	04/15/2026	269.73	.00	
Total 24-439-35-00 Utilities:					269.73	.00	
24-439-36-00 Repairs & Maint - Equipment							
1545	Turf Equipment & Irrigation	769533-00	belt	04/08/2026	85.86	.00	
1545	Turf Equipment & Irrigation	769561-00	pressure sensor	04/13/2026	990.05	.00	
Total 24-439-36-00 Repairs & Maint - Equipment:					1,075.91	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
24-439-38-10 Repairs & Maint - Clubhouse							
3265	Cintas Corporation	4265357066	mat, soap refill, hand sanitizer, pa	04/08/2026	354.61	.00	
Total 24-439-38-10 Repairs & Maint - Clubhouse:					354.61	.00	
24-439-40-00 Repairs & Maint - Bldgs & Grnd							
7450	Magic Valley Bentgrass	1951	dominator creeping bentgrass, pal	04/08/2026	3,880.00	00	
1430	Standard Plumbing Supply Co	AHB524	wasp spray, wasp killer	04/08/2026	67.13	00	
8282	Suncore Construction & Materials,	004CINV00007	golf sand, delivery	04/02/2026	1,166.06	00	
1545	Turf Equipment & Irrigation	769298-01	range club washer	04/14/2026	427.50	00	
Total 24-439-40-00 Repairs & Maint - Bldgs & Grnd:					5,540.69	.00	
24-439-41-00 Professional Fees							
12535	Leisure Design Systems, Inc.	26278	access to cloud based select port	03/17/2026	1,845.12	.00	
Total 24-439-41-00 Professional Fees:					1,845.12	.00	
24-439-53-00 Uniforms							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Golf)	04/15/2026	135.68	.00	
Total 24-439-53-00 Uniforms:					135.68	.00	
24-439-56-00 Meetings, Schools & Dues							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Golf)	04/15/2026	669.50	.00	
Total 24-439-56-00 Meetings, Schools & Dues:					669.50	.00	
24-439-70-00 Weed Killer & Fertilizer							
1386	Simplot Turf & Horticulture	216086481	castaway tea seed meal fertilizer	04/14/2026	475.00	.00	
Total 24-439-70-00 Weed Killer & Fertilizer:					475.00	.00	
24-439-72-00 Tools & Supplies							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Golf)	04/15/2026	82.52	.00	
Total 24-439-72-00 Tools & Supplies:					82.52	.00	
24-439-99-25 Pump Replacement Project							
2897	Bideganeta Construction Inc	25035-2	pump station & wet well	03/24/2026	176,718.00	.00	
Total 24-439-99-25 Pump Replacement Project:					176,718.00	.00	
Total GOLF COURSE:					187,950.76	00	
Total GOLF COURSE FUND:					187,950.76	00	
WATER MAINTENANCE FUND							
25-346-10-00 Metered Sales							
12787	Hughes, Bruce & Megan	APR-2026	refund credit on closed acct 11.3	04/03/2026	16.13	.00	
Total 25-346-10-00 Metered Sales:					16.13	.00	
Total:					16.13	.00	

WATER DEPARTMENT

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
25-434-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Water)	04/15/2026	328.06	.00	
Total 25-434-35-00 Utilities					328.06	.00	
25-434-40-00 Repairs & Maint-Bldgs & Grnd							
1430	Standard Plumbing Supply Co	AHP983	lacquer	04/13/2026	12.74	.00	
10373	Topline, LLC	4741	jack shaft operator, labor, button r	04/14/2026	695.00	.00	
Total 25-434-40-00 Repairs & Maint-Bldgs & Grnd:					707.74	.00	
25-434-43-10 Computer Software							
10393	Microsoft	APR-2026	office 365 business premium	01/01/2026	1,879.81	.00	
Total 25-434-43-10 Computer Software:					1,879.81	.00	
25-434-43-30 SCADA Monthly Support							
5974	Advanced Control Systems, LLC	42076	Monthly Rapid Response program	04/20/2026	444.34	.00	
Total 25-434-43-30 SCADA Monthly Support:					444.34	.00	
25-434-43-35 SCADA Maint & Software							
5974	Advanced Control Systems, LLC	41695	troubleshooting	01/31/2026	675.00	.00	
Total 25-434-43-35 SCADA Maint & Software:					675.00	.00	
25-434-56-00 Meetings, Schools & Dues							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Water)	04/15/2026	134.99	.00	
Total 25-434-56-00 Meetings, Schools & Dues:					134.99	.00	
25-434-75-25 Meter deposit refund							
12728	Probst Electric	APR-2026	hydrant meter refund	04/13/2026	1,315.98	.00	
Total 25-434-75-25 Meter deposit refund:					1,315.98	.00	
25-434-89-00 Safety Equipment							
1430	Standard Plumbing Supply Co	AHMM08	special discount items	04/13/2026	10.00	.00	
Total 25-434-89-00 Safety Equipment:					10.00	.00	
25-434-91-00 Well Preventative Maintenance							
684	Hiddleston Drilling & Pump Co	100354087	down hole video	03/31/2026	693.00	.00	
684	Hiddleston Drilling & Pump Co	100354112	packing graphite	04/16/2026	61.80	.00	
Total 25-434-91-00 Well Preventative Maintenance:					754.80	.00	
Total WATER DEPARTMENT:					6,250.72	.00	
Total WATER MAINTENANCE FUND:					6,266.85	.00	
WASTEWATER MAINT. FUND							
26-347-10-00 Service Revenue							
12787	Hughes, Bruce & Megan	APR-2026	refund credit on closed acct 11.3	04/03/2026	12.62	.00	
Total 26-347-10-00 Service Revenue:					12.62	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total :					12.62	.00	
WASTEWATER DEPARTMENT							
26-435-35-00 Utilities							
819	Intermountain Gas Co	APR-2026	Monthly Statement (Wastewater)	04/15/2026	80.09	.00	
Total 26-435-35-00 Utilities:					80.09	.00	
26-435-36-00 Repairs & Maint - Equipment							
1007	Metroquip Inc	W05510	repair vac truck, materials, labor	04/16/2026	6,830.64	.00	
Total 26-435-36-00 Repairs & Maint - Equipment:					6,830.64	.00	
26-435-37-00 Repairs & Maint - Trucks							
8936	AutoZone	04127943721	wiper blades	04/13/2026	64.58	.00	
Total 26-435-37-00 Repairs & Maint - Trucks:					64.58	.00	
26-435-39-00 Repairs & Maint - Collection							
12790	Challenger Companies, Inc.	115809	lift station upgrades, material, labor	04/17/2026	2,800.00	.00	
Total 26-435-39-00 Repairs & Maint - Collection:					2,800.00	.00	
26-435-39-05 Repairs & Maint-Lagoons							
987	Master Electric Inc	17487	replace contracto in chlorine build	04/04/2026	1,479.00	.00	
987	Master Electric Inc	17489	rework power to chlorine pump, m	04/04/2026	1,601.71	.00	
Total 26-435-39-05 Repairs & Maint-Lagoons:					3,080.71	.00	
26-435-40-00 Repairs & Maint - Bldgs & Grnd							
1430	Standard Plumbing Supply Co	AGZN25	nuts, bolts, screws, bolt hooks	04/08/2026	77.45	.00	
1430	Standard Plumbing Supply Co	AHBM78	bolt hooks	04/08/2026	12.00	.00	
1430	Standard Plumbing Supply Co	AHC345	bolt hook	04/08/2026	37.98	.00	
1430	Standard Plumbing Supply Co	AHF205	bolt hook	04/09/2026	25.98	.00	
1430	Standard Plumbing Supply Co	AHP504	hinge	04/13/2026	4.49	.00	
10373	Topline, LLC	4741	jack shaft operator, labor, button r	04/14/2026	695.00	.00	
10373	Topline, LLC	4742	multi code receiver with remote, la	04/14/2026	200.00	.00	
Total 26-435-40-00 Repairs & Maint - Bldgs & Grnd:					1,000.94	.00	
26-435-43-10 Computer Software							
10393	Microsoft	APR-2026	office 365 business premium	01/01/2026	1,879.96	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Waste Water)	04/15/2026	180.39	.00	
Total 26-435-43-10 Computer Software:					2,060.35	.00	
26-435-43-35 SCADA Maint & Software							
5974	Advanced Control Systems, LLC	42076	Monthly Rapid Response program	04/20/2026	888.66	.00	
Total 26-435-43-35 SCADA Maint & Software:					888.66	.00	
26-435-47-00 Weed Control							
706	Horizon Distributors, Inc.	3L266060	pro glufosinate, spreader sticker,	04/20/2026	1,544.06	.00	
Total 26-435-47-00 Weed Control:					1,544.06	.00	
26-435-72-00 Tools							
9643	Core & Main	INV0028559	premium chain hoist lift	04/03/2026	289.24	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 26-435-72-00 Tools						289.24	.00
Total WASTEWATER DEPARTMENT						18,639.27	.00
Total WASTEWATER MAINT. FUND						18,651.89	.00
SANITATION FUND							
27-345-10-00 Collection for Service							
12787	Hughes, Bruce & Megan	APR-2026	refund credit on closed acct 11.3	04/03/2026	5.56	.00	
Total 27-345-10-00 Collection for Service						5.56	.00
Total						5.56	.00
Total SANITATION FUND						5.56	.00
TAP DEPOSIT FUND							
46-202-03-00 Tap Deposit Payable							
12785	D'Agostino, Dylan Kristofer	APR-2026	refund credit on closed acct 5.1	04/09/2026	29.41	.00	
12786	Ezell, Jeremy	APR-2026	refund credit on closed acct 2.06	04/15/2026	32.34	.00	
12788	Moberly Holdings LLC	APR-2026	refund credit on closed acct 22.0	04/17/2026	88.18	.00	
12789	Sweet, Julia & Uhrich, Joshua	APR-2026	refund credit on closed acct 3.07	04/16/2026	23.73	.00	
Total 46-202-03-00 Tap Deposit Payable						173.66	.00
Total						173.66	.00
Total TAP DEPOSIT FUND						173.66	.00
Fiber Optic Fund							
Fiber Optic Fund Construction							
50-434-35-25 SaaS-Monthly subscription							
10132	Entry Point Networks	2093	SaaS & NOC	04/15/2026	2,319.85	.00	
Total 50-434-35-25 SaaS-Monthly subscription						2,319.85	.00
50-434-52-00 Supplies							
12523	Adams Cable Equipment, Inc.	2026-87755	fiber enclosure, female hardened	04/10/2026	2,822.63	.00	
1430	Standard Plumbing Supply Co	AHGZ16	bushing, nipple	04/10/2026	4.64	.00	
1430	Standard Plumbing Supply Co	AHVH38	clamps	04/15/2026	23.31	.00	
1430	Standard Plumbing Supply Co	AHZ585	screws	04/16/2026	12.49	.00	
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Fiber)	04/15/2026	1,007.80	.00	
Total 50-434-52-00 Supplies						3,870.87	.00
50-434-55-00 Printing & Publications							
1610	Wells Fargo Remittance Center	APR-2026B	Monthly Statement (Fiber)	04/15/2026	380.28	.00	
Total 50-434-55-00 Printing & Publications						380.28	.00
Total Fiber Optic Fund Construction						6,571.00	.00
Total Fiber Optic Fund						6,571.00	.00

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Grand Totals:					554,051.09	.00	

Dated: _____

Mayor: _____

City Council: _____

City Clerk: _____

City Treasurer: _____

Report Criteria

- Invoices with totals above \$0 included
 - Paid and unpaid invoices included
-

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING MARCH 31, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	2,818,392.83	160,396.52	22.74	834,842.67	21.11	16,557.60	2,127,389.08
02 STREET DEPARTMENT	2,233,228.44	12,978.27	11.63	111,526.08	12.40	(2,847.03)	2,137,427.66
03 STREET LIGHTING FUND	32,293.38	926.27	40.71	16,153.66	46.01	2,247.20	14,818.79
04 CEMETERY FUND	72,810.26	8,172.15	31.83	10,662.11	34.97	(1,984.62)	72,304.92
05 RECREATION FUND	(126,124.24)	29,828.81	14.71	74,019.02	10.96	(9,082.15)	(161,232.30)
06 LIBRARY FUND	188,641.73	11,404.59	50.78	93,165.88	45.40	(3,964.31)	110,844.75
07 AIRPORT FUND	(174,906.01)	10,407.83	3.06	231,655.68	17.84	109,203.70	(505,357.56)
16 FIRE DEVELOPMENT FUND	678,638.74	13,982.71	12.19	.00	.00	.00	692,621.45
17 POLICE DEVELOPMENT FUND	419,297.49	7,161.93	10.49	.00	.00	.00	426,459.42
20 PARK DEVELOPMENT FUND	406,929.49	11,169.51	11.66	.00	.00	.00	418,099.00
24 GOLF COURSE FUND	395,938.00	68,185.05	28.89	61,929.06	31.46	8,724.19	393,469.80
25 WATER MAINTENANCE FUND	7,517,354.63	317,957.59	11.96	393,290.27	12.35	36,717.08	7,405,304.87
26 WASTEWATER MAINT. FUND	2,781,714.63	286,103.18	4.70	152,586.36	3.61	52,686.38	2,862,545.07
27 SANITATION FUND	649,390.75	133,455.31	36.78	238,659.68	35.15	(115,060.88)	659,247.26
29 STREET DEVELOPMENT FUND	814,945.49	9,945.33	6.81	.00	.00	.00	824,890.82
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	160,923.93	.00	.00	.00	.00	(673.13)	161,597.06
47 WATER AVAILABILITY FUND	1,533,460.18	26,420.76	11.97	.00	.00	.00	1,559,880.94
48 WASTEWATER AVAILABILITY FUND	3,729,682.58	48,386.08	7.74	.00	.00	.00	3,778,068.66
50 FIBER OPTIC FUND	748,662.93	41,170.04	4.00	11,907.74	4.48	14,967.18	762,958.05
59 LID GUARANTEE FUND	402,086.99	17,335.37	4.26	.00	.00	.00	419,422.36
TOTAL	25,284,859.79	1,215,387.30	326.91	2,230,498.21	275.74	107,491.21	24,162,257.67

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING MARCH 31, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	ANNUAL %		EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
		REVENUES	REALIZED				
BANKS AND INVESTMENTS							
CASH - CHECKING US BANK							404,215.16
CASH - CHECKING WELLS FARGO							497,493.50
CASH - STATE TREASURER LGIP							23,144,196.41
CASH - OTHER INVESTMENTS							116,352.60
TOTAL BANKS AND INVESTMENTS							<u>24,162,257.67</u>

MEMORANDUM OF UNDERSTANDING
BETWEEN
MOUNTAIN HOME POLICE DEPARTMENT,
ELMORE COUNTY SHERIFF'S OFFICE, IDAHO
STATE POLICE
AND THE 366 FIGHTER WING (366 FW) FOR
CIVIL LAW ENFORCEMENT SUPPORT FOR
GUNFIGHTER SKIES 2026

This is Memorandum of Understanding (MOU) is between the Mountain Home Police Department (MHPD), Elmore County Sheriff's Office (ECSO), Idaho State Police (ISP) and the and the 366th Fighter Wing for support of the 2026 Gunfighter Skies air show. When referred to collectively, the MHPD, ECSO, ISP and 366 FW are referred to as "Parties." The Wing Commander may delegate many of these functions to the 366th Security Forces Squadron Commander as appropriate.

1. **AUTHORITIES:** *Posse Comitatus Act*, 18 USC § 1385, Department of Defense Instruction (DoDI) 4000.19, *Support Agreements*, DoDI 3025.21, *Defense Support a/Civilian Law Enforcement Agencies*, DoD Directive (DoDD) 3025.18, *Defense Support of Civil Authorities (DSCA)*; DoD Manual (DoDM) 5200.08V3/AFMAN 31-101V3, *Installation Access Control*, Air Force Instruction (AFI) 25-201, *Joint Service, Intra-Agency and Inter-Agency Support Agreements and Procedures*, DAFI 31-101, *Integrated Defense*, AF Manual (AFMAN) 31-10IN I, *Integrated Defense (JD) Planning*, and DoDIO-2000.16NI- AFI 1-0-245-0, *Antiterrorism (AT) Program Implementation*. 50 USCS § 797, *Establishment of and Penalties for Violations of Security Regulations*.

2. **PURPOSE AND SCOPE:** The purpose of this MOU is to outline general responsibilities and procedures for the Parties concerning civil law enforcement support for Gunfighter Skies 2026 (GS 2026) held at Mountain Home Air Force Base, Idaho, from 16 to 17 May 2026. This MOU does not provide any civilian law enforcement agency additional jurisdiction or authority to conduct its own independent investigation on base or to conduct any of its operations on federal property. This MOU does not obligate the federal government or any federal agency to expend funds in any way that is incongruent with federal policies or laws. This MOU does not grant any rights to privileges to any non-federal party of this MOU. This MOU strives to further parties' understanding of operational capabilities and increase awareness of legal limitations that exist for each organization regarding law enforcement actions that may be taken in areas under exclusive federal control and in areas where the Air Force has more limited jurisdiction.

3. **RESPONSIBILITIES OF THE PARTIES:**

3.1. **JURISDICTION.** Specific jurisdictional boundaries are defined in legal documentation maintained by 366 FW/JA. 366th Civil Engineering Squadron (366 CES) and 366 SFS. Any question regarding the jurisdiction of an incident forming the basis for a criminal investigation shall be resolved by contacting one of the POCs listed in this MOU.

3.2. **GENERAL INFORMATION:**

3.2.1. MHPD will:

3.2.1.1. Provide traffic control and traffic control signs to control the flow of traffic to Mountain Home Air Force Base (MHAFB) and route traffic IAW established traffic plans.

3.2.2.2. Can provide officers (member of officers will be determined by MHPD) that will be paired with 366 SFS personnel to provide an easily recognizable police presence for the civilian population attending GS 2026. Those officers attending are requested to be armed with their duty weapon as a means of self-defense only.

3.2.2.2.1. 366 SFS will affect all detentions of non-military individuals for violations of law or U.S. Codes (i.e., assault, drunk and disorderly conduct, larceny of property, possession of illicit substances, etc.) while on exclusive federal jurisdiction

3.2.2.2.2. 366 SFS will detain the offender until they are either cited via a United States District Court Violation Notice, released on their own recognizance, or turned over to US Marshals (for serious offenses). 366 SFS will not request ECSO to assist with transport of detained personnel.

3.2.2. ECSO will:

3.2.2.1. Provide their Mobile Command Center (trailer) to be used as a communication link between all Parties. The Mobile Command Center will be under the control of ECSO and will be manned by personnel from ECSO as well personnel from the other Parties. ECSO will coordinate with 366 SFS on placement of the Mobile Command Center on MHAFB during GS 2026. The Command Center will remain under the control of the ECSO and personnel working within the Command Center will remain under the operational control of their applicable agency.

3.2.2.2. Provide traffic control and traffic control signs to control the flow of traffic to MHAFB and route traffic IAW established traffic plans.

3.2.2.3. Can provide officers (member of officers will be determined by ECSO) that will be paired with 366 SFS personnel to provide an easily recognizable police presence for the civilian population attending GS 2026. Those officers attending are requested to be armed with their duty weapon as a means of self-defense only.

3.2.2.3.1. 366 SFS will affect all detentions of non-military individuals for violations of law or U.S. Codes (i.e., assault, drunk and disorderly conduct, larceny of property, possession of illicit substances, etc.) while on exclusive federal jurisdiction

3.2.2.3.2. 366 SFS will detain the offender until they are either cited via a United States District Court Violation Notice, released on their own recognizance, or turned over to US Marshals (for serious offenses). 366 SFS will not request ECSO to assist with transport of detained personnel.

3.2.2.4. 366 SFS may request ECSO assistance with escorting non-military personnel off the installation that have been detained for minor offenses (e.g., being released without being charged) or that are released after being cited.

3.2.3. ISP will:

3.2.4.1. Provide traffic control and traffic control signs to control the flow of traffic to MHAFB and route traffic IAW established traffic plans.

3.2.4.2. Can provide officers (number of officers will be determined by ISP) that will be paired with 366 SFS personnel to provide an easily recognizable police presence for the civilian population attending GS 2026. Those officers attending are requested to be armed with their duty weapon as a means of self-defense only.

3.2.4.2.1. 366 SFS will affect all detentions of non-military individuals for violations of law or U.S. Codes (i.e., assault, drunk and disorderly conduct, larceny of property, possession of illicit substances, etc.) while on exclusive federal jurisdiction.

3.2.4.2.2. 366 SFS will detain the offender until they are either cited via a United States District Court Violation Notice, released on their own recognizance, or turned over to US Marshals (for serious offenses). 366 SFS will not request ISP to assist with transport of detained personnel.

3.2.4.2.3. 366 SFS may request ISP assistance with escorting non-military personnel off the installation that have been detained for minor offenses (e.g., being released without being charged) or that are released after being cited.

3.2.4. All other MOU will remain in effect, and this MOU does not change any other support.

4. PERSONNEL: Each Party is responsible for all costs of its personnel, including pay and benefits, support and travel. Each Party is responsible for supervision and management of its personnel.

5. GENERAL PROVISIONS:

5.1. POINTS OF CONTACT: The following points of contact will be used to communicate in the implementation of this MOU. Each Party may change its point of contact upon reasonable notice to the other Party.

5.1.1. 366 SFS Operations Staff, at (208) 828-8506, or through the SFS/ECC at (208) 828-2256/57/58.

5.1.2. 366 SFS Operations Officer at (208) 828-6049, or through the SFS/ECC at (208) 828-2256/57/58.

5.1.3. DFC at (208) 828-2012, or through the SFS/ECC at (208) 828-2256/57/58.

5.1.4. 366 FW Judge Advocate (366 FW/JA) at (208) 828-2238, or through the SFS/ECC as indicated above (SFS/ECC will contact on-call individual).

5.1.5. MHPD or designated representative at (208) 587-3370/(208) 587-2100.

5.1.5. ECSO or designated representative at (208) . 573-5968

5.1.5. ISP or designated representative at (208) 884-7362.

5.2. CORRESPONDENCE: Correspondence and notices to be given pursuant to this MOU can be sent via email to the applicable POCs. If needed, correspondence and notices can be addressed to 366 SFS Plans and Programs, 366 Gunfighter Ave (Bldg. 512), Mountain Home AFB, ID, 83648.

5.3. REVIEW OF AGREEMENT: This MOU is valid for GS 2026 event only and expires at the end of the GS 2026 event on 17 May 26.

5.4. MODIFICATION OF AGREEMENT: This MOU may only be modified by the written agreement of all Parties and duly signed by their authorized representatives.

5.5. DISPUTES: Any disputes relating to this MOU will be subject to any applicable law, Executive order, or DoD/AF issuance, and must be resolved by consultation between the Parties or in accordance with DoDI 4000.19. Any laws, policies or regulations used in resolution of any disputes will be federal laws, federal regulations and federal policies.

5.6. TERMINATION OF AGREEMENT: This MOU may be terminated by one of the following methods:

5.6.1. By mutual agreement of all signatories. In this instance, a letter recommending termination will be forwarded by the applicable POC to all Parties. All signatories of the current agreement must agree to the action by endorsement and signature. When all signatures are obtained, a copy must be forwarded to all Parties.

5.6.2. By any one of the signatories. The agency desiring termination will forward a letter of termination to all appropriate agencies with a copy to all Parties.

5.6.3. Notice of termination must be given within 180 days of termination unless federal law stipulates an earlier date.

5.7. TRANSFERABILITY: This MOU is not transferable except with the written consent of the Parties.

5.8. ENTIRE AGREEMENT: It is expressly understood and agreed that this MOU embodies the entire agreement between the Parties regarding the MOU's subject matter, thereby merging and superseding all prior agreements and representations by the Parties with respect to such subject matter.

5.9. EFFECTIVE DATE: This MOU takes effect on 16 May 26.

5.10. EXPIRATION DATE. This MOU expires at the end of the GS 2026 event on 17 May 26.

5.11. NO THIRD-PARTY BENEFICIARIES: Nothing in this MOU, express or implied, is intended to give, or will be construed to confer upon, any person or entity not a party any remedy or claim under or by reason of this MOU and this MOU will be for the sole and exclusive benefit of the Parties.

5.12. SEVERABILITY: If any term, provision, or condition of this MOU is held to be invalid, void, or unenforceable by a governmental authority and such holding is not or cannot be appealed further, then such invalid, void, or unenforceable term, provision, or condition shall be deemed severed from this MOU and all remaining terms, provisions, and conditions of this MOU shall continue in full force and effect. The Parties shall endeavor in good faith to replace such invalid, void, or unenforceable terms, provision, or condition with valid and enforceable terms, provisions, or conditions which achieve the purpose intended by the Parties to the greatest extent permitted by law.

5.13. OTHER FEDERAL AGENCIES: This MOU does not bind any federal agency, other than the Parties, nor waive required compliance with any law or regulation.

6. FINANCIAL DETAILS: Pursuant to DoDI 4000.19, this is a "no cost" service understanding. This MOU documents non-reimbursable support. Should any Party find it necessary to request reimbursement for these services, they will promptly notify 366 SFS prior to any expenses being incurred. Upon this notification no further services will be provided under this MOU.

AGREED:

For the MHPD

Signature

Title

Date

For the ECSO

Mike Abell

Signature

Sheriff

Title

4/16/26

Date

For ISP

[Signature]

Signature

FEO

Title

4/15/2026

Date

For the 366 SFS

Signature

Title

Date

For the 366 FW

Signature

Title

Date

4

**AMENDMENT NO. 9 TO TASK ORDERS 010, 011, 012, AND 032
AGREEMENT FOR
WATER, WASTEWATER, GENERAL ENGINEERING, AND DEVELOPMENT
REVIEWS SUPPORT**

Effective Date: April 15, 2026

Consultant Project No.: 214010

BACKGROUND: The City of Mountain Home (“Owner”) from time to time desires miscellaneous water, wastewater, general engineering, and development review support. Task Orders 10, 11, 12, and 32 were established for miscellaneous water, wastewater, general/transportation, and development review professional services in 2015. The budget amount was last updated in June 2024. This amendment is to cover anticipated general engineering support services for the next 12-24 months; however, this time may vary depending on City needs.

AMENDMENT: This amendment increases the total combined budget limit for these task orders by \$150,000 from \$550,000 to \$700,000.

In Witness Whereof, the parties hereto have executed this Task Order Agreement as of the day and year first above written.

OWNER: City of Mountain Home

CONSULTANT: Keller Associates, Inc.

Signature: _____

Signature:  _____

Name: Rich Sykes, Mayor

Name: James Bledsoe, Vice President

Date: _____

Date: 04/14/2026



ACCESS TO EDUCATION PARTNERSHIP AGREEMENT

This Access to Education (A2E) Partnership Agreement is entered into by Park University ("Park"), a Missouri nonprofit corporation and the City of Mountain Home.

1. **Agreement:** The City of Mountain Home and Park University desire to develop a partnership to provide a smooth transition and experience for the City of Mountain Home employees to earn postsecondary credentials from Park University. Those credentials may include associate degrees, bachelor's degrees, master's degrees, and certificates or professional certifications in the areas needed for their professional development.

2. Access to Education – Exclusive Partnership Benefits:

2.1. By participating in the Access to Education Partnership Program offered by Park University, the City of Mountain Home employees receive:

- 25% tuition discount (off the current standard rates) for undergraduate and graduate degree programs, including certificates
- First class free “Learn together” discount for School of Education Graduate programs when 5 or more employees enroll in any session.

The City of Mountain Home's participation in the Access to Education Partnership Program will be activated upon signature of this document.

2.2. Park will waive its application fee for all the City of Mountain Home employees under this agreement.

2.3. A student success coach will be assigned to each employee enrolling in a degree program.

2.4. Prior professional learning and experience; military training and experience; and college credits from other institutions will be reviewed and assessed for awarding academic credit, as appropriate, toward an undergraduate or graduate degree.

2.5. Park and the City of Mountain Home will collaborate on communications and promotion of the partnership. The City of Mountain Home's responsibilities in this promotion shall include:

- Inclusion of the partnership description and benefits in any materials the district provides to employees detailing employee benefits.
- Quarterly Presentation to all City Employees at City Hall for Park University. Schedule to be set by HR Dept of the City of Mountain Home in agreement with the Director of Park University – Mountain Home AFB Campus Center
- Twice a Year Monday with the Mayor Interview (dates and place to be determined by the City and the Campus Center Director at Mountain Home AFB Park University Campus



- Monthly spotlight on Digital Advertisement just before Underpass to Airbase Road.
- Emailing assets (created by Park and approved by the City of Mountain Home) to all employees a minimum of twice per year
- Distributing physical assets, such as one-sheet fliers, postcards, or tri-folds, (created by Park and approved by the City of Mountain Home) to all employees a minimum of once per year
- Displaying physical piece (created by Park and approved by the City of Mountain Home), such as flier(s), small poster(s), or table top display(s) in an employee common space(s)
- Pens and stickers to be given to the City from Park University for their front office and HR Dept to be available for all employees.

2.6. Park personnel will be available on-site, per mutual agreement, at the City of Mountain Home corporate offices for duties related to this partnership.

2.7. Park will keep and maintain all student related information and records in accordance with U.S. law, including Federal Educational Rights and Privacy Act (FERPA) and to obtain any necessary releases for disclosure of student information regarding admitted and matriculated students.

2.8. Park Non-discrimination. Park will not discriminate on the basis of race, color, national origin, sex, age, disability, creed, religion, sexual orientation, gender identity, gender expression, veteran status, political affiliation, or political philosophy in admission and access to, and treatment and employment in, its educational programs and activities. Park takes action to increase ethnic, cultural, and gender diversity, to employ qualified disabled individuals, and to provide equal opportunity to all students and employees. All students shall have the same fundamental rights to equal respect, due process, and judgment of them based solely on factors demonstrably related to performance and expectations as students. All students share equally the obligations to perform their duties and exercise judgments of others in accordance with the basic standards of fairness, equity, and inquiry that should always guide education.

3. Term and Termination.

3.1. This Agreement shall remain in full force for the period of two years from the Effective Date, with Park's option to renew for additional two-year periods. Park will notify the City of Mountain Home of its intent to renew this agreement a minimum of thirty (30) days prior to expiration.

3.2. Either party may terminate this agreement with or without cause by giving the other party thirty (30) days prior written notification.



3.3. In the event of termination before any participants have completed the then-current term, Park and the City of Mountain Home shall permit the Student to complete the then-current term subject to the applicable terms of this Agreement, which shall survive until the date of such completion.

4. Notices.

4.1. Hand delivered by a commercial delivery service, and the delivery service provides to the sending Party written evidence of the delivery of the Notice; or

4.2. Delivery by electronic or fax communications. Such notices will be sufficient if given to the officer of the Party at the address, email or fax number shown below provided that a return receipt is obtained by both parties.

If to Park University:

If to the City of Mountain Home:

John Huber, M.Ed., M.O.I.
 Director of Corporate Partnership and Admission
 Park University
 8700 NW River Park Rd
 Parkville, MO 64152
john.huber@park.edu

Dr. Nancy A. Almodovar
 Campus Center Director
 Mountain Home AFB, ID
 Park University
 665 Falcon Street
 Building 2428
 Mountain Home AFB, ID 83648-5115
mthm@park.edu
 208-832-4535

The parties have caused this agreement to be executed as of the Effective Date.

Park University

The City of Mountain Home

By: _____

By: _____

Name: _____



John Huber, Director of Corporate Partnerships

Date: March 13, 2026

Title: _____

Date: _____

April 16, 2026

To Management and/or the City Council of
City of Mountain Home, Idaho
PO Box 10
Mountain Home, Idaho 83647

We are pleased to confirm our acceptance and understanding of the services we are to provide for City of Mountain Home, Idaho (the City) for the year ended September 30, 2026.

You have requested that we prepare year-end adjustments and supporting schedules for balance sheet accounts, intergovernmental revenues, property tax revenues, depreciation, the schedule of expenditures of federal awards; as well as preparing schedules to support the adjustments needed for the government-wide portion of the financial statements (excluding areas where your auditor will provide additional adjustments, such as the net pension liability and its related deferrals) and other schedules and information needed in order to aid in the City's annual audit. However, we will not prepare or compile the City's financial statements as part of this engagement.

We will conduct this engagement in accordance with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, should we become aware of such issues that we believe are clearly more than trivial, we will notify you of such issues.

You are ultimately responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, and the substantial accuracy of the financial records.

Engagement Administration, Fees, and Other

Cassie Zattiero is responsible for supervising the engagement. We anticipate working with the City's staff before the fiscal year ends to assist with the tracking and recording of capital asset purchases and disposals but the bulk of the engagement will occur after September 30, 2026. The timing for completion of the engagement will depend on the availability and capability of your staff, as well as the availability of information that may be needed from outside parties.

We estimate that our fees for the accounting services will be between \$28,000 and \$32,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time and costs are necessary, we will discuss it with you and determine whether a new fee estimate is needed. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Sincerely,

Bailey & Co.

Acknowledged:

City of Mountain Home, Idaho

Signature and Title

Date

April 20, 2026

To the Mayor and City Council
City of Mountain Home, Idaho
P.O Box 10
Mountain Home, ID 83647

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide to City Mountain Home, Idaho (the City).

Services and Related Report

We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Mountain Home, Idaho as of and for the year ended September 30, 2026. Upon completion of our audit, we will provide the City with our audit report on the financial statements and supplementary information. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance. If, for any reasons we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement. If this occurs, we will communicate the reasons and provide you details of any misstatements identified during the audit.

Our Responsibilities

The objective of a financial statement audit is the expression of an opinion on the financial statements. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations and the provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major federal programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major federal program in accordance with the Single Audit Act Amendments of 1996 and Title 2 *Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)*.

These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Municipality or to acts by management or employees acting on behalf of the City. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states: (i) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance, and (ii) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will be responsible for performing the audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the Uniform Guidance, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

We also will provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations and the provisions of grant agreements, non-compliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*.

As part of an audit in accordance with U.S. GAAS and *Government Auditing Standards* we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

1. Identify and assess the risks of material misstatement of the financial statements and supplementary information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. We will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements and supplementary information that we have identified during the audit. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards* and the Uniform Guidance.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements and supplementary information, including the disclosures, and whether the financial statements and supplementary information represent the underlying transactions and events in a manner that achieves fair presentation.
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting waste or abuse. Our audit will include examining, on test basis evidence supporting the amounts and disclosures in the financial statements and supplementary

information, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statements presentation.

Our audit does not relieve management or those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the City and its environment, including internal controls, sufficient to assess the risks of material misstatement of the City financial statements and supplementary information and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management or those charged with governance internal control matters that are required to be communicated under professional standards. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards*.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the City financial statements and supplementary information and to preventing and detecting misstatements resulting from illegal acts and other non-compliance matters that have a direct and material effect on the financial statements and supplementary information. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material non-compliance with compliance requirements applicable to each major federal program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control over compliance issued pursuant to the Uniform Guidance.

Also, if required by *Government Auditing Standards*, we will report known or likely fraud, illegal acts, violations or provisions of contracts or grant agreements, or abuse directly to parties outside of the City.

As part of obtaining reasonable assurance about whether the City financial statements and supplementary information are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether you have complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the *Office of Management and Budget Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of those procedures will be to express an opinion on your compliance with requirements applicable to each of your major programs in our report on compliance issued pursuant to the Uniform Guidance.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including: (i) our responsibility under U.S. GAAS, *Government Auditing Standards* and Uniform Guidance, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include: (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and

(d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements and supplementary information or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

We have identified the following significant risks of material misstatements as part of our audit planning:

1. Management override of controls; and
2. Improper revenue recognition due to fraud

Planning for the audit has not concluded and additional risks may be identified in addition to the above.

Management's Responsibilities

Our audit will be conducted on the basis that the City's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For identifying all federal and state awards received and understanding and complying with the compliance requirements;
2. For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America.
3. For the design, implementation, establishment, and maintenance of effective internal controls relevant to the preparation and fair presentation of City financial statements and supplementary information that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met;
4. For the design, implementation, and maintenance of effective internal controls over compliance that provides reasonable assurance that the City administers federal awards in compliance with the compliance requirements;
5. To provide us with:
 - a. access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information, such as records, documentation and other findings;
 - b. additional information that we may request from management for the purpose of the audit; and
 - c. unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
6. For identifying and ensuring that the City complies with the laws and regulations applicable to its activities;
7. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
8. Notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely

affect your ability to record, process, summarize and report external financial data reliably in accordance with U.S. GAAP;

9. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
10. For informing us of any known or suspected fraud affecting the City involving management, employees with significant roles within internal control and others where fraud could have a material effect on the City financial statements; and
11. For the accuracy and completeness of all information provided.

Management is responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations contracts or grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review before we begin fieldwork.

Management is responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and non-compliance with provisions of laws, regulations contracts or grant agreements, or abuse that we report. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed above. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You are responsible for the preparation of the supplementary information in conformity with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. You further agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that: (a) you are responsible for presentation of the supplementary information in accordance with U.S. GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for preparation of the schedule of federal and state awards (including notes and non-cash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that: (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that you believe the schedule of expenditures of federal awards including its form and content, is fairly presented in accordance with the Uniform Guidance; (c) that the

methods of measurement or presentation have not changed from those used in the prior year (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of federal awards.

Management is responsible for: (i) adjusting the financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with U.S. GAAP. Management is also responsible for identifying and ensuring that the City complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management, and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

We will issue a written report upon completion of our audit of the City's financial statements.

Our report will be addressed to the City Council of the City. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

We also will issue a written report upon completion of our audit.

Required Supplementary Information

Accounting standards generally accepted in the United States of America provide for certain Required Supplementary Information (RSI) to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by [identify standard setting body] who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with U.S. GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Statements of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for General Fund and all Major Special Revenue Funds
3. Schedule of Employer's Share of Net Pension Liability and Employer Contributions

Supplementary Information

Our report will include a paragraph that indicates that the supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management. We will not have audited the supplementary information and will provide an opinion on it in relation to the financial statements as a whole. The following supplementary information will accompany the basic financial statements:

1. Schedule of Expenditures of Federal Awards
2. Combining Non-major Fund Financial Statements

Content of Audit Opinion

If we conclude that a modification to our opinion on the financial statements and supplementary information is necessary, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements and supplementary information, we may withdraw from the audit before issuing an auditors' report or we may disclaim an opinion on the financial statements and supplementary information. If this occurs, we will communicate the reasons and provide you details of any misstatements identified during the audit. *Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract.

Use and Distribution of Our Report

The audit of the financial statements, supplementary information and the issuance of our audit opinion are solely for the use of the City and those to whom our report is specifically addressed to by us.

We make no representations of any kind to any third-party in respect of these financial statements and supplementary information and we accept no responsibility for their use by any third-party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

Reproduction of Auditors' Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire finalized document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, supplementary information, auditors' report and other related information contained in an annual report or other public documents (electronic or paper-based). This includes any incorporation by reference to either the full or summarized financial statements that we have audited.

We are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original document.

Practice Structure

"Sorren" is the brand name under which Sorren CPAs, P.C. and Sorren, Inc. and its subsidiary entities provide professional services. Sorren CPAs, P.C. and Sorren, Inc. (and its subsidiary entities) practice as an alternative practice structure in accordance with the American Institute of Certificate Public Accountants (AICPA) Code of Professional Conduct and applicable laws, regulations and professional standards.

Sorren CPAs, P.C. is a licensed independent CPA firm that provides attest services to its clients, and Sorren, Inc. and its subsidiary entities provide tax and business consulting services to their clients. Sorren, Inc. and its subsidiary entities are not licensed CPA firms. Our use of the terms “our firm” and “we” and “us” and terms of similar import, denote the alternative practice structure conducted by Sorren CPAs, P.C. and Sorren, Inc.

Sorren, Inc. has a contractual arrangement with Sorren CPAs, P.C. whereby Sorren, Inc. provides Sorren CPAs, P.C. with professional and support personnel and other support services to allow Sorren CPAs, P.C. to perform its professional services. From time to time, Sorren, Inc. may consult with Sorren CPAs, P.C. in the provision of services pursuant to this engagement. Client hereby consents to Sorren CPAs, P.C. sharing its client information with Sorren, Inc. in support of the services to be provided by Sorren, Inc. for the purpose of performing the Services for which Sorren, Inc. is engaged. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Sorren, Inc. and its employees of confidential information that we may obtain in the course of our engagement.

As part of the alternative practice structure, Sorren CPAs, P.C. and Sorren, Inc. agree to comply with the AICPA Code of Professional Conduct, as applied to an alternative practice structure and applicable federal, state and local rules with respect to the confidentiality of client information. Accordingly, Sorren CPAs, P.C. and Sorren, Inc. will not disclose confidential client information without your consent, except that Sorren CPAs, P.C. and Sorren, Inc. shall be permitted to disclose confidential client information: (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process.

Sorren CPAs, P.C. and Sorren, Inc. utilize appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, “hard copy” format or other medium.

The City agrees that we may provide Sorren, Inc. with access to the City’s accounting, financial, and other records in our possession so that Sorren, Inc. can provide the City with any services it has engaged them to perform.

File Inspections

In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain confidentiality of client information.

Governing Legislation

This engagement letter is subject to and governed by the laws of Idaho and will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any issue arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Time Frames

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we should not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the City of its obligations.

Our audit planning is intended to begin in December 2026 with the audit fieldwork beginning in January 2027. The audit is expected to conclude with the issuance of our report in March 2027.

Estimated Fees

We estimate that our fees for the services previously outlined will be as follows:

Base audit procedures and financial statement preparation:	\$54,500
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Our fees are based upon the complexity of the work to be performed, timing of the engagement, experience level of the personnel required, and estimates of the professional time to complete the required services.

Additionally, our fees are dependent on the availability, quality, and completeness of the City's records and, where applicable, upon the City's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., City employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.). Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control cause delay or require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates, and "Auditor" shall not be responsible for any consequences. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

If there is a significant transaction or new accounting issue that requires us to spend a substantial amount of time that was not anticipated in our fees, there may be additional billings. For instance, the above estimate does not include any fees for professional time that may be required to assist in the adoption of new accounting standards. Fees for any additional services will be established separately.

If our Agreement requires a retainer upon execution, you agree that the retainer will be earned as our professional time to complete the engagement is incurred. The retainer will be applied to the final billing, and any unused balance will be refunded at the end of the engagement.

We will bill you for our professional fees and out-of-pocket costs. Payment is due upon receipt. For administrative convenience, payment for our invoices may be made to Sorren CPAs, P.C. or a related Sorren entity as indicated on our invoices. If payment is not received within thirty (30) days, you will be assessed interest charges of 1.5% per month on the unpaid balance. You have thirty (30) days from the invoice date to review the invoice and to communicate to us, in writing, any disagreement with the charges, after which you waive the right to contest the invoice.

All outstanding invoices must be paid prior to the release of work-products specified in the Agreement.

We reserve the right to suspend or terminate our work for non-payment of fees. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

Termination and Withdrawal

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work-product.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and / or testimony relative to information we obtained and / or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred.

Other Services

In addition to the audit services referred to above, we will, as allowed by the AICPA Code of Professional Conduct, perform non-attest services as required. Our non-attest services will encompass the following activities:

- We will also prepare or assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City in accordance with U.S GAAP based on information provided by you;
- We will provide adjusting or correcting journal entries;

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements and supplementary information. We will notify you, in writing, of any matters of which we believe you should be aware and will meet with you upon request.

You agree to provide the information necessary to complete these non-attest services on a timely basis and assume all management responsibilities relating to the non-attest services we provide. You will be required to acknowledge in the management representation letter the non-attest services we provided and that you have accepted responsibility for them. Further, you agree to oversee the non-attest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. You also agree to continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you and to establish and maintain internal controls, including monitoring ongoing activities related to the non-attest function.

Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

1. You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
2. We will hold all personal information in compliance with our Privacy Statement.

Third-Party Service Providers or Subcontractors

Sorren CPAs, P.C. may from time to time, and depending on the circumstances, use third-party service providers to assist with the services identified in this letter. We may share some or all of your information with these service providers, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In order to comply with 26 U.S.C. § 7216, 26 C.F.R. § 301.7216-3, and all other applicable laws and regulations for disclosing confidential financial information to a third-party, you are consenting to allow us to disclose all documents and information needed for the performance of our scope of services identified in the engagement letter, including confidential information, to our third-party providers, both inside and outside the United States for the purpose of providing assistance within the scope of our services.

If we disclose tax return information or other related financial information to a service provider located outside of the United States, we will use adequate data protection safeguards. The items may not be disclosed or used for any other purpose, except that may continue to disclose or use the items to the extent we have been retained to do so, or as otherwise required by law.

Your signature at the bottom of this engagement letter serves as your consent to Sorren CPAs, P.C.'s use and disclosure of your information as provided herein.

Records Management

Record Retention and Ownership

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements. Our firm destroys workpaper files after a period of seven (7) years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will only be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies. If we receive such a request, we agree to inform you of it as soon as practicable unless we are prohibited from doing so by applicable laws or regulations. You may, within the

time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis. If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery.

If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the AICPA as well as applicable laws and regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

Non-Solicitation of Personnel

Professional standards require that a firm and its covered members maintain independence throughout the professional engagement period. In order to preserve our independence, you agree not to solicit for employment, directly or indirectly, any employee of Sorren CPAs, P.C. or Sorren, Inc. who is involved in performing services under this engagement for a period of two (2) years following the completion of such services. You shall inform the engagement partner before entering into any substantive employment discussions with any Sorren CPAs, P.C. or Sorren, Inc. personnel. Employment offers to any staff member working on your engagement without our prior knowledge may require substantial additional procedures to ensure our independence on this engagement. Any additional costs incurred due to these procedures will be fully billable in addition to our fee.

In the event you hire or engage any such employee during the term of this engagement or within two (2) years thereafter, you agree to pay Sorren, Inc. a placement fee equal to 50% of the employee's total annual compensation, including bonuses, at the time of departure from the Firm. This fee represents a reasonable estimate of the costs associated with recruiting, hiring and training a replacement. This provision does not restrict the employee's right to seek employment but is intended to protect Sorren, Inc. from the loss of personnel in whom the Firm has invested time and resources.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information through email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision: (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Brokerage, Investment Advisory or Digital Asset Statements

If you provide our Firm with copies of brokerage, investment advisor, or digital asset statements, we will use the information solely for the purpose described in the Engagement Objective and Scope section of this Agreement. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice unless specifically engaged in the Engagement Objective and Scope section of this Agreement. Our services under this Agreement do not constitute legal advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Marketing and Educational Communications

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

Mediation

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association (the AAA) under the AAA Accounting and Related Services Arbitration Rules and Mediation Procedures before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in Idaho.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute.

No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

Limitation of Liability

Sorren CPAs, P.C.'s owners, officers, director, employees, agents or assigns (collectively, Sorren's Stakeholders) liability for all claims, damages, and costs arising from negligent acts, errors, or omissions committed by us in the performance of this engagement is limited to one times the total amount of fees paid by you to Sorren CPA, P.C. for the service giving rise to this liability.

Limitation of Damages

Notwithstanding anything to the contrary in this Agreement, Sorren CPAs, P.C. and Sorren's Stakeholders shall not be liable for any lost profits, indirect, special, incidental, punitive, consequential, or similar damages, to the extent such damages may be lawfully limited or excluded, of any nature even if we have been advised by you of the possibility of such damages.

Indemnification of Sorren CPAs, P.C.

You agree to indemnify, defend, and hold harmless Sorren CPAs, P.C. and its stakeholders with respect to any and all claims made by third parties arising from this engagement, resulting from knowing misrepresentations by management to Sorren CPAs, P.C.

Independent Contractor

When providing services to your City, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Sorren CPAs, P.C., and no Sorren Stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Survivability

The following sections shall survive termination of the Agreement: Limitation of Liability, Limitation of Damages, Indemnification, and Mediation.

Assignment, No Third-Party Beneficiaries

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third-party except as agreed to in writing. This Agreement has been entered into solely between you and Sorren, Inc., and no third-party beneficiaries are created hereby.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Entire Agreement

This Agreement represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Other

Morgan Browning is the "engagement partner" for the audit services specified in this letter. The engagement partner's responsibilities include supervising Sorren's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Professional standards prohibit us from being the sole host and / or the sole storage of your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Conclusion

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your City.

Yours truly,

Sorren CPAs, PC



RESPONSE:

Acknowledged and agreed on behalf of the City of Mountain Home, Idaho by:

Treasurer's Signature

Mayor's Signature



Report on the Firm's System of Quality Control

March 3, 2025

To the Members of Harris CPAs and
the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Harris CPAs (the firm) in effect for the year ended June 30, 2024. 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 the *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

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 Harris CPAs in effect for the year ended June 30, 2024, 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*. Harris CPAs has received a peer review rating of *pass*.

Presnell Gage, PLLC

CDH - Communities for Youth Grant - Letter of Support

From Scott Harjo <sharjo@mountain-home.us>

Date Wed 4/22/2026 4:20 PM

To Mayor <mayor@mountain-home.us>; Tiffany Belt <tbelt@mountain-home.us>

Cc Mindy Curran < >; Heather Allan < >

 2 attachments (3 MB)

Letter of Support Draft.docx; C4Y Elmore Co. Health Coalition Mtg. 04.16.2026.pdf



Internal (sharjo@mountain-home.us)

[Safe](#) [Spam](#) [Phish](#) [More...](#) [FAQ](#)

Good afternoon Mayor, Tiff, Mindy and Heather,

I've added our friends from Central District Health and the Elmore County Health Coalition to this email for scheduling and awareness.

Mayor, as we spoke about on the phone, this is an opportunity for CDH to apply to a OJJDP (Office of Juvenile Justice and Delinquency Prevention) grant to implement a **Communities for Youth regional initiative in Elmore County** and the Treasure Valley. The grant would be for \$750,000 per year for 36 months, to implement long term, sustainable community changes (which would be driven by youth surveys, and community conversations). This is a significant and positive prospect for the physical and mental wellbeing of youth in our community.

There would be no financial burden for the City if the grant and program progress forward. The ask here is to have an agenda item on the 28th to provide a letter of support from the City of Mountain Home, to CDH to add to their application for the grant.

I spoke with Mindy via phone briefly this afternoon, to make the ask if her and/or Heather would be available to attend via Microsoft Teams for a brief presentation at the beginning of the Agenda. Attached is a generic letter of support as well as a slide presentation that was presented to the Health Coalition.

Thank you!

Scott Harjo
City Council

LETTERHEAD

May 11, 2026

Name

Title

Organization Name

Address

U.S. Department of Justice, Office of Justice Programs
Office of Juvenile Justice and Delinquency Prevention (OJJDP)

Subject: Letter of Support for Funding Opportunity No. O-OJJDP-2025-172510 - OJJDP FY25
Opioid Affected Youth Initiative

To the Selection Committee:

[Organization name] understands that Central District Health (CDH) is applying for the subject funding opportunity to work with community partners in rural Elmore County. The goal of the project is to provide resources and support to youth and families impacted by opioid, stimulant, and other substance use disorders.

[Organization name] recognizes the critical need for stronger behavioral health support for youth and families in the project location. We look forward to collaborating with CDH as part of this important work to help amplify project reach and impact in Elmore County.

We are in full support of this application and are confident that CDH will help Elmore County execute a meaningful, transparent, and fiscally responsible project that will improve the lives of youth and families.

Respectfully,

Name

Title



P.O. Box 10 • Mountain Home, ID 83647
www.mountain-home.us

April 23, 2026

RE: Approval Request – Funding Allocation for Railroad Extension/Relocation Project
(Mountain Home Municipal Airport)

City Council Meeting: April 28, 2026

Mayor and Council,

On April 14, 2026, City staff provided a memorandum requesting direction regarding the Railroad Extension/Relocation Project at the Mountain Home Municipal Airport. At that time, Council requested that staff return with identified funding sources should the project move forward.

As previously discussed, Keller Associates, Inc., the Council-approved professional engineering consultant for this project, has submitted a Task Order to initiate Phase 1 – “Discovery” in the amount of \$36,570.00.

Staff have since evaluated available funding options and is proposing the use of existing appropriated funds within the FY2026 budget. Specifically, the City Administration (“City Hall”) budget includes \$41,800.00 allocated to Professional Services - Facility Review under line item 01-415-99-00.

Based on recent discussions, a facility study does not appear to be a current priority. Staff is therefore presenting the option to reallocate these budgeted funds to support the Railroad Extension/Relocation Project for Council’s consideration.

This reallocation would allow the City to proceed with Phase 1 of the project without requiring additional appropriations in the current fiscal year. Staff continues to believe this project is an important step toward protecting airport property, supporting economic vitality, and positioning the City for future industrial growth opportunities.

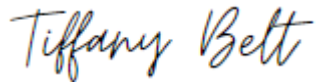
Staff respectfully requests Council approval of the following:

- Authorization to reallocate up to \$36,570.00 from budget line item 01-415-99-00 (Professional Services – Facility Review); and
- Approval to execute the Task Order with Keller Associates, Inc. to proceed with Phase 1 – Discovery for the Railroad Extension/Relocation Project.

Upon approval, staff will move forward with execution of the Task Order and coordination with Keller Associates.

Please let me know if additional information is needed.

Respectfully,

A handwritten signature in blue ink that reads "Tiffany Belt". The signature is written in a cursive, flowing style.

Tiffany Belt
T (208) 587-2104
tbelt@mountain-home.us

**TASK ORDER 034
AGREEMENT FOR
RAILROAD ALIGNMENT AND INFRASTRUCTURE LOGISTICS (R.A.I.L.) PROJECT
PHASE I DISCOVERY**

Effective Date: December 15, 2025

Consultant Project No.: 214010-034

This Task Order, entered between City of **Mountain Home** ("Owner"), and **Keller Associates, Inc.** ("Consultant"), is subject to the provisions of the Agreement for Professional Services ("Agreement"), dated March 25, 2014 and subsequently amended on July 01, 2024.

The Owner intends to complete a phase one discovery phase for the realignment of an existing railroad spur that is in the footprint of the airport runway expansion, as described in Attachment A, hereinafter referred to as the "Project". Now therefore, the Owner and Consultant agree to the following project scope, schedule, and compensation.

SCOPE: The Consultant will provide the scope of services outlined in Attachment A.

SCHEDULE: The Agreement shall commence on the above written date and be completed as outlined in Attachment A.

COMPENSATION:

Basic Services. As compensation for services to be performed by Consultant, the Owner will pay Consultant with a total not-to-exceed budget of **\$36,570 (thirty-six thousand five hundred seventy dollars)** as described in Attachment A. The total authorized budget amount shall not be exceeded without authorization from the Owner.

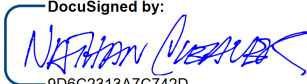
Additional Services. Compensation for performing Additional Services will be pursuant to a mutually agreed upon Addendum to this Task Order.

In Witness Whereof, the parties hereto have executed this Task Order Agreement as of the day and year first above written.

OWNER: CITY OF MOUNTAIN HOME

CONSULTANT: KELLER ASSOCIATES, INC.

Signature: _____

Signature:  _____
9D6C2313A7C742D...

Name: Richard Sykes, Mayor

Name: Nathan Cleaver, Principal

Date: _____

Date: 12/05/2025

Project: R.A.I.L. Project
Owner: City of Mountain Home
Consultant: Keller Associates, Inc.
Project Manager: Jordan Crane, PE, 208.288.1992, jcrane@kellerassociates.com
Date Prepared: November 11, 2025

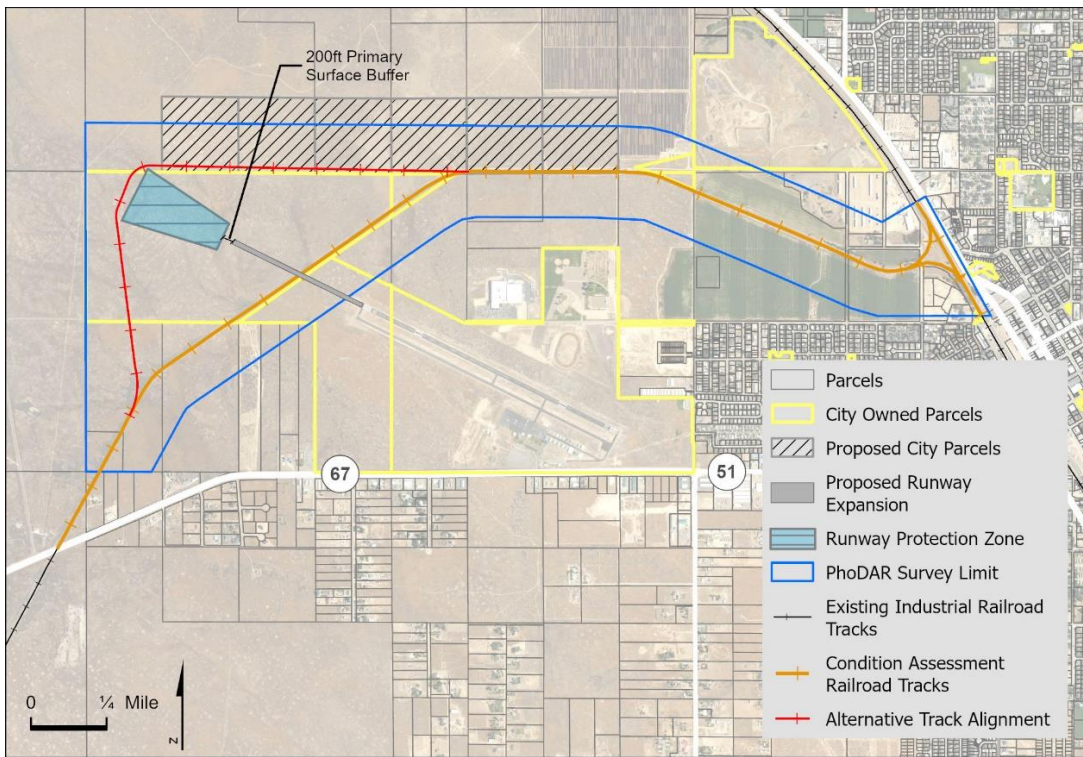
Attachment A
CITY OF MOUNTAIN HOME
RAILROAD ALIGNMENT AND INFRASTRUCTURE LOGISTICS (R.A.I.L.) PROJECT
PHASE I - DISCOVERY
SCOPE OF WORK

PROJECT DESCRIPTION

The **City of Mountain Home (“Owner”, “City”)** owns property and operates a municipal airport on the west side of town. The Airport Master Plan recommends a capital improvement project to extend the runway to accommodate larger aircraft and to attract additional industrial/commercial development to the City. An existing railroad industrial track (spur), connected to the Union Pacific Railroad (UPRR), is in the footprint of the proposed runway expansion. The City wishes to evaluate the existing railroad spur and begin planning efforts to realign the spur outside of the runway expansion and its associated runway protection zone (RPZ). In addition, the City’s objectives include developing a commercial and industrial area adjacent to the spur and airport that can access trucking routes.

This Phase I, Discovery, Scope of Work includes evaluating the existing spur, environmental scan and gathering data relevant for future evaluation of the spur realignment alternatives.

The City has selected **Keller Associates, Inc.** (“Consultant”) to provide services for the project.



CONSULTANT’S SCOPE OF WORK

The consultant will conduct the following tasks unless specifically noted to be conducted by others.

TASK 100: Project Management

Consultant Responsibilities:

100.1. General Project Management. Provide general project administration services including contract administration, project accounting, scheduling, and internal project administration.

Assumptions

- Project management budget assumes a project duration of 4 months.

Owner Responsibilities:

- Provide requested information within two weeks of request

TASK 200: COORDINATION

Consultant Responsibilities:

200.1. Airport Coordination Meeting. Participate in a meeting with the Owner’s Airport engineering consultant to discuss the airport runway expansion and associated runway protection zone. Discuss additional considerations for airport expansion and growth. Document the runway expansion extents and associated RPZ requirements. Document additional airport expansion goals.

200.2. UPRR Coordination Meeting. Arrange and participate in a meeting with UPRR to discuss existing efforts that have been completed on this railroad spur, document industrial track design/construction process and requirements, and document additional design requirements that are applicable for this spur. Document ownership of the rail spur and if a rail lease agreement exists. If a rail lease agreement exists, document lease requirement responsibilities and siding and spur location restrictions.

200.3. Request for Information (RFI). Request information from the City, UPRR, and others for information that may help in the development of the overall project.

Assumptions

- Coordination meetings may be a combination of in person or virtual meetings.

Owner Responsibilities:

- Participating in the coordination meetings
- Supply known information relevant to the RFI

Deliverables:

- Meeting agendas and meeting notes.
- Request for Information

TASK 300: SITE VISIT AND CONDITIONS ASSESSMENT

Consultant Responsibilities:

300.1. Site Visit. The intent of this task is to obtain a general understanding of the physical and environmental setting to inform subsequent engineering evaluations and design development. Visit the existing railroad spur alignment and the surrounding project areas for the purpose of becoming familiar with existing site conditions. This activity will include walking/driving the possible alignment and observing the general topography, land configuration, drainage characteristics, existing infrastructure, and adjacent property features. Document features of concern that are observed during the site walk.

300.2. Rail Spur Conditions Assessment. Conduct a track conditions review of the spur from the wye at the UPRR main track to the spur crossing at Highway 67 consisting of approximately 3.5 miles. Track conditions, photographs, and recommendations will be summarized in a report.

Owner Responsibilities:

- Provide access to the site for site walk and track inspection.

Assumptions

- The site visit budget assumes two days for this task. A side-by-side or 4-wheelers may be used for the site visit. Site limits are delineated on the figure on page one of this scope with the blue polygon.
- Karl Huffaker will be a subconsultant to Keller to complete the track conditions assessment.

Deliverables:

- Rail spur conditions assessment report

TASK 400: ENVIRONMENTAL SCAN

Consultant Responsibilities:

400.1. Environmental Scan. Conduct an environmental scan that will include the following items:

- a. Send correspondence to the State Historic Preservation Office (SHPO) requesting information regarding known historic and prehistoric sites within the project's area of potential effect (APE).
- b. Request information from the US Fish and Wildlife Service using the IPaC system which will provide a list of threatened and endangered species.
- c. Review US Fish and Wildlife Service National Wetland Inventory to identify potential wetlands in the APE.

Assumptions

- No environmental field work is included in this scope.

TASK 500: PHASE I DISCOVERY REPORT AND CITY COUNCIL MEETING

Consultant Responsibilities:

500.1. Draft Discovery Report. Document the findings from tasks 2 through 4 in a report for Owner's review and comment.

500.2. Workshop Meeting. Participate in a workshop meeting with Owner's staff to review the draft discovery report, obtain owner feedback and comments, and discuss what information to present at a City Council Meeting.

500.3. City Council Meeting. Prepare a short presentation and participate in a City Council meeting to present the findings of the Phase I Discovery efforts.

500.4. Final Discovery Report. Finalize the discovery report with direction provided by the Owner.

Owner Responsibilities:

- Provide comments on the draft discovery report in a timely manner.
- Hold, chair, and provide space for the public meeting.

Assumptions

- Assumes one workshop meeting and one public meeting.

Deliverables:

- Draft and final discovery report.

SCHEDULE

Consultant anticipates the following project schedule. The number of days associated with each of the tasks are approximate and assume timely delivery of requested information. Actual schedule may vary.

Task	Schedule (calendar days)	Comments
Tasks 200 – 400	90 days	From notice to proceed
Task 500	30 days	To provide draft Discovery Report to City.

COMPENSATION

As compensation for services to be performed by Consultant, the Owner will pay Consultant as described in the following table. The total authorized budget amount will not be exceeded without written authorization from the Owner.

Task	Type	Amount
Task 100 – Project Management	LS	\$1,700
Task 200 – Coordination Meetings	LS	\$7,410
Task 300 – Site Visit, Survey, and Conditions Assessment	LS	\$11,050
Task 400 – Environmental Scan	LS	\$3,930
Task 500 – Phase I Discovery Report and City Council Meeting	LS	12,480
TOTAL COST	LS	\$36,570

LS = lump sum



P.O. Box 10 • Mountain Home, ID 83647
www.mountain-home.us

April 9, 2026

RE: Direction Requested – Railroad Extension/Relocation Project
(Mountain Home Municipal Airport)

City Council Meeting: April 14, 2026

Mayor and Council,

City staff is seeking policy direction from the City Council regarding the Railroad Extension/Relocation Project located at the Mountain Home Municipal Airport.

As the Council is aware, Keller Associates, Inc., was previously selected and approved by the City Council to serve as the professional engineering consultant for this project. Keller Associates has now submitted a Task Order to initiate Phase 1 “Discovery” in the amount of \$36,570.00.

At this time, funding for this phase was not included in the City’s FY2026 adopted budget. Given this, City staff is requesting Council direction prior to proceeding with any additional work or expenditure of resources.

Staff believes this project warrants consideration due to its potential long-term benefits, including protection of airport property, support of economic vitality, and facilitation of future industrial growth within the community. However, recognizing the financial implications and the need for alignment with Council priorities, staff is requesting guidance on how to proceed.

Specifically, staff is seeking Council directions on the following:

- Whether Council supports proceeding with Phase 1 of the project at this time.
- If so, whether Council prefers to:
 - Reallocate available FY2026 funds to accommodate this expenditure; or
 - Defer funding consideration to the FY2027 budget process; and
- Whether this project aligns with the Council’s strategic priorities for the future of the City of Mountain Home.

Staff will not proceed with the Task Order or incur any related costs without clear direction from the City Council.

Please advise on how you would like staff to proceed.

Respectfully,

Tiffany Belt

Tiffany Belt

T (208) 587-2104

tbelt@mountain-home.us

**TASK ORDER 034
AGREEMENT FOR
RAILROAD ALIGNMENT AND INFRASTRUCTURE LOGISTICS (R.A.I.L.) PROJECT
PHASE I DISCOVERY**

Effective Date: December 15, 2025

Consultant Project No.: 214010-034

This Task Order, entered between City of **Mountain Home** ("Owner"), and **Keller Associates, Inc.** ("Consultant"), is subject to the provisions of the Agreement for Professional Services ("Agreement"), dated March 25, 2014 and subsequently amended on July 01, 2024.

The Owner intends to complete a phase one discovery phase for the realignment of an existing railroad spur that is in the footprint of the airport runway expansion, as described in Attachment A, hereinafter referred to as the "Project". Now therefore, the Owner and Consultant agree to the following project scope, schedule, and compensation.

SCOPE: The Consultant will provide the scope of services outlined in Attachment A.

SCHEDULE: The Agreement shall commence on the above written date and be completed as outlined in Attachment A.

COMPENSATION:

Basic Services. As compensation for services to be performed by Consultant, the Owner will pay Consultant with a total not-to-exceed budget of **\$36,570 (thirty-six thousand five hundred seventy dollars)** as described in Attachment A. The total authorized budget amount shall not be exceeded without authorization from the Owner.

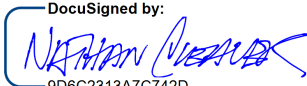
Additional Services. Compensation for performing Additional Services will be pursuant to a mutually agreed upon Addendum to this Task Order.

In Witness Whereof, the parties hereto have executed this Task Order Agreement as of the day and year first above written.

OWNER: CITY OF MOUNTAIN HOME

CONSULTANT: KELLER ASSOCIATES, INC.

Signature: _____

Signature:  _____
9D6C2313A7C742D...

Name: Richard Sykes, Mayor

Name: Nathan Cleaver, Principal

Date: _____

Date: 12/05/2025

Project: R.A.I.L. Project
Owner: City of Mountain Home
Consultant: Keller Associates, Inc.
Project Manager: Jordan Crane, PE, 208.288.1992, jcrane@kellerassociates.com
Date Prepared: November 11, 2025

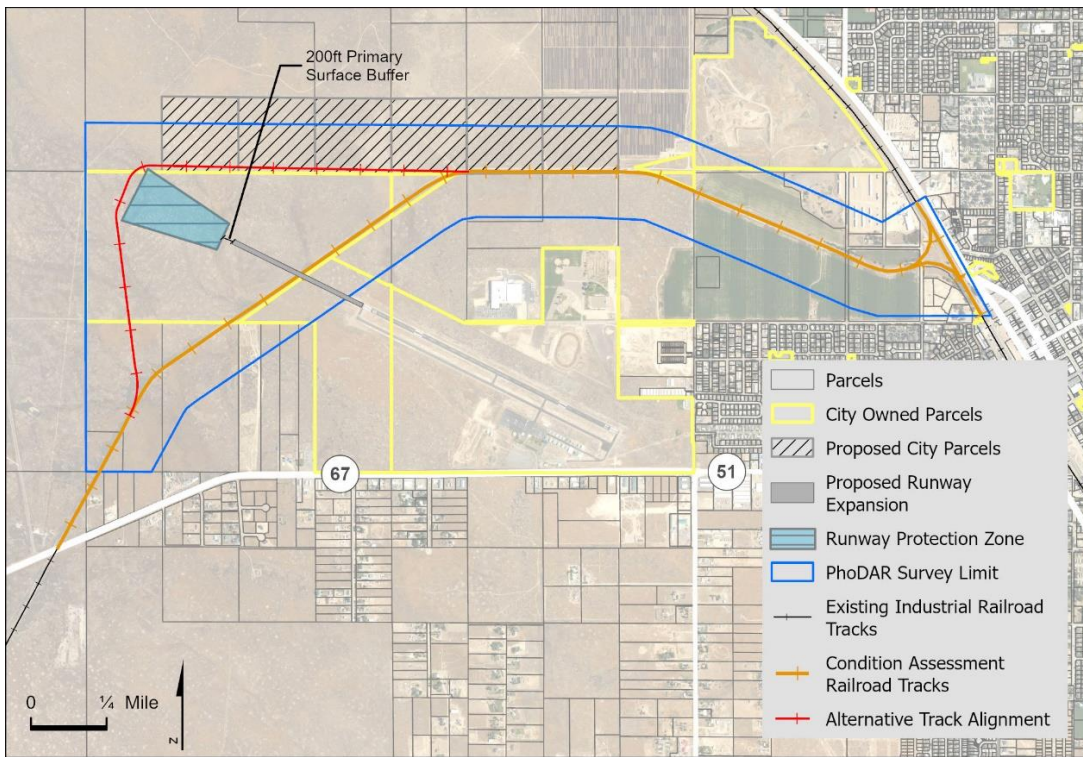
Attachment A
CITY OF MOUNTAIN HOME
RAILROAD ALIGNMENT AND INFRASTRUCTURE LOGISTICS (R.A.I.L.) PROJECT
PHASE I - DISCOVERY
SCOPE OF WORK

PROJECT DESCRIPTION

The **City of Mountain Home (“Owner”, “City”)** owns property and operates a municipal airport on the west side of town. The Airport Master Plan recommends a capital improvement project to extend the runway to accommodate larger aircraft and to attract additional industrial/commercial development to the City. An existing railroad industrial track (spur), connected to the Union Pacific Railroad (UPRR), is in the footprint of the proposed runway expansion. The City wishes to evaluate the existing railroad spur and begin planning efforts to realign the spur outside of the runway expansion and its associated runway protection zone (RPZ). In addition, the City’s objectives include developing a commercial and industrial area adjacent to the spur and airport that can access trucking routes.

This Phase I, Discovery, Scope of Work includes evaluating the existing spur, environmental scan and gathering data relevant for future evaluation of the spur realignment alternatives.

The City has selected **Keller Associates, Inc.** (“Consultant”) to provide services for the project.



CONSULTANT’S SCOPE OF WORK

The consultant will conduct the following tasks unless specifically noted to be conducted by others.

TASK 100: Project Management

Consultant Responsibilities:

100.1. General Project Management. Provide general project administration services including contract administration, project accounting, scheduling, and internal project administration.

Assumptions

- Project management budget assumes a project duration of 4 months.

Owner Responsibilities:

- Provide requested information within two weeks of request

TASK 200: COORDINATION

Consultant Responsibilities:

200.1. Airport Coordination Meeting. Participate in a meeting with the Owner’s Airport engineering consultant to discuss the airport runway expansion and associated runway protection zone. Discuss additional considerations for airport expansion and growth. Document the runway expansion extents and associated RPZ requirements. Document additional airport expansion goals.

200.2. UPRR Coordination Meeting. Arrange and participate in a meeting with UPRR to discuss existing efforts that have been completed on this railroad spur, document industrial track design/construction process and requirements, and document additional design requirements that are applicable for this spur. Document ownership of the rail spur and if a rail lease agreement exists. If a rail lease agreement exists, document lease requirement responsibilities and siding and spur location restrictions.

200.3. Request for Information (RFI). Request information from the City, UPRR, and others for information that may help in the development of the overall project.

Assumptions

- Coordination meetings may be a combination of in person or virtual meetings.

Owner Responsibilities:

- Participating in the coordination meetings
- Supply known information relevant to the RFI

Deliverables:

- Meeting agendas and meeting notes.
- Request for Information

TASK 300: SITE VISIT AND CONDITIONS ASSESSMENT

Consultant Responsibilities:

300.1. Site Visit. The intent of this task is to obtain a general understanding of the physical and environmental setting to inform subsequent engineering evaluations and design development. Visit the existing railroad spur alignment and the surrounding project areas for the purpose of becoming familiar with existing site conditions. This activity will include walking/driving the possible alignment and observing the general topography, land configuration, drainage characteristics, existing infrastructure, and adjacent property features. Document features of concern that are observed during the site walk.

300.2. Rail Spur Conditions Assessment. Conduct a track conditions review of the spur from the wye at the UPRR main track to the spur crossing at Highway 67 consisting of approximately 3.5 miles. Track conditions, photographs, and recommendations will be summarized in a report.

Owner Responsibilities:

- Provide access to the site for site walk and track inspection.

Assumptions

- The site visit budget assumes two days for this task. A side-by-side or 4-wheelers may be used for the site visit. Site limits are delineated on the figure on page one of this scope with the blue polygon.
- Karl Huffaker will be a subconsultant to Keller to complete the track conditions assessment.

Deliverables:

- Rail spur conditions assessment report

TASK 400: ENVIRONMENTAL SCAN

Consultant Responsibilities:

400.1. Environmental Scan. Conduct an environmental scan that will include the following items:

- a. Send correspondence to the State Historic Preservation Office (SHPO) requesting information regarding known historic and prehistoric sites within the project's area of potential effect (APE).
- b. Request information from the US Fish and Wildlife Service using the IPaC system which will provide a list of threatened and endangered species.
- c. Review US Fish and Wildlife Service National Wetland Inventory to identify potential wetlands in the APE.

Assumptions

- No environmental field work is included in this scope.

TASK 500: PHASE I DISCOVERY REPORT AND CITY COUNCIL MEETING

Consultant Responsibilities:

500.1. Draft Discovery Report. Document the findings from tasks 2 through 4 in a report for Owner's review and comment.

500.2. Workshop Meeting. Participate in a workshop meeting with Owner's staff to review the draft discovery report, obtain owner feedback and comments, and discuss what information to present at a City Council Meeting.

500.3. City Council Meeting. Prepare a short presentation and participate in a City Council meeting to present the findings of the Phase I Discovery efforts.

500.4. Final Discovery Report. Finalize the discovery report with direction provided by the Owner.

Owner Responsibilities:

- Provide comments on the draft discovery report in a timely manner.
- Hold, chair, and provide space for the public meeting.

Assumptions

- Assumes one workshop meeting and one public meeting.

Deliverables:

- Draft and final discovery report.

SCHEDULE

Consultant anticipates the following project schedule. The number of days associated with each of the tasks are approximate and assume timely delivery of requested information. Actual schedule may vary.

Task	Schedule (calendar days)	Comments
Tasks 200 – 400	90 days	From notice to proceed
Task 500	30 days	To provide draft Discovery Report to City.

COMPENSATION

As compensation for services to be performed by Consultant, the Owner will pay Consultant as described in the following table. The total authorized budget amount will not be exceeded without written authorization from the Owner.

Task	Type	Amount
Task 100 – Project Management	LS	\$1,700
Task 200 – Coordination Meetings	LS	\$7,410
Task 300 – Site Visit, Survey, and Conditions Assessment	LS	\$11,050
Task 400 – Environmental Scan	LS	\$3,930
Task 500 – Phase I Discovery Report and City Council Meeting	LS	12,480
TOTAL COST	LS	\$36,570

LS = lump sum

**BEFORE THE PLANNING AND ZONING COMMISSION
OF THE CITY OF MOUNTAIN HOME**

IN RE:)	
)	
CUP: PZ-26-3)	
Applicant:)	DECISION AND
Kasey Thomason)	RECOMMENDATION
Drive-up Window)	
Briesta)	
)	
Applicant.)	

This matter came before the Planning and Zoning Commission of the City of Mountain Home, Idaho, on the 17th day of March 2026, for a public hearing, held pursuant to public notice as required by law, on a request for a conditional use permit by Kasey Thomason, for a drive-up window located at 945 Airbase Road, Mountain Home, Elmore County, Idaho. The site is in a C-4 Heavy Commercial Zone. The applicant meets all landscape, parking, and setback requirements. The establishment will be Drive-thru and will not have a communications speaker post. Orders are placed at the window. The Commission having heard from the applicant in support of the application and two (2) people appearing to speak regarding the proximity of this use to another similar use within three hundred (300) yards of this location, property boundary issues, the type of construction, and if there were bathrooms. The Commission, being fully advised in the matter, issues the following:

FINDINGS OF FACT

1. The applicant has applied for a conditional use permit for a drive-up window on property owned by David Borgholthaus, (RPA3S06E350622), addressed as 945 Airbase Road, legally described in Exhibit A, Mountain Home, Elmore County, Idaho.

2. The Owner of the real property for which a conditional use permit is sought has granted permission to the applicant in writing, to submit this application for a Conditional Use Permit.

- a. Authorization was given to Kasey Thomason, of Briesta Coffee Company, by David Borgholthaus to submit the application for the conditional use permit.

3. The proposed conditional use is for a drive-up window. The applicant has provided a site plan (Site Plan Exhibit B). There are no deviations from the code. There are no additional requirements regarding off street parking or landscaping.

- a. Notification was sent to sixteen (16) property owners within 300 ft. on 2/20/2026.
- b. A notification was sent to twenty-nine (29) Public Entities on 2/20/2026.
- c. Notice of Public Hearing was in the Mountain Home News on 2/25/2026 and 3/4/2026.
- d. Notice of the Public Hearing was posted on the property on 2/026/2026.

4. The property is zoned C-4, Heavy Commercial Zone pursuant to the zoning ordinance of the City of Mountain Home. The property is designated as Urban Development in the duly adopted Comprehensive Plan.

- a. 9-7-4 Land Use Chart – Drive-up Window is a Conditional use in a C-4 Heavy Commercial Zone.

5. Relevant criteria and standards for consideration of this application are set forth in Mountain Home City Code Section:

- a. 9-6-10: Public Hearing Procedure and Idaho Code 67-6509
 - b. 9-7-4: Land Use Chart: Drive-up Window
 - c. 9-9-14: Drive-in Establishments
 - d. 9-17-1 Conditional Uses and Idaho Code § 67-6512(d).
6. Two (2) people came forward to speak regarding the application inquiring about the proximity of this use to another similar use within three hundred (300) yards of this location, property boundary issues, the type of construction, and whether bathrooms were provided.
- a. There is no city code that limits the proximity of a drive-up establishment to another drive-up establishment.
 - b. The structure will not interfere with the adjacent property boundary, as the structure will be situated on one parcel and be ten feet (10') from the property boundary line.
 - c. The new structure will be a permanent structure built on site.
 - d. Bathrooms are provided for staff use.
7. The existing land uses in the immediate area of the property in question are Commercial.
- a. To the East is The Rock Event Center. To the West is Family Dental Care, Movement Mortgage, and Farm Bureau Insurance. To the South is The Richard McKenna Charter High School. To the North is Domino's Pizza, a commercial lot that is currently unoccupied and B Transfer Moving and Storage.

8. The proposed conditional use will, in fact, constitute an allowed conditional use in that zone, as designated in the Land Use Chart in Chapter 7, of Title 9, Section 4, of the Mountain Home City Code.

9. The proposed conditional use will be in accordance with goals and objectives of the Comprehensive Plan and with all the applicable provisions of the Zoning Ordinances.

- a. Business retention and expansion.
- b. Environmentally comparable with nearby surroundings.
- c. Ninety-two percent (92%) of residents want more commercial development.
- d. In-fill development with readily available infrastructure.
- e. Connectivity to existing transportation networks.

10. The proposed conditional use will be designed, constructed, operated, and maintained to be harmonious with the existing or the intended character of the general vicinity and that such use and/or expansion will not change the essential character of the same area.

- a. No additional site improvements are required.
- b. The applicant has been in contact with Idaho Transportation they have no comments or concerns about the proposal.
- c. This is an existing use on parcel RPA3S06E350615 and is relocating and slightly enlarging the structure to sit entirely on the adjacent parcel, parcel RPA3S06E350622.
- d. The new location will meet all bulk and coverage controls of the C-4 Heavy Commercial Zone.

11. The proposed conditional use will not be hazardous or disturbing to existing or future neighboring uses.

- a. Applicant will record a cross-access agreement with the adjacent property owner, for parcels RPA3S06E350615 and RPA3S06E350622
- b. There is no outside speaker for ordering and therefore sound will be kept to a minimum.

12. The proposed conditional use will be served adequately by existing essential public facilities and services such as highways, streets, schools, police and fire protection, drainage structures, refuse disposal, water, and sewer or that the person or entity responsible for the establishment of the proposed conditional use shall be able to provide adequately any such services.

- a. Access to site is from Airbase Road, and South Haskett Street.
 - i. A cross-access agreement will be provided by the applicant.
- b. Water and sewer service are connected to the exiting building.
- c. Site is located within the City Limits allowing for access to fire and police protection.
- d. Stormwater shall be retained on site.

13. The proposed conditional use will not create excessive additional requirements at public cost for public facilities and services and will not be detrimental to the economic welfare of the community.

- a. Existing water and sewer services exist for this business.

14. The proposed conditional use will not involve uses, activities, processes, materials, equipment, or conditions of operation that will be detrimental to any persons,

property, or the general welfare by reason of the environment, or excessive production of traffic, noise, smoke, fumes, glare, or odors.

- a. The use is for a Drive-up Window. This is an existing use, and it will not generate additional traffic.
- b. No speaker order system will be used keeping noise to a minimum.

15. The proposed conditional use will have vehicular approaches to the property which shall be so designed as not to create an interference with traffic on surrounding public streets.

- a. The site will have two accesses from Airbase Road, and one from South Haskett Street.
- b. Applicant will provide a cross-access agreement.

16. The proposed conditional use will not result in destruction, loss, or damage of a natural or scientific feature of major importance.

17. Additional considerations of this use relate to Title 9, Chapter 9, Section 14:

Drive in Establishment.

- a. That the location of the establishment shall not cause an increase of commercial traffic in nearby residential neighborhoods, increase general traffic congestion where congestion problems have been identified, or cause other significant adverse impacts on surrounding public or private property. The advice of the city engineer, and appropriate transportation authority shall be solicited for the purpose of evaluating existing and projected levels of service and the effects of projected turning movements on highway safety; and

- a. The applicant has been in contact with ITD and received correspondence stating that, “since this is an existing business with a similar footprint, ITD does not have any comments or concerns with the proposal.”
- b. The applicant will provide a cross-access agreement.
- b. That the internal circulation on the site provides for pedestrians to walk from parking lots to the lobby entrance(s) without traversing the waiting lane(s) for the drive-up window; and
 - a. This is a drive-thru establishment only. No customers will order from inside the building.
- c. That the waiting lane(s) be of sufficient length to provide for anticipated average monthly peak volumes; and
 - a. Each waiting lane can hold approximately five (5) vehicles.
- d. That design, signage or operational characteristics of the establishment prevent or discourage vehicles from waiting for service on public sidewalks or streets; and
 - a. Bi-directional lanes should prevent or discourage vehicles from waiting for service on a public sidewalk or street. The cross-access agreement will ensure that this use will not be hazardous or disturbing to existing or future neighboring uses, and that the use will have vehicular approaches to the property which shall be so designed as not to create an interference with traffic on surrounding public streets.

- e. That all communication systems shall not exceed a measurement of allowed decibels at any residential property lines adjoining the site or across the alley from any site as stated in title 7 of this code; and
 - a. No sound system will be utilized. Orders will be taken from the window.
- f. That all lights, including vehicular, and other illuminated materials shall be screened to prevent lighting and glare from falling on adjoining properties; and
 - a. There is landscaping on the west side of the property boundary that is screened with landscape shrubbery to prevent lighting and glare from falling on adjoining property to the west.
 - b. A cross-access agreement with the property owner to east will be recorded.
- g. That the design, operation, and sign characteristics of the project will attempt to minimize air pollution and wasteful consumption of fuel; and
- h. That the use meets all city and Elmore County Central district health requirements for water, sewer, etc. (Ord. 1628, 1-12-2015)
 - a. This building has existing Sewer and Water Service. No additional EDUs are required.

The Mountain Home Planning and Zoning Commission has applied the applicable state statutes and City ordinances to the facts stated above and based on that makes the following conclusions:

CONCLUSIONS OF LAW

1. The action taken herein does not violate Title 67, Chapter 80 Regulatory Takings of the Idaho Code.
2. Relevant criteria and standards for consideration of this application are set forth in Mountain Home City Code Sections 9-6-10: Public Hearing Procedure, 9-7-4: Land Use Chart, 9-9-14: Drive-in Establishments, and 9-17-1: Conditional Use Permits.
3. The Planning and Zoning Commission voted 5-0 to recommend approval of the proposed Conditional Use Permit Based on the forgoing findings and conclusions, the Mountain Home Planning and Zoning Commission hereby enters its decision and makes its recommendation as follows:

DECISION AND RECOMMENDATION

The Planning and Zoning Commission of the City of Mountain Home having reviewed the staff report, applicant narrative, site plan, and having considered the presentation of the applicant and additional testimony, hereby recommends to the City Council of the City of Mountain Home that the application (PZ-26-3) for a conditional use permit to operate a Drive-up window located on a parcel addressed as 945 Airbase Road, Mountain Home, Id. (RPA3S06E350622), be granted, subject to the above requirements along with the following conditions:

1. Subject to site plan amendments as required by Building, Public Works, Fire, and Zoning Officials to comply with applicable City Codes and standards.
2. The use must meet Central District Health requirements.
3. A Cross Access Agreement be provided before operation of the new structure or a timeline as determined by the Commission.
4. Within one year from the date of issuance of the Conditional Use Permit, the holder of the permit must commence the use permitted by the permit in


accordance with the conditions of approval, per City Code 9-17-1(H), unless a one-year extension has been requested in writing and granted by the City Council.

DATED this 21st day of April 2026.

**MOUNTAIN HOME PLANNING AND
ZONING COMMISSION**



Chair

ATTEST: 

Secretary

Exhibit A – Legal Description

A tract of land lying in the NW1/4NE1/4 of Section 35, Township 3 South, Range 6 East, Boise Meridian, Elmore County, Idaho, more particularly described as follows:
Commencing at the Northeast corner of the NE1/4 of Section 35; thence South 0°12'14" West 40.00 feet along the Easterly boundary of Section 35 which is also the centerline of Fifth West Street, to a point; thence North 89°23'09" West 1594.66 feet along a line 40.00 feet Southerly of and parallel to the centerline of State Highway No. 51, Federal Aid Project No. S-3804 (2), to a point being the TRUE POINT OF BEGINNING; thence South 0°35'21" West 290.00 feet; thence North 89°47'46" West 176.55 feet; thence North 0°35'21" East 290.00 feet to a point 40.00 feet Southerly of and parallel to the centerline of State Highway No. 51; thence South 89°23'09" East 176.55 feet to the TRUE POINT OF BEGINNING.

Exhibit B – Site Plan

**BEFORE THE PLANNING AND ZONING COMMISSION
OF THE CITY OF MOUNTAIN HOME**

IN RE:)	
)	
CUP: PZ-26-1)	
Applicant:)	DECISION AND
Brandon Weholt)	RECOMMENDATION
%MHSD)	
)	
)	
Applicant.)	

This matter came before the Planning and Zoning Commission of the City of Mountain Home, Idaho, on the 17th day of March 2026, for a public hearing, held pursuant to public notice as required by law, on a request for a conditional use permit by Brandon Weholt, on behalf of the Mountain Home School District #193 to expand the existing Mountain Home High School Administrative office space by approximately 1,852 square feet, the property located at 300 S. 11th East Street, Mountain Home, Elmore County, Idaho. The site is in a R-4 Residential Zone. The applicant is requesting a deviation from the Bulk and Coverage controls, Street Side Yard Setback along East 4th South Street of the expansion, reducing the setback from fifteen (15) feet to no less than nine (9) feet.

The Commission having heard from the applicant in support of the application and one (1) person appearing to speak regarding how many people this use would help, if the roof would be flat, and if this expansion would interfere with any future expansion, the Commission being fully advised in the matter, issues the following:

FINDINGS OF FACT

1. The applicant has applied for a conditional use permit to expand the High School Administrative Offices owned by the Mountain Home School District,

(RPA013700C001B), addressed as 300 S. 11th East Street, legally described in Exhibit A, Mountain Home, Elmore County, Idaho.

2. The Owner of the real property for which a conditional use permit is sought has requested so in writing.

- a. Authorization was given to Brandon Weholt, of Design West, by the Mountain Home School District to submit the application for the conditional use permit.

3. The proposed conditional use is for an expansion of the school building. Within this application the applicant also requests a deviation from the Bulk and Coverage controls, Street Side Yard Setback along East 4th South Street, side of the expansion. Exhibit B.

- a. R-4 Zones require a fifteen (15) foot street side yard setback. The applicant is requesting a street side yard setback of no less than nine (9) feet.

4. Notice of public hearing has been given as required by law.

- a. A notification was sent to one hundred and sixty-five (165) property owners within 300 ft. on 2/26/2026.
- b. A notification was sent to twenty-nine (29) Public Entities on 2/26/2026.
- c. Notice of Public Hearing was in the Mountain Home News on 2/25/2026 and 3/4/2026.
- d. Notice of the Public Hearing was posted on the property on 2/26/2026.

5. One person came forward to speak regarding how many people this use would help, if the roof would be flat, and if this expansion would interfere with any future expansion,
 - a. The same number of staff will utilize the expansion area.
 - b. The roof will be a flat roof.
 - c. Future expansion can happen, however after this expansion there would be no room to add on to this area of the school along Tiger Alley.
6. The property is zoned R-4 Residential pursuant to the zoning ordinance of the City of Mountain Home. The property is designated as residential in the duly adopted Comprehensive Plan.
 - a. 9-7-4 Land Use Chart – School/preschool/public, private, parochial and accessory are a Conditionally Permitted use in an R-4 Residential Zone.
7. Relevant criteria and standards for consideration of this application are set forth in Mountain Home City Code Section:
 - a. 9-6-10: Public Hearing Procedure and Idaho Code 67-6509
 - b. 9-7-4: Land Use Chart: Drive-up Window
 - c. 9-17-1 Conditional Uses and Idaho Code § 67-6512(d).
8. The existing land uses in the immediate area of the property in question are residential.
9. The proposed conditional use will, in fact, constitute an allowed conditional use in an R-4 Residential Zone, as determined by the Land Use Chart in Chapter 7, of Title 9, Section 4, of the Mountain Home City Code.
10. The proposed conditional use will be in accordance with goals and objectives of the Comprehensive Plan.

- a. Orderly and compatible development.
- b. Tie development approvals to availability of infrastructure.
- c. Encourage in-fill redevelopment with matured areas with readily available infrastructure by allowing reasonable flexibility with setbacks and other appropriate ordinances.
- d. Work with the school districts on the impacts of growth to the school system
- e. Promote high quality school facilities and excellence in educational programs.

11. The proposed conditional use will be designed, constructed, operated, and maintained to be harmonious with the existing or the intended character of the general vicinity and that such use and/or expansion will not change the essential character of the same area.

- a. Use is an existing use.
- b. The expansion is to the administrative office space at the school.

12. The proposed conditional use will not be hazardous or disturbing to existing or future neighboring uses.

- a. This is an existing use at this location.
- b. The expansion is to the administrative office space at the school.

13. The proposed conditional use will be served adequately by existing essential public facilities and services such as highways, streets, schools, police and fire protection, drainage structures, refuse disposal, water, and sewer or that the person or entity responsible for the establishment of the proposed conditional use shall be able to provide adequately any such services.

- a. The site will have access and parking on South 11th East Street, East 2nd South Street, South 13th East Street, and East 4th South Street.
- b. Water and sewer service is already connected to the existing building. No additional EDUs shall be assessed to Utility Billing for the expansion.
- c. Site is located within the City Limits allowing for access to fire and police protection.
- d. Stormwater shall be retained on site.
- e. Use has existing disposal services.

14. The proposed conditional use will not create excessive additional requirements at public cost for public facilities and services and will not be detrimental to the economic welfare of the community.

15. The proposed conditional use will not involve uses, activities, processes, materials, equipment, or conditions of operation that will be detrimental to any persons, property or the general welfare by reason of the environment, or excessive production of traffic, noise, smoke, fumes, glare, or odors.

- a. The use is an existing use at this location. No operational changes.

16. The proposed conditional use will have vehicular approaches to the property which shall be so designed as not to create an interference with traffic on surrounding public streets.

- a. The site will have access and parking on South 11th East Street, East 2nd South Street, South 13th East Street, and East 4th South Street.
- b. Parking requirements are met – on street parking

17. The proposed conditional use will not result in destruction, loss, or damage of a natural or scientific feature of major importance.

The Mountain Home Planning and Zoning Commission has applied the applicable state statutes and City ordinances to the facts stated above and based on that makes the following conclusions:

CONCLUSIONS OF LAW

1. The action taken herein does not violate Title 67, Chapter 80 Regulatory Takings of the Idaho Code.
2. Relevant criteria and standards for consideration of this application are set forth in Mountain Home City Code Sections 9-6-10: Public Hearing Procedure, 9-7-4: Land Use Chart, and 9-17-1: Conditional Use Permits.
3. The Planning and Zoning Commission voted 5-0 to recommend approval of the proposed Conditional Use Permit Based on the forgoing findings and conclusions, the Mountain Home Planning and Zoning Commission hereby enters its decision and makes its recommendation as follows:

DECISION AND RECOMMENDATION


The Planning and Zoning Commission of the City of Mountain Home having reviewed the staff report, applicant narrative, site plan, and having considered the presentation of the applicant and additional testimony, hereby recommends to the City Council of the City of Mountain Home that the application (PZ-26-1) for a conditional use permit to expand the Mountain Home High School administrative offices located on a parcel addressed as 300 S. 11th East Street, Mountain Home, ID (RPA013700C001B), and the requested deviations for setbacks, be granted, subject to the above requirements along with the following conditions:

1. Subject to site plan amendments as required by Building, Public Works, Fire, and Zoning Officials to comply with applicable City Codes and standards.


2. Within one year from the date of issuance of the Conditional Use Permit, the holder of the permit must commence the use permitted by the permit in accordance with the conditions of approval, per City Code 9-17-1(H), unless a one-year extension has been requested in writing and granted by the City Council.
3. Development at this location must comply with State, Federal, and local floodplain standards.

DATED this 21st day of April 2025.

**MOUNTAIN HOME PLANNING AND
ZONING COMMISSION**



Chair

ATTEST: 

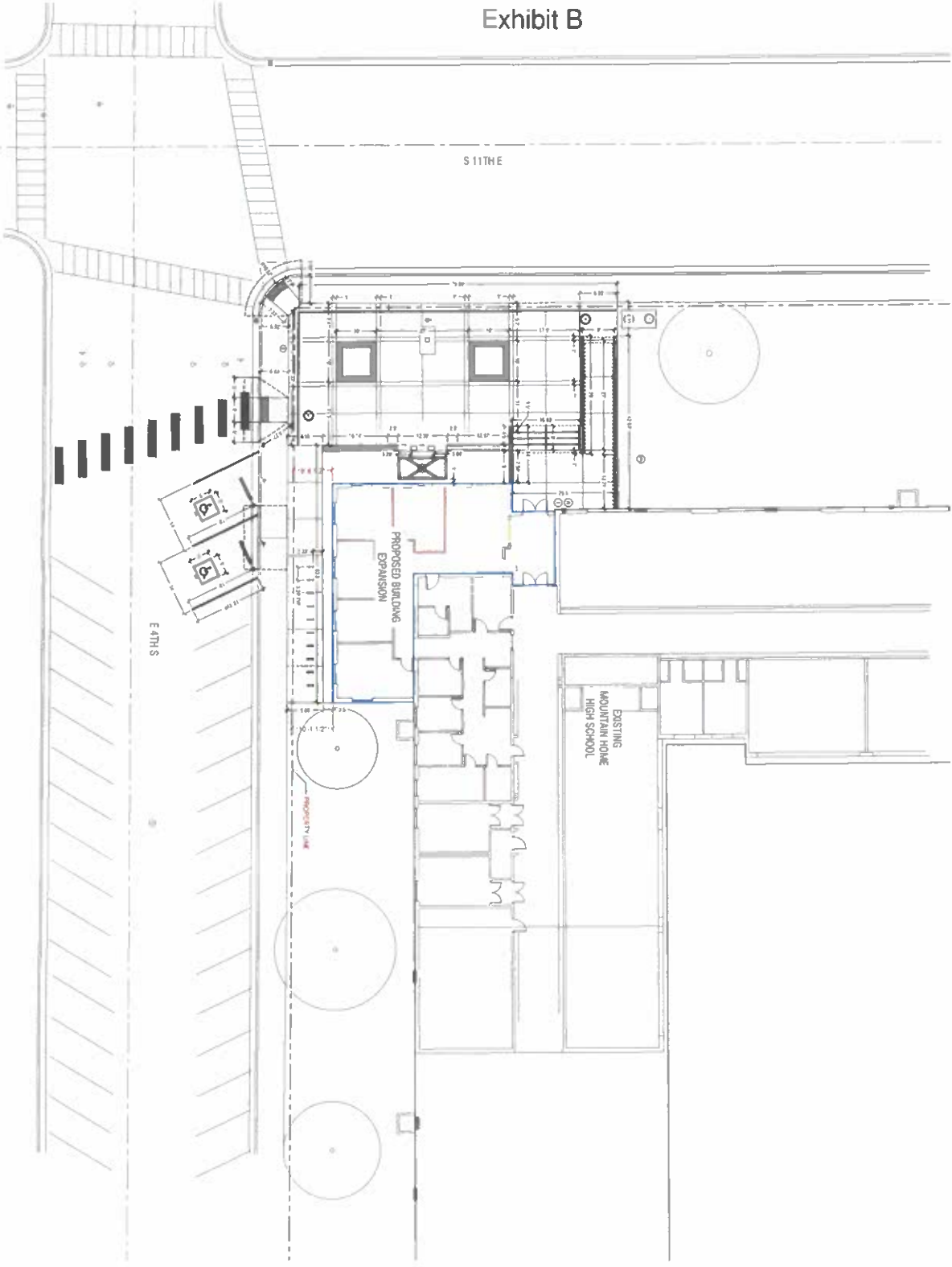
Secretary

Exhibit A – Legal Description

Lots 1-24 in Vacated Blocks C, D, 10, & 11 & Vacated Streets & Alley in College Addition, Mountain Home, according to the official plat thereof recorded in Elmore County, Idaho.

Exhibit B – Site Plan

Exhibit B



- Sheet Notes:**
1. CONTRACTOR SHALL VERIFY ALL DIMENSIONS AND LOCATIONS OF ALL EXISTING STRUCTURES AND UTILITIES PRIOR TO CONSTRUCTION.
 2. ALL PROPOSED WORK SHALL BE IN ACCORDANCE WITH THE CITY OF MOUNTAIN HOME, IDAHO, ZONING ORDINANCES AND ALL APPLICABLE CODES.
 3. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL EXISTING UTILITIES AND STRUCTURES AT ALL TIMES.
 4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE CITY OF MOUNTAIN HOME, IDAHO.
 5. THE CONTRACTOR SHALL MAINTAIN ALL EXISTING CURBS, SIDEWALKS, AND DRIVEWAYS.
 6. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL EXISTING TREES AND LANDSCAPE.
 7. THE CONTRACTOR SHALL MAINTAIN ALL EXISTING SIGNAGE AND MARKINGS.
 8. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL EXISTING UTILITIES AND STRUCTURES.
 9. THE CONTRACTOR SHALL MAINTAIN ALL EXISTING CURBS, SIDEWALKS, AND DRIVEWAYS.
 10. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL EXISTING TREES AND LANDSCAPE.
 11. THE CONTRACTOR SHALL MAINTAIN ALL EXISTING SIGNAGE AND MARKINGS.
 12. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL EXISTING UTILITIES AND STRUCTURES.

	DRAWN BY C. HARRIS 2024
	CHECKED BY J. HARRIS 2024
DESIGNER J. HARRIS 2024	REVISIONS
DATE: 01/07/2025 SHEET NAME:	DESIGN: Development SHEET: Layout Plan
MOUNTAIN HOME HS ADMIN. ADD & WINDOWS 300 S. 11TH E., MOUNTAIN HOME, IDAHO 83643	SHEET NO: C2.10



MEMO TO CITY COUNCIL

To: Mayor and City Council

From: Brenda Ellis, Senior City Planner

Subject: Request to Transfer Impact Fees Due to Posting Errors

Dear Mayor and Members of the City Council,

I am writing to formally request approval to correct certain accounting entries related to Fire and Police Impact Fee and Revenue accounts that were identified during a recent review.

First, it was determined that certain revenues were incorrectly recorded as Fire Impact Fees rather than being posted to the appropriate Fire Revenue account. To correct this, we are requesting approval to transfer these funds from the Fire Impact Fee account to the Fire Revenue account. Additionally, an error was identified in which revenue was incorrectly recorded in the Police Impact Fee account that should have been posted to the Fire Impact Fee account. We are therefore requesting approval to transfer the affected amount from the Police Impact Fee account to the Fire Impact Fee account to properly reflect the intended classification.

These corrections are necessary to:

- Ensure accurate classification of revenues in accordance with their source and intended use
- Maintain transparency and integrity in the City's financial records
- Support compliance with applicable municipal accounting and reporting standards

The total amounts to be transferred are as follows:

- \$300.00: Fire Impact Fees to Fire Revenue
- \$3,128.00: Police Impact Fees to Fire Impact Fees

These adjustments are administrative in nature and will not impact the overall financial position of the City, but will ensure proper reporting and fund alignment.

We respectfully request City Council's approval to proceed with these corrections. Please let me know if additional documentation or clarification is needed.

Thank you for your consideration.

Respectfully,
Brenda Ellis, Senior City Planner

Attachments:



New Commercial Construction

City of Mountain Home

160 South 3rd East

P.O. Box 10

Phone: (208) 580-2091 Fax: (208) 587-2171

Permit #: 23-0092

Approved Date: 06/04/2025

Approved By:

Issued By: Nicole

Job Site Information

Owner Information

Address: 550 North Haskett Street
City: Mountain Home **State:** ID
Zone:
Subdivision:
Parcel/Block/Unit/Lot



Applicant Information

Contractor Information



Name:
Address:
City/State/Zip: ,
Telephone:
Building Use:

This permit requires compliance with all building codes, zoning laws, and any other applicable laws of the City of Mountain Home, Idaho. This permit shall expire by limitation and become null and void if the building or work authorized by such permit is not commenced within 180 days from the date of such permit, or if building or work authorized by such permit is suspended or abandoned at any time after the work is commenced for a period of 180 days.

The information I have given in this application is true and correct and I agree to abide by any special conditions.

Description of Work:

New Construction-24 Plex-Building D

Project Cost: 1,859,454.00

Permit Fees

Description	Work Being Done By	Units	Sum
2' Meter R900i			1,022.96
Building Permit			18,036.70
Impact Fee Fire-Commerical			3,128.00
Impact Fee Police - Commercial			3,588.00
Impact Fee Streets-Commerical			8,280.00
Fiber Fee - Commercial			1,495.00
Plan Check			7,214.68
Sales Tax Collections			61.38
Sewer Availability per EDU			50,400.00
Water Availability per EDU			29,400.00

Signature: _____

Date: _____

Grand Total: **\$ 122,626.72**

**CITY OF MOUNTAIN HOME
BUILDING PERMIT WORKSHEET AND CHECK LIST
FOR DEPARTMENT USE ONLY**

23-0092

Flood Zone _____	Off Street Parking _____
Landscaping _____	Storm Drainage _____
ITD Permit _____	Hydrants _____

COMMERCIAL FEES

Building Permit		\$18,036.70		
Fire Fee	0.34	\$ 3,128.00	Sewer Availability	
Police Fee	0.39	\$ 3,588.00	EDUs	12 \$ 50,400.00
Streets Fee	0.9	\$ 8,280.00	Sewer Assessment	_____
Energy Fee		\$ -	Sewer Inspection	_____
Water Meter	2" Meter	\$ 1,022.96	Pavement Cut/ Excavation	_____
Const. Water		\$ -	Curb/ Gutter/ Sidewalk	_____
Water Inspection		_____	Fire Review	_____
Water Assessment		_____	Commercial Fiber Fee	\$ 1,495.00
Water Availability		_____	Tax On Meter	\$ 61.38
EDU's	12	\$ 29,400.00	Zoning Permit	_____
			Medium Pressure Zone	_____
		\$ 63,455.66		\$ 51,956.38
			SUBTOTAL	\$ 115,412.04
	40%	\$ 18,036.70	PLAN CHECK FEE	\$ 7,214.68
			BALANCE DUE	\$ 122,626.72

BUILDING PERMIT

	Sq. Ft.	X	Sq. Ft. Cost	Total	Modifier		Total	PFM	Permit Fee
					r				
R-2	27185	X	\$ 68.40	\$ 1,859,454.00	X	\$ 0.97	X \$ 1,803,670.38	\$0.01	x \$18,036.70
		X	\$ -	\$ -	X	\$ 0.97	X \$ -	\$0.01	x \$0.00
		X	\$ -	X \$ -	X	\$ 0.97	X \$ -	\$0.01	x \$0.00
		X	\$ -	X \$ -	X	\$ 0.97	X \$ -	\$0.01	x \$0.00
		X	\$ -	X \$ -	X	\$ 0.97	X \$ -	\$0.01	x \$0.00

Building Footprint = _____	9200 Sq. Ft.		VALUE \$ \$1,859,454.00
			PERMIT \$ \$18,036.70

CITY OF MOUNTAIN HOME
 160 S 3RD E
 PO BOX 10
 MOUNTAIN HOME ID 83647 208-587-2104

Receipt No: 37.000044886 Jun 4, 2025

23-0092
 Previous Balance: .00
 General
 Permit - Building 18,036.70
 01-322-11-00
 Permit - Building

 Total: 18,036.70
 =====
 Public Works Development
 Impact Fees 3,128.00
 17-350-00-00
 Impact Fees

 Total: 3,128.00
 =====

23-0092
 Previous Balance: .00
 General
 POLICE IMPACT 23-0092 3,588.00
 17-350-00-00
 Impact Fees

 Total: 3,588.00
 =====
 Street Development Fund
 Street Development Fund 8,280.00
 29-350-10-00
 Impact Fees Street Dev

 Total: 8,280.00
 =====

23-0092
 Previous Balance: .00
 Water Maintenance
 Water Meter Sales 2" 1,022.96
 25-346-60-00
 Water Meter Sales

 Total: 1,022.96
 =====
 Water Development
 Service Availability Fees 29,400.00
 12 EDU'S
 47-350-00-00
 Service Availability Fees

 Total: 29,400.00
 =====

23-0092
 Previous Balance: .00
 Sewer Development
 Service Availability Fees 50,400.00
 12 EDUS
 48-350-00-00
 Service Availability Fees

 Total: 50,400.00
 =====
 General
 Fiber Connections 1,495.00
 50-340-00-00
 New-Connect

 Total: 1,495.00
 =====

23-0092
 Previous Balance: .00
 General
 Sales Tax Collections 61.38
 01-335-60-00
 Sales Tax Collections
 General
 PLAN REVIEW 7,214.68
 01-322-11-00
 Permit - Building

 Total: 7,276.06
 =====
 Check
 Check No: 111250 122,626.72
 Payor:
 23-0092
 Total Applied: 122,626.72

 Change Tendered: .00
 =====

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 06/04/2025 1:33 PM

Permit Fee

Record No. BLDG-25-118

Status Completed

Became Active April 21, 2025

Type Payment

Due Date None

Assignee



Invoice ID 48522

Record No: BLDG-25-118

Commercial Building Permit

Status: Active

Submitted On: 3/20/2025

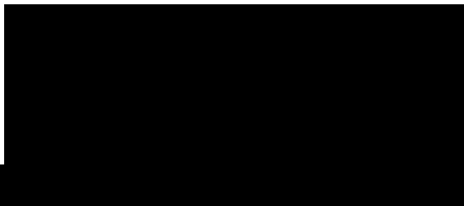
Primary Location

987, 985, 983, 981 Wolf Street
Mountain Home, ID 83647

Owner

No owner information

Applicant



Fee Breakdown

Fee Name	Total Fee	Paid	Due
✔ Commercial Plan Review Fee	\$1,830.89	\$1,830.89	\$0.00
Flood Plain Development	\$0.00	\$0.00	\$0.00
✔ Police - Impact Fee	\$2,652.00	\$2,652.00	\$0.00
✔ Fire - Impact Fee	\$5,352.00	\$5,352.00	\$0.00
✔ Streets - Non-Residential	\$1,800.00	\$1,800.00	\$0.00
✔ Water EDU's	\$9,800.00	\$9,800.00	\$0.00
✔ Sewer EDU's	\$16,800.00	\$16,800.00	\$0.00
✔ Fire Review	\$150.00	\$150.00	\$0.00
✔ Commercial Building Permit	\$4,577.23	\$4,577.23	\$0.00
✔ Commercial Fiber Fee	\$4,780.00	\$4,780.00	\$0.00
✔ Park - Impact Fee	\$3,320.00	\$3,320.00	\$0.00
✔ Water Meter	\$2,221.68	\$2,221.68	\$0.00
✔ Sales Tax on meter	\$133.30	\$133.30	\$0.00
Total	\$53,417.10	\$53,417.10	\$0.00

Payment History

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Date	Method	Note	Paid
04/28/2025	Check	Permit Fee paid by check for - \$53,417.10	\$53,417.10

Messages

No comments yet.

Permit Fee

Record No. BLDG-25-119

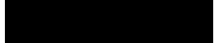
Status Completed

Became Active April 21, 2025

Type Payment

Due Date None

Assignee



Invoice ID 48570

Record No: BLDG-25-119

Commercial Building Permit

Status: Active

Submitted On: 3/20/2025

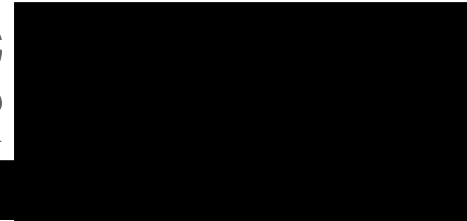
Primary Location

357, 355, 353, 351 Wolf Street
Mountain Home, ID 83647

Owner

No owner information

Applicant



Fee Breakdown

Fee Name	Total Fee	Paid	Due
✔ Commercial Plan Review Fee	\$1,830.89	\$1,830.89	\$0.00
Flood Plain Development	\$0.00	\$0.00	\$0.00
✔ Police - Impact Fee	\$2,652.00	\$2,652.00	\$0.00
✔ Fire - Impact Fee	\$5,352.00	\$5,352.00	\$0.00
✔ Streets - Non-Residential	\$1,800.00	\$1,800.00	\$0.00
✔ Water EDU's	\$9,800.00	\$9,800.00	\$0.00
✔ Sewer EDU's	\$16,800.00	\$16,800.00	\$0.00
✔ Fire Review	\$150.00	\$150.00	\$0.00
✔ Commercial Building Permit	\$4,577.23	\$4,577.23	\$0.00
✔ Commercial Fiber Fee	\$4,780.00	\$4,780.00	\$0.00
✔ Park - Impact Fee	\$3,320.00	\$3,320.00	\$0.00
✔ Water Meter	\$2,221.68	\$2,221.68	\$0.00
✔ Sales Tax on meter	\$133.30	\$133.30	\$0.00
Total	\$53,417.10	\$53,417.10	\$0.00

Payment History

--

Date	Method	Note	Paid
04/28/2025	Check	Permit fee for BLDG-25-119 paid by check for - \$53,417.10	\$53,417.10

Messages

No comments yet.



MEMO TO CITY COUNCIL

Date: April 14, 2026

To: Mayor and City Council

From: Brenda Ellis, Senior City Planner

Subject: Direction Requested: Funding for Development Impact Fee Study

Dear Mayor and Members of the City Council,

The purpose of this memorandum is to request policy direction regarding funding for a proposed Development Impact Fee Study.

The City has identified the need to update and/or conduct a comprehensive Development Impact Fee Study to ensure that the City's fees remain aligned with current growth projections, infrastructure needs, and applicable legal requirements. An updated study will help ensure that impact fees are appropriately calculated and defensible, and that new development continues to contribute its fair share toward necessary public facilities.

Staff has obtained two proposed scopes of work for consideration and has prepared a proportional cost allocation for each:

Scope Option 1 – Total Cost: \$57,960.00

(Police, Fire, Parks, Streets Impact Fees)

Assuming equal distribution among the four categories, the proportional share is as follows:

- Police: \$14,490.00
- Fire: \$14,490.00
- Parks: \$14,490.00
- Streets: \$14,490.00

Scope Option 2 – Total Cost: \$91,560.00

(Police, Fire, Parks, Streets, plus Water and Wastewater Impact Fees)

This option includes the same base allocation as Scope Option 1, with the additional cost allocated to Water and Wastewater:

- Police: \$14,490.00
- Fire: \$14,490.00
- Parks: \$14,490.00
- Streets: \$14,490.00

The difference between the two proposals is \$33,600.00, which, if allocated evenly, results in:

- Water: \$16,800.00
- Wastewater: \$16,800.00

At this time, staff is seeking direction from the Mayor and City Council on how you would like to proceed with both the scope and funding of this effort. Specifically, we request guidance on the following:

- Selection of the preferred scope of work
- **Option 1:** Authorize the expenditure of funds in the current fiscal year budget to initiate the study
- **Option 2:** Defer the study and include the associated cost in the upcoming fiscal year budget for future consideration

Timely completion of the study may be beneficial in ensuring that the City's impact fees remain current, equitable, and legally compliant. To defer balances this effort with other fiscal priorities and the importance of ensuring the underlying data and capital planning efforts are as complete and accurate as possible. Your direction on the preferred scope and timing of this expenditure is appreciated. Staff is prepared to proceed based on Council's direction.

Attached is the proposal for the Development Impact Fee Study from TischlerBiseGalena with additional information, including detailed scope descriptions, timeline, and consultant process.

Thank you for your consideration and guidance.

Respectfully,
Brenda Ellis, Senior City Planner

Attachments: Proposal for Development Impact Fee Study



Proposal for Development Impact Fee Study

City of Mountain Home, Idaho

March 27, 2026



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Section A: Cover Letter

March 27, 2026

Brenda Ellis, City Planner
City of Mountain Home, ID

RE: Proposal for Development Impact Fee Study Update

TischlerBiseGalena is pleased to submit the enclosed proposal to prepare an updated Development Impact Fee Study for the City of Mountain Home. This assignment requires a consultant with a unique combination of experience and expertise. We feel that TischlerBiseGalena is ideally suited to undertake this project based on our extensive national and Idaho impact fee experience. There are several points we would like to note that make our qualifications unique:

- **Depth of Experience.** TischlerBiseGalena is the nation's leading impact fee and infrastructure financing consulting firm. We have managed over 1,100 impact fee studies across the country – more than any other firm. More important, a TischlerBiseGalena impact fee methodology has never been successfully challenged in a court of law.
- **Idaho Experience.** Having worked with over 70 communities in Idaho, TischlerBiseGalena has unsurpassed experience preparing impact fee studies and capital improvement plans in the state including the City of Mountain Home in 2021 and an administrative update in 2026. Elmore County requested an impact fee study proposal from TischlerBiseGalena as well, which will provide continuity in land use assumptions and CIPs.
- **Consensus Builders.** Our seasoned Project Team has actively participated in legislative body meetings and citizen committees to educate stakeholders regarding the technical process of impact fee calculations as well as the pros and cons of impact fees, particularly the economic effect of implementation. We have unsurpassed experience as consensus builders working with a broad cross-section of urban, suburban and rural communities across Idaho.
- **Responsiveness.** As a small firm, we have the flexibility and responsiveness to meet all deadlines of the City's project. **In addition, much of the consulting work on this assignment will take place at our Boise offices.**

We look forward to the possibility of working with the City of Mountain Home again and are committed to providing cost-effective, high-quality support for this assignment.

Sincerely,



Colin McAweeney, Western Region Manager
TischlerBiseGalena, Inc.
999 W Main St Suite 100
Boise, ID 83702
Phone: 208-515-7480
E-mail: colin@tischlerbise.com

Section B: Experience and Qualifications

TischlerBiseGalena is a fiscal, economic, and planning consulting firm specializing in fiscal/economic impact analysis, impact fees, market feasibility, infrastructure financing studies, and related revenue strategies. Our firm has been providing consulting services to public agencies for over thirty years. In this time, we have prepared over **1,000 fiscal/economic impact evaluations and over 1,100 impact fee/infrastructure financing studies** – more than any other firm. Through our detailed approach, proven methodology, and comprehensive product, we have established TischlerBiseGalena as the leading national expert on revenue enhancement and cost of growth strategies.

TischlerBise, Inc., was founded in 1977 as Tischler, Montasser & Associates. The firm became Tischler & Associates, Inc., in 1980 and TischlerBise, Inc., in 2005. The firm is a Subchapter (S) corporation, is incorporated in Washington, D.C., and maintains offices in Bethesda, Maryland and Boise, Idaho. In 2022, Galena Consulting merged with TischlerBise, and as d/b/a of TischlerBiseGalena in the State of Idaho. The firm's legal addresses are:

Principal Office

L. Carson Bise, AICP, President
4701 Sangamore Rd, Suite 240
Bethesda, MD 20816
301.320.6900 x12
carson@tischlerbise.com

Idaho Office

Colin McAweeney, Western Region Manager
999 West Main Street
Boise, ID 83702
208.515.7480
colin@tischlerbise.com

TischlerBiseGalena consistently exceeds our client's expectations, which is due in large part to the **heavy involvement of our highly skilled principal-level professionals**. We are proud of the fact that most of our clients retain TischlerBiseGalena for return engagements.

TischlerBiseGalena Idaho Impact Fee Experience

An important factor to consider related to this work effort is our **previous experience preparing impact fees in the State of Idaho**. The table below provides a list of all of our Idaho impact fee studies.

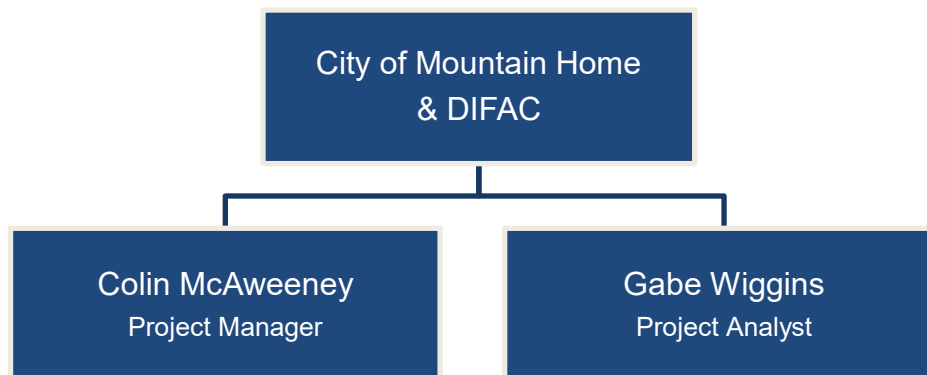


TischlerBiseGalena Idaho Experience					
Ada County	Boise	Burley	Caldwell	Caldwell Hwy. District	Caldwell Rural Fire District
Canyon County	Canyon County EMS	Carey	Cascade	Cascade Fire District	Donnelly
Driggs	Eagle Fire District	Eastside Fire District	Eastside Hwy. District	Elmore County	Emmett
Filer Fire District	Gem County	Gem County Fire District	Hailey	Hayden	Homedale Fire District
Hauser Fire District	Idaho Falls	Jerome County	Kellogg	Kootenai County	Kootenai County EMS
Kootenai County Fire District	Kuna	Kuna Fire District	Lakes Hwy. District	Marsing Fire District	McCall
McCall Fire District	Melba Fire District	Meridian	Meridian Rural Fire District	Mica Kidd Fire District	Middleton
Middleton Fire District	Middleton Parks District	Mountain Home	Nampa	Nampa Fire District	North Ada Co. Fire District
Northern Lakes Fire District	Northside Fire District	Parma	Payette	Payette County	Post Falls
Post Falls Hwy. District	Rock Creek Fire District	Sandpoint	Shoshone County	Shoshone Fire District	Spirit Lake Fire District
St. Maries' Fire District	Star Fire District	Sun Valley	Teton County	Teton County Fire District	Timberlake Fire District
Twin Falls	Valley County	Victor	West Pend	Whitney Fire District	Wilder Fire District

Section C: Key Personnel and Project Manager

Project Team

To successfully navigate through the City's impact fee study, the successful consultant must possess specific, detailed, and customized knowledge, not only of the technical analysis, but also of the context of the impact fee structure in achieving the land use, affordable housing, and economic development policy goals. We have unsurpassed experience performing projects requiring the same expertise as that needed to serve the City. The role of each team member and their qualifications are briefly discussed in this section, and the organizational chart shows our project team.



Project Team Resumes

Colin McAweeney, *Western Region Manager*

Colin McAweeney is the Idaho Practice Leader and manages the Boise, Idaho office, with specialties in finance and economic development planning. Mr. McAweeney is an industry expert regarding the intersection of land use planning and municipal finance. His expertise ranges from project-level impact analysis to regional fiscal model design and programming. Additionally, McAweeney has completed impact fee and user fee studies in 60+ communities and presented at local- and state-level conferences. Mr. McAweeney co-authored a contribution to the Journal of Comparative Urban Law and Policy, *The Evolution of Fiscal Impact Analysis and Where it Needs to Go*. Prior to joining TischlerBiseGalena, he finished his master's degree with a thesis surrounding the urban aspects that attract investment. Before pursuing his M.S., Mr. McAweeney worked in the finance sector for several years where he became familiar with financial markets and business financing.

EDUCATION

M.S., Urban Management and Development, Erasmus University Rotterdam

B.S., Economics with an emphasis on Mathematics, University of Wisconsin - Madison

Gabe Wiggins, *Fiscal/Economic Analyst*

Gabe Wiggins is a Fiscal and Economic analyst at TischlerBiseGalena in the Boise, Idaho office, specializing in impact fee studies, feasibility studies, and fiscal impact analysis. While at TischlerBise, Mr.



Wiggins has completed impact fee studies in 20+ communities across several states. Prior to joining TischlerBiseGalena, Mr. Wiggins worked in the banking and finance sector with a focus on credit and portfolio analysis.

EDUCATION

M.S., Agricultural and Applied Economics, Virginia Tech University

B.S., Environmental Economics, Management, and Policy, Virginia Tech University

Section D: Work Scope

The following scope of work provides detailed steps to ensure this project is completed successfully and meets the legal requirements for impact fees, based on the State's enabling legislation, as well as national case law. The following tasks reflect the effort updating the existing Police, Fire, Parks, and Streets impact fees. City staff has requested that pricing be provided for an effort that includes introducing new impact fees for water and sewer. If the City chooses to include water and sewer into the analysis, TischlerBiseGalena will be meeting with those departments at the same cadence as the other departments indicated below.

TASK 1: PROJECT INITIATION / DATA ACQUISITION

During this task, we will meet with City staff to establish lines of communication, review and discuss project goals and expectations related to the project, review (and revise if necessary) the project schedule, request data and documentation related to new proposed development, and discuss staff's role in the project. The objectives of this initial discussion are outlined below. **Furthermore, our previous 2021 and 2026 impact fee efforts with the City of Mountain Home will expedite the data gathering phase.**

- Obtain and review current demographics and other land use information for the city
- Review and refine work plan and schedule
- Assess additional information needs and required staff support
- Identify and collect data and documents relevant to the analysis

Meetings: One on-site visit to meet with Planning, Police, Fire, Parks, Streets project staff.
One on-site presentation to City Council introducing the study and impact fee education.

Deliverables: Data request memorandum (prepared in advance of meeting).

TASK 2: PREPARE LAND USE ASSUMPTIONS AND DEVELOPMENT PROJECTIONS

The purpose of this task is to review and understand the current demographics of the City and determine the likely development future for the City in terms of new population, housing units, employment, and nonresidential building area over the next 10-20 years. Information from the City, as well as other regional/State sources, may serve as the basis for preparing projections for residential and nonresidential development for consideration by staff and the Impact Fee Advisory Committee. **Our previous experience in Elmore County will provide further insight into development in Mountain Home.** Our Team will prepare a plan that includes projections of changes in land uses, densities, intensities, and population.

Meetings: Discussions with staff will be held as part of Task 1, as well as conference calls as needed.

Deliverables: TischlerBiseGalena will prepare a draft Technical Memorandum discussing the recommended land use factors and projections. After review and sign-off by the City, a final memorandum will be issued, which will become part of the final Impact Fee Report and Capital Improvement Plans.

TASK 3: DETERMINE CAPITAL FACILITY NEEDS AND SERVICE LEVELS

This Task as well as Tasks 4-7 may vary somewhat depending on the methodology applied to the impact fee components.

Identify Facilities/Costs Eligible for Impact Fee Funding. As an essential part of the nexus analysis, TischlerBiseGalena will evaluate the impact of development on the need for additional facilities, by type, and identify costs eligible for impact fee funding. Elements of the analysis include:

- Review facility plans, fixed asset inventories, and other documents establishing the relationship between development and facility needs by type.
- Identify planned facilities, vehicles, equipment, and other capital components eligible for impact fee funding.
- Prepare forecast of relevant capital facility needs.
- Adjust costs as needed to reflect other funding sources.

As part of calculating the fee, the City may include the construction contract price; the cost of acquiring land, improvements, materials, and fixtures; the cost for planning, surveying, and engineering fees for services provided for and directly related to the construction system improvement; and debt service charges, if the City might use impact fees as a revenue stream to pay the principal and interest on bonds, notes or other obligations issued to finance the cost of system improvements. All of these components will be considered in developing an equitable allocation of costs.

Identify Appropriate Level of Service (LOS) Standards. We will review needs analyses and LOS for each facility type. Activities related to this Task include:

- Apply defined service standards to data on future development to identify the impacts of development on facility and other capital needs. This will include discussions with staff of the existing versus adopted LOS, as appropriate.
- Ascertain and evaluate the actual demand factors (measures of impact) that generate the need for each type of facility to be addressed in the study.
- Identify actual existing service levels for each facility type. This is typically expressed in the number of demand units served.
- Define service standards to be used in the impact fee analysis.

Meetings: One meeting with Police, Fire, Parks, and Streets staff to discuss capital facility needs and levels of service.

Deliverables: Memoranda as appropriate. Results integrated into Draft/Final Impact Fee Report.

TASK 4: EVALUATE DIFFERENT ALLOCATION METHODOLOGIES

There are three basic methodologies that can be applied in the calculation of impact fees are the plan-based, incremental expansion, and cost-recovery approaches. Selection of the particular methodology for each component of the impact fee will depend on which is most beneficial for the City. In a number of cases, we will prepare the impact fees using several methodologies and will discuss the trade-offs with the City. This allows the utilization of a combination of methodologies within one fee category. For instance, a plan-based approach may be appropriate for a new building while an incremental approach may be appropriate for apparatus. By testing all possible methodologies, the City is assured that the maximum supportable impact fee will be developed.

Meetings: One on-site meeting with the Advisory Committee and relevant City staff to discuss issues related to allocation methodologies and relevant policy issues.

Deliverables: “Storyboard” presentation on fee options.

TASK 5: PREPARE CAPITAL IMPROVEMENT PLAN (CIP)

This task will reflect an initial CIP. The CIP will incorporate anticipated new capital facilities due to growth. Also included, as appropriate, will be replacement/retrofit/rehabilitation needs due to existing development. The CIP will represent the best estimates of the consultant team and City staff on priority, timing, cost, and method of financing.

Deliverables: See Task 8.

Meetings: One meeting with Police, Fire, Parks, and Streets staff to review CIPs.

TASK 6: DETERMINE NEED FOR “CREDITS” TO BE APPLIED AGAINST CAPITAL COSTS

There are two types of “credits” that are included in the calculation of impact fees, each with specific, distinct characteristics. The first is a credit due to possible double payment situations. This could occur when a property owner will make future contributions toward the capital costs of a public facility covered by an impact fee. The second is a credit toward the payment of an impact fee for the required dedication of public sites and improvements provided by the developer and for which the impact fee is imposed. Both types of credits will be considered and addressed in the impact fee study.

Deliverables: Memoranda as appropriate. See Task 8.

TASK 7: CONDUCT FUNDING AND CASH FLOW ANALYSIS

In order to prepare a meaningful capital funding strategy, it is important to not only understand the gross revenues, but also the capital facility costs and any deficits. In this case, some consideration should be given to anticipated funding sources. This calculation will allow the City to better understand the various revenue sources possible and the amount that would be needed if the impact fees were discounted.

The initial cash flow analysis will indicate whether additional funds might be needed or if the funding strategy might need to be changed to have new growth pay its fair share of new capital facilities. This could also affect the total credits calculated in the previous Task. Therefore, it is likely that several iterations will be conducted to refine the cash flow analysis reflecting the capital improvement needs.

Deliverables: See Task 8.

TASK 8: PREPARE IMPACT FEE REPORT & PUBLIC PRESENTATIONS

TischlerBiseGalena will prepare a draft report for the City’s review. The report will summarize the need for impact fees in the city and the relevant methodologies employed in the calculation. It will also document all assumptions and cost factors. The report will include at a minimum the following information:

- Executive summary
- A detailed description of the methodologies used during the study
- A detailed description of all LOS standards and cost factors used and accompanying rationale
- Capital improvement plans for the infrastructure categories
- A detailed schedule of all proposed fees listed by land use type and activity
- Other information which adequately explains and justifies the resulting recommended fee schedule
- Cash flow analysis

- Implementation and administration procedures

Following the City's review of the draft report, we will make mutually agreed upon changes to the impact fee report and issue a final version.

The report will be a stand-alone document clearly understood by all interested parties. Because of the firm's extensive experience in calculating impact fees and preparing such reports, we have developed a succinct written product that leaves a well-understood paper trail.

Meetings: One meeting to present the draft Impact Fee Study to City Staff.
One meeting to present the draft Impact Fee Study to the DIFAC.
One on-site meeting to present the final Impact Fee Study to the City Council.

Deliverables: Draft and Final Impact Fee Study.

TASK 9: PUBLIC OUTREACH

Impact Fee Advisory Committee. Meetings with the Development Impact Fee Advisory Committee (DIFAC) will allow interested parties, designated by the City, to understand assumptions and raise any questions about the technical data and approach being used in the fee update. The intent is for these discussions to be an opportunity for interested parties to understand the soundness and reasonableness of the technical methodologies, and to a certain extent, the political and/or philosophical use of fees. Based on our experience, we propose two meetings with this group. The first meeting would be an introduction to impact fees as well as the process going forward and the land use assumptions. Meeting 2 will focus on the presentation of the draft Impact Fee Report.

Meetings: Two on-site meetings with the DIFAC.

Deliverables: Presentation materials for meetings.

Section E: Project Schedule

The table below outlines our project schedule, meetings, and deliverables for this assignment. We will devote the necessary resources to complete the City's assignment in this time frame.

PROJECT SCHEDULE - MOUNTAIN HOME DEVELOPMENT IMPACT FEE STUDY			
Tasks	Anticipated Dates	Meetings*	Meetings/Deliverables
Task 1: Project Initiation/Data Acquisition	May, 2026	1	Data Request Memorandum
Task 2: Develop Land Use Assumptions and Development Projections	May-June, 2026	1	Technical Memorandum Outlining Recommended Land Use Assumptions
Task 3: Determine Capital Facility Needs and Service Levels	June, 2026	1	Memoranda as Appropriate
Task 4: Evaluate Different Allocation Methodologies	June, 2026	1	Memoranda as Appropriate
Task 5: Prepare Capital Improvement Plan (CIP)	June-July, 2026	1	Draft Capital Improvement Plan
Task 6: Determine Need for and Calculate Credits	July, 2026	0	Memoranda as Appropriate
Task 7: Conduct Funding Source and Cash Flow Analysis	July, 2026	0	"Storyboard" Presentation on Fee Options
Task 8: Prepare Draft/Final Impact Fee Report	August, 2026	2	Draft/Final Development Impact Fee Report
Task 9: Meetings with Development Impact Fee Advisory Committee	May-August, 2026	2	Draft Impact Fee Report. Presentation materials as appropriate

*In several cases it is assumed meetings are held with multiple departments as part of one (1) meeting.

Internal Communications

An essential component of these efforts is frequent, ongoing, and meaningful communication between the consultant team and staff. TischlerBiseGalena is known for its hands-on approach, with face-to-face meetings, frequent conference calls, and ongoing email communications are an integral part of our work scope. The specific strategy is to use the Scope of Work and Schedule to manage the project. It is recommended that the City identifies a staff Project Manager who serves as a point person between the consultant team and City. It is also recommended that a staff working group/technical committee be identified to provide feedback throughout the study process. This enables effective and efficient processes as well as keeping relevant staff apprised of the study's progress and content. TischlerBiseGalena also recommends periodic briefings with City Administration.

Accessibility

TischlerBiseGalena will attend pre-scheduled meetings with the City in person deploying staff from our Boise office. Our regular and repeat work in Idaho affirms our flexibility and ability to accommodate schedules. The team will be available via email and phone throughout the study, and our accessibility and availability will continue throughout the term of the Agreement. We encourage you to consult our references regarding our superior accessibility and availability.

Section F: Project Cost

The table below summarizes our estimated consultant costs for the tasks reflected in our proposed scope of work to update the City's **Police, Fire, Parks, and Streets impact fees**. This proposal is a fixed fee and includes all project expenses. We have estimated these expenses based on past project experience and do not expect the City to reimburse us for any costs we incur above these estimates. TischlerBiseGalena invoices on a monthly basis, based on the percentage complete for each task.

Furthermore, the relationship between TischlerBiseGalena and the City of Mountain Home does not end with the completion of the impact fee study. We pride ourselves on our service and dedication to our clients. After the impact fee study has been completed, we are available for further assistance in the administering of the program. **Typically, this is at no charge to the client (depending on the request).**

CITY OF MOUNTAIN HOME DEVELOPMENT IMPACT FEE STUDY - Police, Fire, Parks, Streets				
Project Team Member:	McAweeney	Wiggins	Total	
Job Title:	Project Manager	Project Analyst	Hours	Cost
Hourly Rate	\$200	\$180		
Task 1: Project Initiation/Data Acquisition	8	4	12	\$2,320
Task 2: Develop Land Use Assumptions and Development Projections	32	24	56	\$10,720
Task 3: Determine Capital Facility Needs and Service Levels	32	20	52	\$10,000
Task 4: Evaluate Different Allocation Methodologies	12	12	24	\$4,560
Task 5: Prepare Capital Improvement Plan (CIP)	24	20	44	\$8,400
Task 6: Determine Need for and Calculate Credits	8	4	12	\$2,320
Task 7: Conduct Funding Source and Cash Flow Analysis	10	4	14	\$2,720
Task 8: Prepare Draft/Final Impact Fee Report	36	24	60	\$11,520
Task 9: Meetings with Development Impact Fee Advisory Committee	18	10	28	\$5,400
TOTAL:	180	122	302	\$57,960

The table below summarizes our estimated consultant costs for the tasks reflected in our proposed scope of work to update the City's **Police, Fire, Parks, and Streets impact fees and examine water and sewer impact fees. Utility impact fees require complex analysis, note that the addition of water and sewer into the effort increases the needed hours for all tasks.**

CITY OF MOUNTAIN HOME DEVELOPMENT IMPACT FEE STUDY - Police, Fire, Parks, Streets + Water & Sewer				
Project Team Member:	McAweeney	Wiggins	Total	
Job Title:	Project Manager	Project Analyst	Hours	Cost
Hourly Rate	\$200	\$180		
Task 1: Project Initiation/Data Acquisition	12	4	16	\$3,120
Task 2: Develop Land Use Assumptions and Development Projections	40	28	68	\$13,040
Task 3: Determine Capital Facility Needs and Service Levels	48	36	84	\$16,080
Task 4: Evaluate Different Allocation Methodologies	20	20	40	\$7,600
Task 5: Prepare Capital Improvement Plan (CIP)	48	36	84	\$16,080
Task 6: Determine Need for and Calculate Credits	16	12	28	\$5,360
Task 7: Conduct Funding Source and Cash Flow Analysis	18	12	30	\$5,760
Task 8: Prepare Draft/Final Impact Fee Report	52	40	92	\$17,600
Task 9: Meetings with Development Impact Fee Advisory Committee	22	14	36	\$6,920
TOTAL:	276	202	478	\$91,560

TischlerBise

FISCAL | ECONOMIC | PLANNING

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April 24, 2026

RE: Development Impact Fee Committee – Status Update and Recommendation

City Council Meeting: April 28, 2026

Councilmembers,

This memo is to provide an update regarding the status of the Development Impact Fee Advisory Committee.

The City received five (5) applications of interest from individuals seeking appointment to the committee. Upon review of the applications and in accordance with the requirements set forth in Idaho Code Title 67, Chapter 82, as well as Title 9, Chapter 4 of Mountain Home City Code, staff has determined that the City is unable to assemble a compliant committee at this time.

All five applicants indicated that they are actively engaged in the business of development. Both State Code and City Code require a balanced representation on the committee, including members not directly involved in development-related activities. As such, the current applicant pool does not meet the statutory requirements for committee composition. Additionally, one applicant does not reside within the City of Mountain Home, further limiting eligibility.

Staff has consulted with City legal counsel regarding these constraints. Based on those discussions, it has been determined that proceeding with appointments under the current circumstances would not meet the intent or requirements of governing code.

As Council may recall, the City previously adopted Resolution No. 20-2025R, which appointed the Planning and Zoning Commission to serve as the Development Impact Fee Advisory Committee. This approach is specifically authorized under Idaho Code and was implemented to streamline processes and ensure compliance.

Additionally, actions taken by the City Council on February 24 have resulted in delays to the Development Impact Fee process and have created additional administrative burden and time demands on both City legal counsel and staff. While staff has worked to navigate these impacts, the current situation continues to hinder timely progress.

Given the current inability to form a balanced, standalone committee, I respectfully request that the City Council consider reinstating Resolution No. 20-2025R, thereby reestablishing the Planning and Zoning Commission to serve in this capacity.

This approach will allow the City to continue moving forward with Development Impact Fee considerations in a manner that is both efficient and compliant with statutory requirements.

Staff remains available to answer any questions or to provide additional options should the Council wish to explore alternative approaches.

Respectfully,

A handwritten signature in black ink, appearing to read "Rich Sykes", written in a cursive style.

Mayor Rich Sykes

RESOLUTION NO. #20-2025R

A RESOLUTION OF THE CITY OF MOUNTAIN HOME, IDAHO, APPOINTING THE CURRENT MEMBERS OF THE PLANNING AND ZONING COMMISSION TO SERVE AS THE DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE FOR THE CITY OF MOUNTAIN HOME AND TERMINATING CURRENT DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE APPOINTMENTS.

WHEREAS, pursuant to Idaho Code Title 67, Chapter 82, the City of Mountain Home is required to establish a Development Impact Fee Advisory Committee to assist and advise in the implementation of development impact fees and §67-8205(2)(c) provides that an existing planning and zoning commission may serve as the development impact fee advisory committee; and

WHEREAS, having a separated commission and committee creates scheduling and procedural hurdles which impede efficient and timely processing of amendments to the City’s capital improvements plan and required amendments to the development impact fee ordinance, the comprehensive plan, and other statutory planning requirements, and that handling all matters within one committee will greatly streamline these processes; and

WHEREAS, the City Council finds it efficient and appropriate to appoint the members of the Planning and Zoning Commission, who are already engaged in land use and development matters, to also serve as the Development Impact Fee Advisory Committee; and

WHEREAS, the City Council further finds it necessary to terminate the current appointments to the Development Impact Fee Advisory Committee in order to appoint the existing planning and zoning commission to serve in the capacity of the development impact fee advisory committee.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOUNTAIN HOME, IDAHO, DOES RESOLVE AS FOLLOWS:

Section 1. Appointment: The current members of the Planning and Zoning Commission of the City of Mountain Home are hereby appointed to serve as the Development Impact Fee Advisory Committee for the City of Mountain Home, effective immediately.

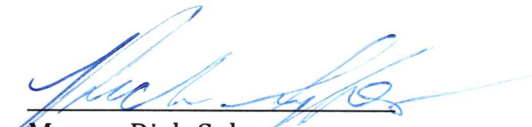
Section 2. Termination of Existing Committee: The existing Development Impact Fee Advisory Committee, and all current appointments thereto, are hereby terminated as of the effective date of this Resolution.

Section 3. Duties: The Planning and Zoning Commission, when acting as the Development Impact Fee Advisory Committee, shall carry out all duties and responsibilities as set forth in Idaho Code Title 67, Chapter 82, and any City ordinances relating to development impact fees.

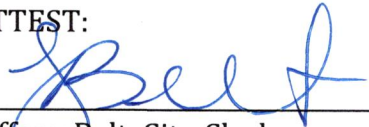
Section 4. Effective Date: This Resolution shall be in full force and effect immediately upon its passage and approval.

PASSED by the City Council of the City of Mountain Home, Idaho, on the 23rd day of September 2025.

APPROVED by the Mayor of the City of Mountain Home, Idaho, on the 24th day of September 2025.


Mayor, Rich Sykes

ATTEST:


Tiffany Belt, City Clerk



TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 82
DEVELOPMENT IMPACT FEES

67-8201. SHORT TITLE. This chapter shall be known and may be cited as the "Idaho Development Impact Fee Act."

[67-8201, added 1992, ch. 282, sec. 1, p. 861.]

67-8202. PURPOSE. The legislature finds that an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety and general welfare of the citizens of the state of Idaho. It is the intent by enactment of this chapter to:

(1) Ensure that adequate public facilities are available to serve new growth and development;

(2) Promote orderly growth and development by establishing uniform standards by which local governments may require that those who benefit from new growth and development pay a proportionate share of the cost of new public facilities needed to serve new growth and development;

(3) Establish minimum standards for the adoption of development impact fee ordinances by governmental entities;

(4) Ensure that those who benefit from new growth and development are required to pay no more than their proportionate share of the cost of public facilities needed to serve new growth and development and to prevent duplicate and ad hoc development requirements; and

(5) Empower governmental entities which are authorized to adopt ordinances to impose development impact fees.

[67-8202, added 1992, ch. 282, sec. 1, p. 861.]

67-8203. DEFINITIONS. As used in this chapter:

(1) "Affordable housing" means housing affordable to families whose incomes do not exceed eighty percent (80%) of the median income for the service area or areas within the jurisdiction of the governmental entity.

(2) "Appropriate" means to legally obligate by contract or otherwise commit to use by appropriation or other official act of a governmental entity.

(3) "Capital improvements" means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility.

(4) "Capital improvement element" means a component of a comprehensive plan adopted pursuant to [chapter 65, title 67](#), Idaho Code, which component meets the requirements of a capital improvements plan pursuant to this chapter.

(5) "Capital improvements plan" means a plan adopted pursuant to this chapter that identifies capital improvements for which development impact fees may be used as a funding source.

(6) "Developer" means any person or legal entity undertaking development, including a party that undertakes the subdivision of property pursuant to sections [50-1301](#) through [50-1334](#), Idaho Code.

(7) "Development" means any construction or installation of a building or structure, or any change in use of a building or structure, or any change in the use, character or appearance of land, which creates additional demand and need for public facilities or the subdivision of property that would permit any change in the use, character or appearance of land. As used in this chapter, "development" shall not include activities that would otherwise be subject to payment of the development impact fee if such activities are undertaken by a taxing district, as defined in section [63-201](#), Idaho Code, or by an authorized public charter school, as defined in section [33-5202A](#), Idaho Code, in the course of carrying out its statutory responsibilities, unless the adopted impact fee ordinance expressly includes taxing districts or public charter schools as being subject to development impact fees.

(8) "Development approval" means any written authorization from a governmental entity that authorizes the commencement of a development.

(9) "Development impact fee" means a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development. This term is also referred to as an impact fee in this chapter. The term does not include the following:

(a) A charge or fee to pay the administrative, plan review, or inspection costs associated with permits required for development;

(b) Connection or hookup charges;

(c) Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or

(d) Amounts collected from a developer in a transaction in which the governmental entity has incurred expenses in constructing capital improvements for the development if the owner or developer has agreed to be financially responsible for the construction or installation of the capital improvements, unless a written agreement is made pursuant to section [67-8209](#)(3), Idaho Code, for credit or reimbursement.

(10) "Development requirement" means a requirement attached to a developmental approval or other governmental action approving or authorizing a particular development project including, but not limited to, a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land, or money as a condition of approval.

(11) "Extraordinary costs" means those costs incurred as a result of an extraordinary impact.

(12) "Extraordinary impact" means an impact that is reasonably determined by the governmental entity to:

(a) Result in the need for system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by section [67-8214](#)(2), Idaho Code; or

(b) Result in the need for system improvements that are not identified in the capital improvements plan.

(13) "Fee payer" means that person who pays or is required to pay a development impact fee.

(14) "Governmental entity" means any unit of local government that is empowered in this enabling legislation to adopt a development impact fee ordinance.

(15) "Impact fee." See development impact fee.

(16) "Land use assumptions" means a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.

(17) "Level of service" means a measure of the relationship between service capacity and service demand for public facilities.

(18) "Manufactured home" means a structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein, except that such term shall include any structure that meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. 5401 et seq.

(19) "Modular building" is as defined in section [39-4301](#), Idaho Code.

(20) "Present value" means the total current monetary value of past, present, or future payments, contributions or dedications of goods, services, materials, construction or money.

(21) "Project" means a particular development on an identified parcel of land.

(22) "Project improvements" means site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.

(23) "Proportionate share" means that portion of the cost of system improvements determined pursuant to section [67-8207](#), Idaho Code, which reasonably relates to the service demands and needs of the project.

(24) "Public facilities" means:

(a) Water supply production, treatment, storage and distribution facilities;

(b) Wastewater collection, treatment and disposal facilities;

(c) Roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any local components of state or federal highways;

(d) Stormwater collection, retention, detention, treatment and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements;

(e) Parks, open space and recreation areas, and related capital improvements; and

(f) Public safety facilities, including law enforcement, fire stations and apparatus, emergency medical and rescue, and street lighting facilities.

(25) "Recreational vehicle" means a vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.

(26) "Service area" means any defined geographic area identified by a governmental entity or by intergovernmental agreement in which specific public facilities provide service to development within the area defined, on the basis of sound planning or engineering principles or both.

(27) "Service unit" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements.

(28) "System improvements," in contrast to project improvements, means capital improvements to public facilities designed to provide service to a service area including, without limitation, the type of improvements described in section [50-1703](#), Idaho Code.

(29) "System improvement costs" means costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs attributable thereto, and also including, without limitation, the type of costs described in section [50-1702](#)(h), Idaho Code, to provide additional public facilities needed to serve new growth and development. For clarification, system improvement costs do not include:

(a) Construction, acquisition or expansion of public facilities other than capital improvements identified in the capital improvements plan;

(b) Repair, operation or maintenance of existing or new capital improvements;

(c) Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;

(d) Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;

(e) Administrative and operating costs of the governmental entity unless such costs are attributable to development of the capital improvements plan, as provided in section [67-8208](#), Idaho Code; or

(f) Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the governmental entity to finance capital improvements identified in the capital improvements plan.

[67-8203, added 1992, ch. 282, sec. 1, p. 861; am. 1996, ch. 366, sec. 1, p. 1226; am. 2002, ch. 347, sec. 1, p. 983; am. 2007, ch. 252, sec. 16, p. 753; am. 2008, ch. 389, sec. 1, p. 1068; am. 2019, ch. 70, sec. 1, p. 164; am. 2021, ch. 199, sec. 1, p. 546.]

67-8204. MINIMUM STANDARDS AND REQUIREMENTS FOR DEVELOPMENT IMPACT FEES ORDINANCES. Governmental entities which comply with the requirements of this chapter may impose by ordinance development impact fees as a condition of development approval on all developments.

(1) A development impact fee shall not exceed a proportionate share of the cost of system improvements determined in accordance with section [67-8207](#), Idaho Code. Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs.

(2) A development impact fee shall be calculated on the basis of levels of service for public facilities adopted in the development impact fee ordinance of the governmental entity that are applicable to existing development as well as new growth and development. The construction, improvement, expansion or enlargement of new or existing public facilities for which a development impact fee is imposed must be attributable to the capacity demands generated by the new development.

(3) A development impact fee ordinance shall specify the point in the development process at which the development impact fee shall be collected. The development impact fee may be collected no earlier than the commencement

of construction of the development, or the issuance of a building permit or a manufactured home installation permit, or as may be agreed by the developer and the governmental entity.

(4) A development impact fee ordinance shall be adopted in accordance with the procedural requirements of section [67-8206](#), Idaho Code.

(5) A development impact fee ordinance shall include a process whereby the governmental agency shall allow the developer, upon request by the developer, to provide a written individual assessment of the proportionate share of development impact fees under the guidelines established by this chapter which shall be set forth in the ordinance. The individual assessment process shall permit consideration of studies, data, and any other relevant information submitted by the developer to adjust the amount of the fee. The decision by the governmental agency on an application for an individual assessment shall include an explanation of the calculation of the impact fee, including an explanation of factors considered under section [67-8207](#), Idaho Code, and shall specify the system improvement(s) for which the impact fee is intended to be used.

(6) A development impact fee ordinance shall provide a process whereby a developer shall receive, upon request, a written certification of the development impact fee schedule or individual assessment for a particular project, which shall establish the development impact fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under section [67-8207](#), Idaho Code. The certification shall also specify the system improvement(s) for which the impact fee is intended to be used.

(7) A development impact fee ordinance shall include a provision for credits in accordance with the requirements of section [67-8209](#), Idaho Code.

(8) A development impact fee ordinance shall include a provision prohibiting the expenditure of development impact fees except in accordance with the requirements of section [67-8210](#), Idaho Code.

(9) A development impact fee ordinance may provide for the imposition of a development impact fee for system improvement costs incurred subsequent to adoption of the ordinance to the extent that new growth and development will be served by the system improvements.

(10) A development impact fee ordinance may exempt all or part of a particular development project from development impact fees provided that such project is determined to create affordable housing, provided that the public policy which supports the exemption is contained in the governmental entity's comprehensive plan and provided that the exempt development's proportionate share of system improvements is funded through a revenue source other than development impact fees.

(11) A development impact fee ordinance shall provide that development impact fees shall only be spent for the category of system improvements for which the fees were collected and either within or for the benefit of the service area in which the project is located.

(12) A development impact fee ordinance shall provide for a refund of development impact fees in accordance with the requirements of section [67-8211](#), Idaho Code.

(13) A development impact fee ordinance shall establish for a procedure for timely processing of applications for determination by the governmental entity regarding development impact fees applicable to a project, individ-

ual assessment of development impact fees, credits or reimbursements to be allowed or paid under section [67-8209](#), Idaho Code, and extraordinary impact.

(14) A development impact fee ordinance shall specify when an application for an individual assessment of development impact fees shall be permitted to be made by a developer or fee payer. An application for an individual assessment of development impact fees shall be permitted sufficiently in advance of the time that the developer or fee payer may seek a building permit or related permits so that the issuance of a building permit or related permits will not be delayed.

(15) A development impact fee ordinance shall provide for appeals regarding development impact fees in accordance with the requirements of section [67-8212](#), Idaho Code.

(16) A development impact fee ordinance must provide a detailed description of the methodology by which costs per service unit are determined. The development impact fee per service unit may not exceed the amount determined by dividing the costs of the capital improvements described in section [67-8208](#)(1)(f), Idaho Code, by the total number of projected service units described in section [67-8208](#)(1)(g), Idaho Code. If the number of new service units projected over a reasonable period of time is less than the total number of new service units shown by the approved land use assumptions at full development of the service area, the maximum impact fee per service unit shall be calculated by dividing the costs of the part of the capital improvements necessitated by and attributable to the projected new service units described in section [67-8208](#)(1)(g), Idaho Code, by the total projected new service units described in that section.

(17) A development impact fee ordinance shall include a schedule of development impact fees for various land uses per unit of development. The ordinance shall provide that a developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule as full and complete payment of the development project's proportionate share of system improvement costs, except as provided in section [67-8214](#)(3), Idaho Code.

(18) After payment of the development impact fees or execution of an agreement for payment of development impact fees, additional development impact fees or increases in fees may not be assessed unless the number of service units increases or the scope or schedule of the development changes. In the event of an increase in the number of service units or schedule of the development changes, the additional development impact fees to be imposed are limited to the amount attributable to the additional service units or change in scope of the development.

(19) No system for the calculation of development impact fees shall be adopted which subjects any development to double payment of impact fees.

(20) A development impact fee ordinance shall exempt from development impact fees the following activities:

- (a) Rebuilding the same amount of floor space of a structure which was destroyed by fire or other catastrophe, providing the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
- (b) Remodeling or repairing a structure which does not increase the number of service units;
- (c) Replacing a residential unit, including a manufactured home, with another residential unit on the same lot, provided that the number of service units does not increase;
- (d) Placing a temporary construction trailer or office on a lot;

(e) Constructing an addition on a residential structure which does not increase the number of service units; and

(f) Adding uses that are typically accessory to residential uses, such as tennis courts or clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements.

(21) A development impact fee will be assessed for installation of a modular building, manufactured home or recreational vehicle unless the fee payer can demonstrate by documentation such as utility bills and tax records, either:

(a) That a modular building, manufactured home or recreational vehicle was legally in place on the lot or space prior to the effective date of the development impact fee ordinance; or

(b) That a development impact fee has been paid previously for the installation of a modular building, manufactured home or recreational vehicle on that same lot or space.

(22) A development impact fee ordinance shall include a process for dealing with a project which has extraordinary impacts.

(23) A development impact fee ordinance shall provide for the calculation of a development impact fee in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the person paying the fee.

(24) A development impact fee ordinance shall include a description of acceptable levels of service for system improvements.

(25) Any provision of a development impact fee ordinance that is inconsistent with the requirements of this chapter shall be null and void and that provision shall have no legal effect. A partial invalidity of a development impact fee ordinance shall not affect the validity of the remaining portions of the ordinance that are consistent with the requirements of this chapter.

[67-8204, added 1992, ch. 282, sec. 1, p. 864; am. 1996, ch. 366, sec. 2, p. 1229; am. 2002, ch. 347, sec. 2, p. 986.]

67-8204A. INTERGOVERNMENTAL AGREEMENTS. Governmental entities as defined in section [67-8203](#)(14), Idaho Code, that are jointly affected by development are authorized to enter into intergovernmental agreements with each other or with highway districts, fire districts, ambulance districts, water districts, sewer districts, recreational water and sewer districts, or irrigation districts for the purpose of developing joint plans for capital improvements or for the purpose of agreeing to collect and expend development impact fees for system improvements, or both, provided that such agreement complies with any applicable state laws. Governmental entities are also authorized to enter into agreements with the Idaho transportation department for the expenditure of development impact fees pursuant to a developer's agreement under section [67-8214](#), Idaho Code.

[67-8204A, added 1996, ch. 366, sec. 3, p. 1232; am. 2007, ch. 167, sec. 1, p. 496; am. 2021, ch. 95, sec. 1, p. 325.]

67-8205. DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE. (1) Any governmental entity that is considering or that has adopted a development impact fee ordinance shall establish a development impact fee advisory committee as provided in this section.

(2) (a) The development impact fee advisory committee shall be composed of not fewer than five (5) members appointed by the governing authority of the governmental entity or as the members' appointments are provided for in an intergovernmental agreement.

(b) Two (2) or more members shall be active in the business of development, building, or real estate. An existing planning or planning and zoning commission may serve as the development impact fee advisory committee if the commission includes two (2) or more members who are active in the business of development, building, or real estate. Two (2) members who are not employees or officials of a governmental entity shall also be appointed to the committee.

(c) New appointments and reappointments to a committee on and after July 1, 2023, must also comply with the provisions of this paragraph. All members must reside within the boundaries of the service area. Employees or officials acting in their official capacity for a governmental entity may not be appointed as members of the committee. An existing planning or planning and zoning commission may serve as the development impact fee advisory committee for the governing authority if the commission includes two (2) or more members who are active in the business of development, building, or real estate and two (2) or more members who are not in such business; otherwise, two (2) such members who are not employees or officials of a governmental entity shall be appointed to the committee until the membership requirements of this subsection are met.

(3) Intergovernmental agreements between governmental entities and districts identified in section [67-8204A](#), Idaho Code, shall provide for the establishment of a development impact fee advisory committee, and the nomination and membership of such committee shall be in compliance with the provisions of this section.

(4) The development impact fee advisory committee shall serve in an advisory capacity and is established to:

(a) Assist the governmental entity in adopting land use assumptions;

(b) Review the capital improvements plan, and proposed amendments, and file written comments;

(c) Monitor and evaluate implementation of the capital improvements plan;

(d) File periodic reports, at least annually, with respect to the capital improvements plan and report to the governmental entity any perceived inequities in implementing the plan or imposing the development impact fees; and

(e) Advise the governmental entity of the need to update or revise land use assumptions, the capital improvements plan, and development impact fees.

(5) The governmental entity shall make available to the advisory committee, upon request, all financial and accounting information, professional reports in relation to other development and implementation of land use assumptions, the capital improvements plan, and periodic updates of the capital improvements plan.

[67-8205, added 1992, ch. 282, sec. 1, p. 867; am. 2021, ch. 136, sec. 1, p. 382; am. 2023, ch. 146, sec. 1, p. 399.]

67-8206. PROCEDURE FOR THE IMPOSITION OF DEVELOPMENT IMPACT FEES. (1) A development impact fee shall be imposed by a governmental entity in compliance with the provisions set forth in this section.

(2) A capital improvements plan shall be developed in coordination with the development impact fee advisory committee utilizing the land use assumptions most recently adopted by the appropriate land use planning agency or agencies.

(3) A governmental entity that seeks to consider adoption, amendment, or repeal of a capital improvements plan shall hold at least one (1) public hearing. The governmental entity shall publish a notice of the time, place and purpose of the hearing or hearings not fewer than fifteen (15) nor more than thirty (30) days before the scheduled date of the hearing, in a newspaper of general circulation within the jurisdiction of the governmental entity. Such notices shall also include a statement that the governmental entity shall make available to the public, upon request, the following: proposed land use assumptions, a copy of the proposed capital improvements plan or amendments thereto, and a statement that any member of the public affected by the capital improvements plan or amendments shall have the right to appear at the public hearing and present evidence regarding the proposed capital improvements plan or amendments. The governmental entity shall send notice of the intent to hold a public hearing by mail to any person who has requested in writing notification of the hearing date at least fifteen (15) days prior to the hearing date, provided that the governmental entity may require that any person making such request renew the request for notification, not more frequently than once each year, in accordance with a schedule determined by the governmental entity, in order to continue receiving such notices.

(4) If the governmental entity makes a material change in the capital improvements plan or amendment, further notice and hearing may be provided before the governmental entity adopts the revision if the governmental entity makes a finding that further notice and hearing are required in the public interest.

(5) Either following or concurrently with adoption of the initial or amended capital improvements plan, a governmental entity shall conduct a public hearing to consider adoption of an ordinance authorizing the imposition of development impact fees or any amendment thereof. Notice of the hearing shall be provided in the same manner as set forth in subsection (3) of this section for adoption of a capital improvements plan, and such hearing, at the option of the governmental entity, may be combined with the public hearing held to adopt, amend or repeal the capital improvements plan.

(6) Nothing contained in this section shall be construed to alter the procedures for adoption of an ordinance by the governmental entity. Provided, however, a development impact fee ordinance shall not be adopted as an emergency measure but may be read for the first and second times on successive days prior to the public hearing to consider its adoption and shall not take effect sooner than thirty (30) days following its adoption.

[67-8206, added 1992, ch. 282, sec. 1, p. 868; am. 2006, ch. 321, sec. 1, p. 1019.]

67-8207. PROPORTIONATE SHARE DETERMINATION. (1) All development impact fees shall be based on a reasonable and fair formula or method under which the development impact fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the governmental entity in the provision of system improvements to serve the new development. The

proportionate share is the cost attributable to the new development after the governmental entity considers the following: (i) any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements; (ii) payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments; (iii) that portion of general tax and other revenues allocated by the jurisdiction to system improvements; and (iv) all other available sources of funding such system improvements.

(2) In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the governmental entity imposing the development impact fee and accounted for in the calculation of the impact fee:

- (a) The cost of existing system improvements within the service area or areas;
- (b) The means by which existing system improvements have been financed;
- (c) The extent to which the new development will contribute to the cost of system improvements through taxation, assessment, or developer or landowner contributions, or has previously contributed to the cost of system improvements through developer or landowner contributions.
- (d) The extent to which the new development is required to contribute to the cost of existing system improvements in the future.
- (e) The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;
- (f) Extraordinary costs, if any, incurred in serving the new development;
- (g) The time and price differential inherent in a fair comparison of fees paid at different times; and
- (h) The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, inter-governmental transfers, and special taxation. The governmental entity shall develop a plan for alternative sources of revenue.

[67-8207, added 1992, ch. 282, sec. 1, p. 869; am. 1996, ch. 366, sec. 4, p. 1233; am. 2002, ch. 347, sec. 3, p. 989.]

67-8208. CAPITAL IMPROVEMENTS PLAN. (1) Each governmental entity intending to impose a development impact fee shall prepare a capital improvements plan. That portion of the cost of preparing a capital improvements plan which is attributable to determining the development impact fee may be funded by a one (1) time ad valorem levy which does not exceed two one-hundredths percent (.02%) of market value or by a surcharge imposed by ordinance on the collection of a development impact fee which surcharge does not exceed the development's proportionate share of the cost of preparing the plan. For governmental entities required to undertake comprehensive planning pursuant to [chapter 65, title 67](#), Idaho Code, such capital improvements plan shall be prepared and adopted according to the requirements contained in the local planning act, section [67-6509](#), Idaho Code, and shall be included as an element of the comprehensive plan. The capital improvements plan shall be prepared by qualified professionals in fields relating to finance, engineering, planning and transportation. The persons preparing the plan shall consult with the development impact fee advisory committee.

The capital improvements plan shall contain all of the following:

- (a) A general description of all existing public facilities and their existing deficiencies within the service area or areas of the governmental entity and a reasonable estimate of all costs and a plan to develop the funding resources related to curing the existing deficiencies including, but not limited to, the upgrading, updating, improving, expanding or replacing of such facilities to meet existing needs and usage;
 - (b) A commitment by the governmental entity to use other available sources of revenue to cure existing system deficiencies where practical;
 - (c) An analysis of the total capacity, the level of current usage, and commitments for usage of capacity of existing capital improvements, which shall be prepared by a qualified professional planner or by a qualified engineer licensed to perform engineering services in this state;
 - (d) A description of the land use assumptions by the government entity;
 - (e) A definitive table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of system improvements and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial;
 - (f) A description of all system improvements and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, to provide a level of service not to exceed the level of service adopted in the development impact fee ordinance;
 - (g) The total number of service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;
 - (h) The projected demand for system improvements required by new service units projected over a reasonable period of time not to exceed twenty (20) years;
 - (i) Identification of all sources and levels of funding available to the governmental entity for the financing of the system improvements;
 - (j) If the proposed system improvements include the improvement of public facilities under the jurisdiction of the state of Idaho or another governmental entity, then an agreement between governmental entities shall specify the reasonable share of funding by each unit, provided the governmental entity authorized to impose development impact fees shall not assume more than its reasonable share of funding joint improvements, nor shall the agreement permit expenditure of development impact fees by a governmental entity which is not authorized to impose development impact fees unless such expenditure is pursuant to a developer agreement under section [67-8214](#), Idaho Code; and
 - (k) A schedule setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.
- (2) The governmental entity imposing a development impact fee shall update the capital improvements plan at least once every five (5) years. The five (5) year period shall commence from the date of the original adoption of the capital improvements plan. The updating of the capital improvements

plan shall be made in accordance with procedures set forth in section [67-8206](#), Idaho Code.

(3) The governmental entity must annually adopt a capital budget.

(4) The capital improvements plan shall be updated in conformance with the provisions of subsection (2) of this section each time a governmental entity proposes the amendment, modification or adoption of a development impact fee ordinance.

[67-8208, added 1992, ch. 282, sec. 1, p. 869; am. 1996, ch. 322, sec. 71, p. 1098; am. 1996, ch. 366, sec. 5, p. 1233; am. 2002, ch. 347, sec. 4, p. 990.]

67-8209. CREDITS. (1) In the calculation of development impact fees for a particular project, credit or reimbursement shall be given for the present value of any construction of system improvements or contribution or dedication of land or money required by a governmental entity from a developer for system improvements of the category for which the development impact fee is being collected, including such system improvements paid for pursuant to a local improvement district. Credit or reimbursement shall not be given for project improvement.

(2) In the calculation of development impact fees for a particular project, credit shall be given for the present value of all tax and user fee revenue generated by the developer, within the service area where the impact fee is being assessed and used by the governmental agency for system improvements of the category for which the development impact fee is being collected. If the amount of credit exceeds the proportionate share for the particular project, the developer shall receive a credit on future impact fees for the amount in excess of the proportionate share. The credit may be applied by the developer as an offset against future impact fees only in the service area where the credit was generated.

(3) If a developer is required to construct, fund or contribute system improvements in excess of the development project's proportionate share of system improvement costs, including such system improvements paid for pursuant to a local improvement district, the developer shall receive a credit on future impact fees or be reimbursed at the developer's choice for such excess construction, funding or contribution from development impact fees paid by future development which impacts the system improvements constructed, funded or contributed by the developer(s) or fee payer.

(4) If credit or reimbursement is due to the developer pursuant to this section, the governmental entity shall enter into a written agreement with the fee payer, negotiated in good faith, prior to the construction, funding or contribution. The agreement shall provide for the amount of credit or the amount, time and form of reimbursement.

[67-8209, added 1992, ch. 282, sec. 1, p. 871; am. 1996, ch. 366, sec. 6, p. 1235; am. 1999, ch. 291, sec. 10, p. 730; am. 2002, ch. 347, sec. 5, p. 991.]

67-8210. EARMARKING AND EXPENDITURE OF COLLECTED DEVELOPMENT IMPACT FEES. (1) An ordinance imposing development impact fees shall provide that all development impact fee funds shall be maintained in one (1) or more interest-bearing accounts within the capital projects fund. Accounting records shall be maintained for each category of system improvements and the service area in which the fees are collected. Interest earned on development

impact fees shall be considered funds of the account on which it is earned, and not funds subject to section [57-127](#), Idaho Code, and shall be subject to all restrictions placed on the use of development impact fees under the provisions of this chapter.

(2) Expenditures of development impact fees shall be made only for the category of system improvements and within or for the benefit of the service area for which the development impact fee was imposed as shown by the capital improvements plan and as authorized in this chapter. Development impact fees shall not be used for any purpose other than system improvement costs to create additional improvements to serve new growth.

(3) As part of its annual audit process, a governmental entity shall prepare an annual report:

(a) Describing the amount of all development impact fees collected, appropriated, or spent during the preceding year by category of public facility and service area; and

(b) Describing the percentage of tax and revenues other than impact fees collected, appropriated or spent for system improvements during the preceding year by category of public facility and service area.

(4) Collected development impact fees must be expended within eight (8) years from the date they were collected, on a first-in, first-out (FIFO) basis, except that the development impact fees collected for wastewater collection, treatment and disposal and drainage facilities must be expended within twenty (20) years. Any funds not expended within the prescribed times shall be refunded pursuant to section [67-8211](#), Idaho Code. A governmental entity may hold the fees for longer than eight (8) years if it identifies, in writing:

(a) A reasonable cause why the fees should be held longer than eight (8) years; and

(b) An anticipated date by which the fees will be expended but in no event greater than eleven (11) years from the date they were collected.

[67-8210, added 1992, ch. 282, sec. 1, p. 871; am. 1996, ch. 366, sec. 7, p. 1236; am. 2002, ch. 347, sec. 6, p. 992; am. 2006, ch. 321, sec. 2, p. 1020.]

67-8211. REFUNDS. (1) Any governmental entity which adopts a development impact fee ordinance shall provide for refunds upon the request of an owner of property on which a development impact fee has been paid if:

(a) Service is available but never provided;

(b) A building permit or permit for installation of a manufactured home is denied or abandoned;

(c) The governmental entity, after collecting the fee when service is not available, has failed to appropriate and expend the collected development impact fees pursuant to section [67-8210](#) (4), Idaho Code; or

(d) The fee payer pays a fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the proportionate share to which the governmental entity was entitled to receive.

(2) When the right to a refund exists, the governmental entity is required to send a refund to the owner of record within ninety (90) days after it is determined by the governmental entity that a refund is due.

(3) A refund shall include a refund of interest at one-half (1/2) the legal rate provided for in section [28-22-104](#), Idaho Code, from the date on which the fee was originally paid.

(4) Any person entitled to a refund shall have standing to sue for a refund under the provisions of this chapter if there has not been a timely payment of a refund pursuant to subsection (2) of this section.

[67-8211, added 1992, ch. 282, sec. 1, p. 872; am. 2002, ch. 347, sec. 7, p. 993.]

67-8212. APPEALS. (1) A governmental entity which adopts a development impact fee ordinance shall provide for administrative appeals by the developer or fee payer from any discretionary action or inaction by or on behalf of the governmental entity.

(2) A fee payer may pay a development impact fee under protest in order to obtain a development approval or building permit. A fee payer making such payment shall not be estopped from exercising the right of appeal provided in this chapter, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected.

(3) A governmental entity which adopts a development impact fee ordinance shall provide for mediation by a qualified independent party, upon voluntary agreement by the fee payer and the governmental entity, to address a disagreement related to the impact fee for proposed development. The ordinance shall provide that mediation may take place at any time during the appeals process and participation in mediation does not preclude the fee payer from pursuing other remedies provided for in this section. The ordinance shall provide that mediation costs will be shared equally by the fee payer and the governmental entity.

[67-8212, added 1992, ch. 282, sec. 1, p. 872; am. 1996, ch. 366, sec. 8, p. 1236.]

67-8213. COLLECTION. A governmental entity may provide in a development impact fee ordinance the means for collection of development impact fees, including, but not limited to:

(1) Additions to the fee for reasonable interest and penalties for non-payment or late payment;

(2) Withholding of the building permit or other governmental approval until the development impact fee is paid;

(3) Withholding of utility services until the development impact fee is paid; and

(4) Imposing liens for failure to timely pay a development impact fee following procedures contained in [chapter 5, title 45](#), Idaho Code.

A governmental entity that discovers an error in its impact fee formula that results in assessment or payment of more than a proportionate share shall, at the time of assessment on a case by case basis, adjust the fee to collect no more than a proportionate share or discontinue the collection of any impact fees until the error is corrected by ordinance.

[67-8213, added 1992, ch. 282, sec. 1, p. 872; am. 2002, ch. 347, sec. 8, p. 993.]

67-8214. OTHER POWERS AND RIGHTS NOT AFFECTED. (1) Nothing in this chapter shall prevent a governmental entity from requiring a developer to construct reasonable project improvements in conjunction with a development project.

(2) Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or developers, the Idaho transportation department and governmental entities in regard to the construction or installation of system improvements or providing for credits or reimbursements for system improvement costs incurred by a developer including interproject transfers of credits or providing for reimbursement for project improvements which are used or shared by more than one (1) development project. If it can be shown that a proposed development has a direct impact on a public facility under the jurisdiction of the Idaho transportation department, then the agreement shall include a provision for the allocation of impact fees collected from the developer for the improvement of the public facility by the Idaho transportation department.

(3) Nothing in this chapter shall obligate a governmental entity to approve development which results in an extraordinary impact.

(4) Nothing in this chapter shall obligate a governmental entity to approve any development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in the development impact fee ordinance.

(5) Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the power of counties or cities in regulating the orderly development of real property within their boundaries.

(6) Nothing in this chapter shall work to limit the use by governmental entities of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho Code for local improvement districts or general obligation bond issues.

(7) Nothing herein shall restrict or diminish the power of a governmental entity to annex property into its territorial boundaries or exclude property from its territorial boundaries upon request of a developer or owner, or to impose reasonable conditions thereon, including the recovery of project or system improvement costs required as a result of such voluntary annexation.

[67-8214, added 1992, ch. 282, sec. 1, p. 873; am. 1996, ch. 366, sec. 9, p. 1237.]

67-8215. TRANSITION. (1) The provisions of this chapter shall not be construed to repeal any existing laws authorizing a governmental entity to impose fees or require contributions or property dedications for capital improvements. All ordinances imposing development impact fees shall be brought into conformance with the provisions of this chapter within one (1) year after the effective date of this chapter. Impact fees collected and developer agreements entered into prior to the expiration of the one (1) year period shall not be invalid by reason of this chapter. After adoption of a development impact fee ordinance, in accordance with the provisions of this chapter, notwithstanding any other provision of law, development requirements for system improvements shall be imposed by governmental entities only by way of development impact fees imposed pursuant to and in accordance with the provisions of this chapter.

(2) Notwithstanding any other provisions of this chapter, that portion of a project for which a valid building permit has been issued or construction has commenced prior to the effective date of a development impact fee ordinance shall not be subject to additional development impact fees so long

as the building permit remains valid or construction is commenced and is pursued according to the terms of the permit or development approval.

[67-8215, added 1992, ch. 282, sec. 1, p. 873.]

67-8216. SEVERABILITY. The provisions of this chapter are hereby declared to be severable and if any provision of this chapter or the application of such provision to any person or circumstance is declared invalid for any reason, such declaration shall not affect the validity of remaining portions of this chapter.

[67-8216, added 1992, ch. 282, sec. 1, p. 873.]

CHAPTER 83
IDAHO FOOD QUALITY ASSURANCE INSTITUTE -- [REPEALED]

CHAPTER 4

DEVELOPMENT IMPACT FEES

SECTION:

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9-4-1: SHORT TITLE, APPLICABILITY, EXEMPTIONS, AND PURPOSE:

A. Short title: This chapter shall be known and may be cited as the City of Mountain Home Development Impact Fee Ordinance.

B. Findings: Mountain Home City Council finds that:

1. The City of Mountain Home is experiencing considerable growth and development.

2. The new growth and development occurring within the City of Mountain Home will place ever-increasing demands on the City to provide, improve and expand existing public facilities to serve that new growth and development and the tax revenues generated from that new growth and development often does not generate sufficient funds to provide the necessary improvements and expansion of the public facilities to protect the public health, safety and welfare. Those users that create the increased demand should bear their proportionate share of the cost of public facilities needed to serve the new growth and development.

C. Authority:

D. Applicability:

E. Purpose: The intent of this chapter is to ensure that new residential and non-residential development bears a proportionate share of the cost of System Improvements; to ensure that such proportionate share does not exceed the cost of such System Improvements required to accommodate new Development; and to ensure that funds collected from new Development are actually used for System Improvements in accordance with the Act. (Ord. 1765, 9-26-2022)

9-4-2: DEFINITIONS:

As used in this chapter, the following words and terms shall have the following meanings, unless another meaning is plainly intended and words and terms appearing in the singular number includes the plural and the plural the singular:

ACCOUNT:	The interest-bearing account within the Impact Fee Capital Projects Fund as established in this chapter.
ADVISORY COMMITTEE:	The City's Development Impact Fee Advisory Committee ("Advisory Committee") formed and staffed by the City pursuant to Idaho Code § 67-8205 to prepare and recommend the Capital Improvements Plan and any amendments, revisions or updates of the same.
APPROPRIATE:	To legally obligate by contract or otherwise commit to the expenditure of funds by appropriation or other official act of the Board of Commissioners.
BUILDING PERMIT:	The permit required for foundations, new construction and additions pursuant to Title 5, City of Mountain Home Code.
CAPITAL FACILITIES:	Land, buildings, apparatus, vehicles and equipment as identified in Exhibits III-2 and IV-3 of the City's Capital Improvements Plan as adopted by the City, and specifically including those related costs including System Improvement Costs, but not including maintenance, operations, or improvements that do not expand their capacity.a
CAPITAL IMPROVEMENTS:	Improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of the City's public facilities
CAPITAL IMPROVEMENTS ELEMENT:	A component of the Capital Improvements Plan adopted by the City pursuant to Chapters 65 and 82 of Title 67, Idaho Code, as they may be amended, which component meets the requirements of the capital improvements plan required by the Act.
CAPITAL IMPROVEMENTS PLAN:	The Impact Fee Study and Capital Improvements Plan recommended by the Development Impact Fee Advisory Committee and adopted by the City that identifies the Capital Facilities for which the City's Impact Fees may be used as a funding source.
CAPITAL PROJECTS FUND (the "Capital Projects Fund"):	And refer to the City's Development Impact Fee Capital Projects Fund established by action of the City Council pursuant to § 9-4 of this chapter and Idaho Code § 67-8210(1).
CITY:	City of Mountain Home, Idaho.
CITY COUNCIL:	The Mountain Home City Council.
DEVELOPER:	Any person or legal entity undertaking Development and/or the subdivision of property pursuant to Idaho Code §§ 50-1301 through 50-1334, as may be amended.
DEVELOPMENT:	Any construction or installation of a building or structure, or any change in use of a building or structure, or any change in the use, character or appearance of land, which creates additional demand and need for public facilities and/or subdivision of property that would permit any change in the use, character or appearance of land.
DEVELOPMENT APPROVAL:	Any written duly authorized document from the City which authorizes the commencement of a Development.
DEVELOPMENT REQUIREMENT:	A requirement attached to a Developmental approval or other City governmental action approving or authorizing a particular Development project including, but not limited to, a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land or money as condition of approval.
DWELLING UNIT:	Any structure, or portion thereof, providing living facilities for one family as herein defined, including provisions for living, sleeping, eating, cooking and sanitation.
EXTRAORDINARY COSTS:	Those costs incurred as result of an extraordinary impact.
EXTRAORDINARY IMPACT:	An impact which is reasonably determined by the City to: (i) result in the need for system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by Idaho Code § 67-8214(2), as it may be amended; or (ii) result in the need for system improvements which are not identified in the Capital Improvements Plan.
FEE PAYER:	The person who pays or is required to pay the City's Impact Fee. A fee payer may include a Developer.
IMPACT FEE:	A payment of money imposed as condition of Development Approval to pay for a proportionate share of the costs of System Improvements needed to serve the Development. The term does not include the following: <ol style="list-style-type: none"> 1. A charge or fee to pay the administrative plan review, or inspection cost associated with permits required for Development; 2. Connection or hookup charges; 3. Availability charges for drainage, sewer, water or transportation charges for services provided directly to the development; or

4. Amounts collected from a Developer in a transaction in which the City has incurred expenses in constructing Capital Improvements for the Development if the owner or developer has agreed to be financially responsible for the construction or installation of those Capital Improvements, unless a written agreement is made, pursuant to Idaho Code § 67-8209(3) as it may be amended, for credit or reimbursement.

LAND USE ASSUMPTIONS:

A description of the service area and projections of land uses, densities, intensities and population in the service area over at least a ten (10) year period.

LEVEL OF SERVICE:

A measure of the relationship between service capacity and service demand for Public Facilities.

MANUFACTURED/MO BILE HOME:

A structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained in such structure, except that such term shall include any structure which meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required

by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. §§ 5401 et seq.

MULTIFAMILY:

A classification of housing where multiple dwelling units for residential households are within a single building or several buildings within a complex. Dwelling units can be next to each other (side-by-side units) or stacked on top of each other (top and bottom units). These units are under single ownership or platted on a single lot. This definition does not include duplexes, triplexes, or fourplexes on a single lot.



MODULAR BUILDING:

Any building or building component other than a manufactured/mobile home, which is constructed according to the International Building Code, as adopted or any amendments thereto, which is of closed construction and is either entirely or substantially prefabricated or assembled at a place other than the building site.

PRESENT VALUE:

The total current monetary value of past, present or future payments, contributions or dedications of goods, services, materials, construction or money.

PROJECT:

A particular Development on an identified parcel of land.

PROJECT IMPROVEMENTS:

In contrast to System Improvements, site improvements and facilities that are planned and designed to provide service for a particular Development Project and that are necessary for the use and convenience of the occupants or users of the Project.

PROPORTIONATE SHARE:

That portion of System Improvement Costs determined pursuant to Idaho Code § 67-8207 which reasonably relates to the service demands and needs of the Project.

PUBLIC FACILITIES:	Land, public safety facilities, including fire and law enforcement, apparatus, vehicles and equipment which have a useful life of ten (10) years or more.
RECREATIONAL VEHICLE:	A vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.
SERVICE AREA:	Land within the boundaries of the City as established pursuant Chapter 82, Title 67, Idaho Code, in which specific Public Facilities provide service to Development on the basis of sound planning or engineering principles or both as identified in the City's Capital Improvements Plan.
SERVICE UNIT:	A standardized measure of consumption, use, generation or discharge attributable to an individual unit of Development calculated in accordance with generally accepted engineering or planning standards for a particular category of Capital Improvements. As specifically used in this Ordinance, service units include all dwelling units as defined herein and includes, on the square foot basis, nonresidential Development.
SYSTEM IMPROVEMENTS:	In contrast to Project Improvements, Capital Improvements to Public Facilities which are designed to provide service to a Service Area.
SYSTEM IMPROVEMENT COSTS:	Costs incurred for construction or reconstruction of System Improvements, including design, acquisition, engineering and other costs, and also including, without limitation, the type of costs described in Idaho Code § 50-1702(h), as it may be amended, to provide additional Public Facilities needed to service new growth and Development. For clarification, System Improvement Costs do not include: <ol style="list-style-type: none"> 1. Construction, acquisition or expansion of Public Facilities other than Capital Improvements identified in the Capital Improvements Plan; 2. Improvements, repair, operation or maintenance of existing or new capital; 3. Upgrading, updating, expanding or replacing existing Capital Improvements to serve existing Development in order to meet stricter safety, efficiency, environmental or regulatory standards; 4. Upgrading, updating, expanding or replacing existing Capital Improvements to provide better service to existing Development; 5. Administrative and operating costs of the City unless such costs are attributable to Development of the Capital Improvements Plan, as provided in Idaho Code § 67-8208, as it may be amended; and 6. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the City to finance Capital Improvements identified in the Capital Improvements Plan. (Ord. 1765, 9-26-2022)

9-4-3: ESTABLISHMENT OF SERVICE AREAS; IMPOSITION OF IMPACT FEE; FEE SCHEDULE; EXEMPTIONS:

A. Establishment of Service Areas. There is hereby established a Service Area which Service Area includes all land in the City of Mountain Home.

B. Imposition of Impact Fees. Impact Fees for the City are hereby imposed on all new Development located within the City of Mountain Home.

C. Fee Schedule. Impact Fees shall be calculated in accordance with the fee schedule set forth below, providing for standard fees based on the total number of Dwelling Units or square feet of nonresidential space in the Development, unless (a) the Fee Payer requests an individual assessment pursuant to section 9-4-6 of this chapter; or (b) the City finds the Development will have an Extraordinary Impact pursuant to section 9-4-9 of this chapter. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the City's Capital Improvements Plan as adopted by the City pursuant to Idaho Code § 67-8208, as it may be amended.

Impact Fee Schedule:

Impact Fee Schedule:

Police	
Residential (per Dwelling Unit)	\$663.00
Non-Residential (per square foot)	\$0.37
Fire	
Residential (per Dwelling Unit)	\$1,338.00
Non-Residential (per square foot)	\$0.74

Parks

Single-Family Residential (per Dwelling Unit)	\$1,146.00
Multifamily Residential (per Dwelling Unit)	\$830.00
Non-Residential (per square foot)	-

Streets

Single-Family Residential (per Dwelling Unit)	\$898.00
Multifamily Residential (per Dwelling Unit)	\$450.00
Non-Residential (per square foot)	\$1.39

D. Procedures:

1. Building Permit. Upon submittal of complete building permit plans or manufactured home installation permit for the Development to the City, the City shall calculate the Impact Fee for the Development within thirty (30) days of submittal unless:

- a. The Fee Payer had previously requested and been granted an individual assessment pursuant to this chapter; or
- b. The City has previously determined the Development may have an Extraordinary Impact pursuant to this chapter.

E. Exemptions. The provisions of this chapter shall not apply to the following:

1. Rebuilding the same amount of floor space of a structure which is destroyed by fire or other catastrophe, provided the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
2. Remodeling or repairing a structure which does not increase the number of Service Units;
3. Replacing a residential unit, including a manufactured/mobile home, with another residential unit on the same lot; provided that, the number of Service Units does not increase;
4. Placing a temporary construction trailer or office on a lot;
5. Constructing an addition on a residential structure which does not increase the number of Service Units;
6. Adding uses that are typically accessory to residential uses, such as tennis court or a clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of System Improvements; or
7. The installation of a modular building, manufactured/mobile home or recreational vehicle if the Fee Payer can demonstrate by documentation such as utility bills and tax records that either: (a) a modular building, manufactured/mobile home or recreational vehicle was legally in place on the lot or space prior to the effective date of this chapter; or (b) an Impact Fee has been paid previously for the modular building, manufactured/mobile home or recreational vehicle on that same lot or space.

F. Exemption Claim Process. A Fee Payer shall claim an exempt development activity upon application of a building permit or manufactured/mobile home installation permit, or if no building permit or manufactured/mobile home installation permit required, prior to the time construction commences. Any exemption not so claimed shall be deemed waived by the Fee Payer. Claims for exemption shall be determined by the City within fifteen (15) days of receipt of the claim for exemption. (Ord. 1765, 9-26-2022; amd. Ord. 1787, 9-26-2023)

9-4-4: COLLECTION OF IMPACT FEES; ENFORCEMENT:

A. Payment of Fees. The Impact Fee shall be paid to the City at the following times:

1. If a Building Permit or manufactured/mobile home installation permit is required, then before or at the time the permit is issued;
2. If no Building Permit or manufactured/mobile home installation permit is required, then at the time that construction commences; or
3. At such other time as the Fee Payer or Developer and the City have agreed upon in writing.

B. Enforcement. When any Impact Fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a Fee Payer and the City, and such Impact Fee has not been paid in a timely manner, the City may exercise any or all of the following powers as applicable to its authority, in any combination, to enforce the collection of the Impact Fee:

1. Withhold Building Permits, manufactured home installation permits, or other City Development Approval related to the Development for which the Impact Fee is due until all Impact Fees due have been paid, and issue stop work orders, and revoke or suspend a Building Permit;
2. Withhold utility services from the Development for which the Impact Fee is due until all Impact Fees due have been paid;
3. Add interest to the Impact Fee not paid in full at the legal rate provided for in Idaho Code § 28-22-104, as it may be

amended, plus five percent (5%) beginning on the date at which the payment of the Impact Fee was due until paid in full;

4. Impose a penalty of five percent (5%) of the total Impact Fee (not merely the portion dishonored, late or not paid in full) per month beginning on the date at which the payment of the Impact Fee was due until paid in full; and

5. Impose a lien pursuant to the authority of Idaho Code § 67-8213(4) for failure to timely pay an Impact Fee following the procedures contained in Idaho Code Title 45, Chapter 5. (Ord. 1765, 9-26-2022)

9-4-5: CERTIFICATION:

A. A Fee Payer may request a written certification of the impact fee schedule or individual assessment which shall establish the impact fee for that Development. Such certification shall establish the Impact Fee so long as there is no material change to the particular Development as identified in the individual assessment application, or the impact fee schedule. A certification may be applied for in the following manner:

1. Requests for certification shall be in writing and made to the City. Within thirty (30) days after receiving such request, the City shall issue a written certification of the amount of the Impact Fee due for the proposed Development. The certification shall include an explanation of the calculation of the Impact Fee including an explanation of factors considered under Idaho Code § 67-8207 and shall also specify the System Improvement(s) for which the Impact Fee is intended to be used. The City shall provide the certification to the Fee Payer. (Ord. 1765, 9-26-2022)

9-4-6: INDIVIDUAL ASSESSMENT:

A. In lieu of calculating the amount of the Impact Fee using the impact fee schedules in section 9-4-3 of this chapter, an individual assessment of Impact Fees is permitted when the Fee Payer demonstrates by clear and convincing evidence that the established Impact Fee is inappropriate.

1. Individual Assessment Process. A Fee Payer may file a written request for an individual assessment of the Development by the City with the City prior to the receipt of a building permit or other necessary approvals or entitlements from the City. A request for an individual assessment process shall involve consideration of studies, data, and any other relevant information submitted by the Fee Payer to adjust the amount of the Impact Fee. If a Fee Payer files a request for the use of an individual assessment, the Fee Payer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the Fee Payer's expense. The Fee Payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of System Improvements, based on the City's adopted Level of Service, than the development impact fees that would otherwise be due pursuant to the fee schedule.

a. Each individual assessment request and supporting documentation submitted by the Fee Payer shall be based on the same level of service standards and unit costs for System Improvements used in the City's Capital Improvements Plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.

b. Each individual assessment request delivered to the City may then be accepted, rejected, or accepted with modifications by the City as the basis for calculating the Impact Fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand for System Improvements element(s) created by the proposed Development, or the costs of those facilities, than the applicable fee shown in the fee schedule.

c. The City shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the Fee Payer, so as not to unreasonably delay the Developer's (Fee Payer's) subsequent applications to the City for Building Permits.

d. The decision by the City on an application for an individual assessment shall include an explanation of the calculation of the Impact Fee, shall specify the System Improvement(s) for which the Impact Fee is intended to be used, and shall include an explanation of those factors identified in Idaho Code § 67-8207.

e. If an individual assessment is accepted or accepted with modifications by the City then the Impact Fee due under this chapter for such Development shall be calculated according to such individual assessment. (Ord. 1765, 9-26-2022)

9-4-7: DEVELOPER CREDITS AND REIMBURSEMENT:

A. When a Developer or their predecessor in title or interest has constructed System Improvements of the same category as a Capital Improvements Element, or contributed or dedicated land or money towards the completion of System Improvements of the same category as the Capital Improvements Element, and the City has accepted such construction, contribution or dedication, the City shall issue a credit against the Impact Fees otherwise due for the same Capital Improvements Element in connection with the proposed Development, as set forth in this section, credit shall be issued regardless of whether the contribution or dedication to System Improvements was required by the City as a condition of Development Approval or was offered by the Developer and accepted by the City in writing, and regardless of whether the contribution or dedication was contributed by the Developer or by a local improvement District controlled by the Developer.

B. Credits against an Impact Fee shall not be given for: (a) Project Improvements; or (b) any construction, contribution or dedication not agreed to in writing by the City prior to commencement of the construction, contribution, or dedication. Credits

issued for one Capital Improvements Element may not be used to reduce Impact Fees due for a different capital improvement. No credits shall be issued for System Improvements contributed or dedicated prior to the effective date of this chapter.

C. Valuation of Credit at Present Value:

1. Land. Credit for qualifying land dedications shall, at the Fee Payer's option, be valued at the present value of: (a) one hundred percent (100%) of the most recent assessed value for such land as shown in the records of the City assessor; or (b) that fair market value established by a private appraiser acceptable to the City in an appraisal paid for by the Fee Payer.

2. Improvements. Credit for qualifying acquisition or construction of System Improvements shall be valued by the City at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the Fee Payer to the City. The City shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the City as a more accurate measure of the value of the offered System Improvements to the City.

D. When Credits Become Effective:

1. Land. Approved credits for land dedications shall become effective when the land has been conveyed to the City in a form acceptable to the City, at no cost to the City, and has been accepted by the City. Upon request of the Fee Payer, the City shall issue a letter stating the amount of credit available.

2. Improvements. Approved credits for acquisition or construction of System Improvements shall generally become effective when (a) all required construction has been completed and has been accepted by the City, (b) a suitable maintenance and warranty bond has been received and approved by the City, and (c) all design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable requirements of the City and the state of Idaho. Upon request of the Fee Payer, the City shall issue a letter stating the amount of credit available.

E. Credit Request Process:

1. Request. In order to obtain a credit against an Impact Fee otherwise due, a Fee Payer shall submit to the City a written offer of request to dedicate to the City specific parcels of qualifying land or a written offer to contribute or construct specific System Improvements to the Capital Facilities in accordance with all applicable State or City design and construction standards, and shall specifically request a credit against the type of Impact Fee for which the land dedication or System Improvements is offered.

2. Review. After receipt of the written offer of request for credit, the City shall review the request and determine whether the land or System Improvements offered for credit will reduce the costs of providing Capital Facilities by an amount at least equal to the value of the credit. If the City determines that the offered credit satisfies that criteria and will be acceptable to the City Board of Commissioners, then the credit shall be issued. The City shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.

3. Credits Exceeding Fee Amounts Due. If the credit due to a Fee Payer pursuant to subsection 9-4-10 exceeds the Impact Fee that would otherwise be due from the Fee Payer pursuant to the chapter (whether calculated through the Impact Fee schedule in section 9-4-3(C) of this chapter or through an individual assessment), the Fee Payer may choose to receive such credit in the form of either: (a) a credit against future Impact Fee due for the same System Improvements; or (b) a reimbursement from Impact Fees paid by future Development that impacts the System Improvements contributed or dedicated by the Fee Payer. Unless otherwise stated in an agreement with the Fee Payer, the City shall be under no obligation to use any of the City funds - other than Impact Fees paid by other Development for the same System Improvements - to reimburse the Fee Payer for any credit in excess Impact Fees that are due.

4. Written Agreement Required. If credit or reimbursement is due to the Fee Payer pursuant to this section, the City shall enter into a written agreement with the Fee Payer, negotiated in good faith, prior to the contribution, dedication, or funding of the System Improvements giving rise to the credit. The agreement shall provide for the amount of credit or the amount, time and form of reimbursement, and shall have a term not exceeding ten (10) years.

5. The City's determination on the written offer of request for credit shall be provided to the Fee Payer. (Ord. 1765, 9-26-2022)

9-4-8: METHODOLOGY FOR THE CALCULATION OF IMPACT FEES:

A. General Provisions.

1. Accounting Principles. The calculation of the Impact Fee shall be in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or Developers within the service area other than the Fee Payer.

2. Levels Of Service. The Impact Fee shall be calculated on the basis of levels of service for Public Facilities in the adopted Capital Improvement Plan that are applicable to existing Development as well as new growth and Development. The construction, improvement, expansion or enlargement of new or existing Public Facilities for which the Impact Fee is

imposed must be attributable to the capacity demands generated by the new Development.

B. Methodology; Proportionate Methodology. The Impact Fee shall not exceed a proportionate share of the cost of the System Improvements determined in accordance with Idaho Code § 67-8207, as it may be amended. Impact Fees shall be based on actual System Improvements Costs or reasonable estimates of such costs. The amount of the Impact Fee shall be calculated using the methodology contained in the adopted Capital Improvements Plan.

C. Proportionate Share Determination.

1. The Impact Fee shall be based on a reasonable and fair formula or method under which the Impact Fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the City in the provision of System Improvements to serve the new Development. The proportionate share is the costs attributable to the new Development after the City considers the following:

- a. Any appropriate credit, offset or contribution of money, dedication of land or construction of System Improvements;
- b. Payments reasonably anticipated to be made by or as a result of a new Development in the form of user fees and debt service payments;
- c. That portion of general tax or other revenues allocated by the City to System Improvements; and
- d. All other available sources of funding such System Improvements.

2. In determining the proportionate share of the cost of System Improvements to be paid by the Developer, the following factors shall be considered by the City and accounted for in the calculation of the Impact Fee:

- a. The costs of existing System Improvements within the Service area;
- b. The means by which existing System Improvements have been financed;
- c. The extent to which the new Development will contribute to System Improvements Costs through taxation, assessments, or developer or landowner contributions, or has previously contributed to System Improvements Costs through Developer or landowner contributions;
- d. The extent to which the new development is required to contribute to the cost of existing System Improvements in the future;
- e. The extent to which the new Development should be credited for providing System Improvements, without charge to other properties within the Service Area;
- f. Extraordinary costs, if any, incurred in serving the new Development;
- g. The time and price differential inherent in a fair comparison of fees paid at different times; and
- h. The availability of other sources of funding System Improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers and special taxation. (Ord. 1765, 9-26-2022)

9-4-9: EXTRAORDINARY IMPACT:

A. The City may make an initial determination that Development may impose an Extraordinary Impact due to a review of a development application transmitted to the City pursuant to the City's zoning authority under the Local Land Use Planning Act, chapter 65, title 67, Idaho Code.

B. Process:

1. Within thirty (30) days after City's receipt of the development application, the City will notify the Fee Payer of the City's initial determination that the Development may impose an Extraordinary Impact. Such notice shall include that a supplemental study, at the Fee Payer's expense will be required.

2. Within thirty (30) days following the designation of a Development with Extraordinary Impact, the City shall meet with the Fee Payer to discuss whether the Fee Payer wants to: (a) pay for the supplemental study necessary to determine the System Improvements Costs related to the proposed Development; (b) modify the proposal to avoid generating Extraordinary Impact; or (c) withdraw the application for certification, or Development approval.

3. If the Fee Payer agrees to pay for the supplemental study required to document the proposed Development's proportionate share of System Improvements Costs, then the City and the Fee Payer shall jointly select an individual or organization acceptable to both to perform such study. The Fee Payer shall enter into a written agreement with such individual or organization to pay the costs of such study. Such agreement shall require the supplemental study to be completed within thirty (30) days of such written agreement, unless the Fee Payer agrees to a longer time.

4. Once the study has been completed, the Fee Payer may choose to: (a) pay the proportionate share of System Improvements Costs documented by the supplemental study; or (b) modify the proposed Development to reduce such costs; or (c) withdraw the application.

5. If the Fee Payer agrees to pay the System Improvements Costs documented in the supplemental study, that agreement shall be reduced to writing between the City and the Fee Payer prior to review and consideration of any

application for any Development approval or Building Permit related to the proposed Development.

6. Notwithstanding any agreement by the Fee Payer to pay the proportionate share of System Improvements Costs documented by the supplemental study, nothing in this ordinance shall obligate the City to approve Development that results in an Extraordinary Impact to the City. (Ord. 1765, 9-26-2022)

9-4-10: FEE PAYER REFUNDS:

A. Duty to Refund:

1. An Impact Fee shall be refunded to a Fee Payer, or successor in interest, or a property owner in the following circumstances:

- a. Service is available but never provided;
- b. A Building Permit, or permit for installation of a manufactured home, is denied or abandoned;
- c. The Fee Payer pays an Impact Fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the proportionate share to which the City was entitled to receive;
- d. The City has collected an Impact Fee and the City has failed to Appropriately or expend the collected fees pursuant to section 9-4-10(2) below; or
- e. Failure of the City to commence construction or encumber the funds in the Capital Projects Fund.

2. Any Impact Fee paid shall be refunded if the City has failed to commence construction of System Improvements in accordance with this chapter, or to appropriate funds for such construction, within eight (8) years after the date on which such fee was collected by the City. Any refund due shall be paid to the owner of record of the parcel for which the City's Impact Fee was paid. The City may hold Impact Fees for longer than eight (8) years but in no event longer than eleven (11) years from the date collected if the City identifies in writing: (a) a reasonable cause why the fees should be held longer than eight (8) years; and (b) an anticipated date by which the fees will be expended. If the City complies with the previous sentence, then any Impact Fees so identified shall be refunded to the Fee Payer if the City has failed to commence construction of System Improvements in accordance with the written notice, or to Appropriately Funds for such construction on or before the date identified in such writing.

3. After an Impact Fee has been paid pursuant to this chapter and after a certificate of occupancy has been issued by the City, no refund of any part of such fee shall be made if the project for which the fee was paid is later demolished, destroyed, or is altered, reconstructed, or reconfigured so as to reduce the size of the project or the number of units in the project.

4. Each refund shall include a refund of interest at one-half the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was originally paid.

B. Process: The City shall make a determination of whether a refund is due within thirty (30) days after receipt of a written request for a refund from the Fee Payer, successor in interest, or an owner of record of the property for which the fee was paid. When the right to a refund exists, the City shall send the refund within ninety (90) days after the City determines that a refund is due. (Ord. 1765, 9-26-2022)

9-4-11: ESTABLISHMENT OF CAPITAL PROJECTS FUND; FUND ACCOUNTS:

A. Capital Projects Funds Established. The Capital Projects Fund will be maintained by the City for the purpose of ensuring that all Impact Fees collected, pursuant to this chapter, are used to address impacts reasonably attributable to new Development for which the Impact Fees are paid. The Capital Projects Fund shall have its own interest-bearing Account. The interest earned on the account pursuant to Idaho Code § 67-8210(1) shall not be governed by Idaho Code § 57-127, as it may be amended, but shall be considered funds of the Capital Projects Fund and shall be subject to the same restrictions on uses of funds as the Impact Fees on which the interest is generated.

B. Deposit of Impact Fees. All monies paid by a Fee Payer, pursuant to this chapter, shall be identified as Impact Fees and upon receipt by the City shall be promptly deposited in the Capital Projects Fund Account.

1. Monies in the Capital Projects Fund Account shall be spent in the order collected, on a first- in/first-out basis.
2. The City shall maintain and keep accurate financial records for the Account which records shall:
 - a. Show the source and disbursement of all revenues;
 - b. Account for all monies received;
 - c. Ensure that the disbursement of funds from the Account shall be used solely and exclusively for the provisions of projects specified in the Capital Improvements Plan; and
 - d. Provide an annual accounting for the Impact Fee Capital Projects Fund Account showing the source and amount of all funds collected and the projects that were funded, which annual accounting shall be provided to the City as part of the annual audit process of this chapter. (Ord. 1765, 9-26-2022)

9-4-12: EXPENDITURE OF IMPACT FEES:

A. Expenditures. Expenditures of Impact Fees collected and deposited in the Capital Projects Fund shall be made only for System Improvements within the Service Area for which the Impact Fee was collected in accordance with the Capital Improvements Plan.

B. Capital Improvements Plan Reimbursement; Surcharge. A portion of each Impact Fee collected may be designated as a surcharge for reimbursement for the cost of preparing the Capital Improvements Plan in accordance with Idaho Code § 67-8208. The surcharge shall not exceed the Development's proportionate share of the cost of preparing the Capital Improvements Plan. (Ord. 1765, 9-26-2022)

9-4-13: APPEALS, PROTEST AND MEDIATION:

A. Appeals. Any Fee Payer that is or may be obligated to pay an Impact Fee, individual assessment or an Extraordinary Impact, or that claims a right to receive a refund, reimbursement, exemption or credit under this chapter, and who is dissatisfied with a decision made either by the City in applying this chapter, may appeal such decision. The Fee Payer shall have the burden on appeal of proving by clear and convincing evidence that the decision was in error.

B. Appeal Process.

1. Appeals of denials of an exemption from Impact Fees under section 9-4-13 of this chapter.

a. A Fee Payer shall file a written notice of the appeal with the City Development Services Department within thirty (30) days after the date of a denial of an exemption. Such notice of appeal shall include a statement describing why the Fee Payer believes that the appealed decision was in error, together with copies of any documents that the Fee Payer believes support the claim.

b. The City Development Services Department shall schedule a hearing in front of the City Council within thirty (30) days of receiving the appeal. The Fee Payer or its representative shall have a right to be present and to present evidence in support of the appeal. The City personnel who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision.

c. The City Council shall consider the decision denying the exemption and also consider any additional evidence that may be offered by the Fee Payer and City staff. The City Council may affirm, reverse, or modify in whole or in part the decision appealed from and issue a written decision within thirty (30) days.

d. A final decision of the City Council may be judicially reviewed pursuant to Idaho Code § 31-1506.

2. Appeals of impact fee schedule assessments, refunds, reimbursements, credits, individual assessments, or extraordinary impacts under this chapter.

a. The Fee Payer shall file a written notice of the appeal with the City within thirty (30) days after the date of the City's decision, or the date on which the Fee Payer submitted a payment of the Impact Fee under protest, whichever is later. Such written application shall include a statement describing why the Fee Payer believes that the appealed decision was in error, together with copies of any documents that the Fee Payer believes support the claim.

b. The City Council shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The Fee Payer or its representative shall have a right to be present and to present evidence in support of the appeal. The City personnel who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the City Council in considering the appeal shall be whether: (a) the decision or interpretation made by the City or (b) the alternative decision or interpretation offered by the Fee Payer, more accurately reflects the intent of this chapter that new development in the Service Area pay its proportionate share of the costs of system improvements to public facilities necessary to serve new development and whether the chapter has been correctly applied. The City Council shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

C. Payment Under Protest. A Fee Payer may pay an Impact Fee under protest in order not to delay in the issuance of a Building Permit by the City. A Fee Payer making a payment under protest shall not be estopped from exercising the right to appeal provided herein, nor shall such Fee Payer be estopped from receiving a refund of any amount deemed to have been illegally collected.

D. Mediation.

1. Any Fee Payer that has a disagreement with a decision made by the City regarding an Impact Fee determination that is or may be due for a proposed Development pursuant to this chapter, may enter into a voluntary agreement with the City as the case may be, to subject the disagreement to mediation by a qualified independent party acceptable to both parties to the mediation.

2. Mediation may take place at any time following the filing of a timely appeal, or as an alternative to such appeal, provided that the request for mediation is filed no later than the last date on which a timely appeal could be filed pursuant to this section.

3. Participation in mediation does not preclude the Fee Payer from pursuing other remedies provided for in this section.

4. If mediation is requested, any related mediation costs shall be shared equally by the parties to the mediation, and a written agreement regarding the payment of such costs shall be executed prior to the commencement of mediation.

5. In the event that mediation does not resolve the issues, the Fee Payer retains all rights of appeal as set forth in this section. (Ord. 1765, 9-26-2022)

9-4-14: PERIODIC REVIEWS; ANNUAL BUDGET:

A. Review and Modification of Capital Improvements Plan. Unless the City Council deems some other period is appropriate, the City shall, at least once every five (5) years, commencing from the date of the original adoption of the Capital Improvements Plan, review the Development potential and update the Capital Improvements Plan in accordance with the procedures set forth in Idaho Code § 67-8206, as it may be amended. Each update shall be prepared by the City in consultation with the Advisory Committee.

B. Annual budget. The City shall annually adopt a capital budget. (Ord. 1765, 9-26-2022)

9-4-15: AUDIT:

As part of its annual audit process, the City shall prepare an annual report: (a) describing the amount of all Impact Fees collected, appropriated or spent during the preceding year; and (b) describing the percentage of taxes and revenues from sources other than the Impact Fees collected, appropriated or spent for System Improvements during the preceding year. (Ord. 1765, 9-26-2022)

9-4-16: ADVISORY COMMITTEE:

A. Establishment and Purpose. Pursuant to Idaho Code § 67-8205, there is hereby established Development Impact Fee Advisory Committee (Advisory Committee), whose purpose is to carry out the duties as set forth in Idaho Code § 67-8205(3), as it may be amended.

B. Membership. The Advisory Committee shall be composed of at least five (5) members, all of whom must reside within the City. Two (2) or more members shall be active in the business of development, building or real estate. Two (2) or more members shall not be in the business of development, building or real estate. Employees may not be appointed as members of the committee.

C. Meetings. Meetings may be called by the Advisory Committee by giving reasonable notice of the time and place of the meeting in accordance with the Open Meetings Law, Idaho Code §§ 74-201 et seq., as may be amended. The Advisory Committee shall adopt reasonable rules as are necessary to carry out the duties and responsibilities of the committee subject to the approval of the City, and elect such officers as deemed necessary. (Ord. 1765, 9-26-2022)

9-4-17: MISCELLANEOUS PROVISIONS:

A. Nothing in this chapter shall prevent the City from requiring a Developer to construct reasonable Project Improvements, as are required by the fire codes and other rules that are adopted by the state fire marshal, in conjunction with a Development.

B. Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or developers, the Idaho Transportation Department and governmental entities in regard to the construction or installation of System Improvements or providing for credits or reimbursements for System Improvements Costs incurred by a Developer including inter-project transfers of credits or providing for reimbursement for Project Improvements which are used or shared by more than one (1) Development project.

C. Nothing in this chapter shall obligate the City to approve Development which results in an Extraordinary Impact.

D. Nothing in this chapter shall obligate the City to approve any Development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in this chapter.

E. Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the City in regulating the orderly development of real property within its boundaries

F. Nothing in this chapter shall work to limit the use by the City of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho Code for local improvement District or general obligation bond issues.

G. The City shall develop a plan for alternative sources of revenue, which shall include but not necessarily be limited to plans generated during the annual budget process, lobbying efforts, tax increment financing, and implementation of user fees, administrative and regulatory fees and other forms of revenue.

H. Notwithstanding any other provision of this chapter, that portion of a Project for which a complete application for a Building Permit has been received by the City, prior to the effective date of this chapter, shall not be subject to the Impact Fee imposed by this chapter. If the resulting Building Permit is later revised or replaced after the effective date of the ordinance codified in this chapter, and the new Building Permit(s) reflects a development density, intensity, development size or number of Service Units more than ten percent (10%) higher than that reflected in the original Building Permit, then

the Impact Fee may be charged on the difference in density, intensity, development size or number of Service Units between the original and the revised or replacement Building Permit.

I. Any monies, including any accrued interest not assigned to specific System Improvements within such Capital Improvements Plan and not expended or refunded pursuant to this chapter shall be retained in the same account until the next fiscal year.

J. If the City discovers an error in the Capital Improvements Plan that results in assessment or payment of more than a proportionate share of System Improvement Costs on any proposed Development, the City shall: (a) adjust the Impact Fee to collect no more than a proportionate share; or (b) discontinue the collection of any Impact Fees until the error is corrected by ordinance.

K. If Impact Fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a Fee Payer shall be refunded by the City within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the Fee Payer shall be paid to the City within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid. (Ord. 1765, 9-26-2022)

9-4-18: RULES OF CONSTRUCTION:

All provisions, terms, phrases and expressions contained in this chapter shall be liberally construed in order that the true intent and meaning of the Act and the Mountain Home City Council may be fully carried out. (Ord. 1765, 9-26-2022)



April 13, 2026

Dear Mayor Sykes and City Council:

The purpose of this letter is to provide the Mountain Home Arts Council's Spring Update and Annual Financial & Fundraising report.

Board of Directors:

Mildred McNeal
President

Betty Ashcraft
Vice-President

Dara Corvus
Recording Secretary

Frank Monasterio
Treasurer

Directors:

Gail Corlett-Trueba

Beth DeVore

Rachel Curran

Charlotte Moody-Emerson

Kaisa Crossley

Kenda Schroeder

Chris DeVore
Executive Director

• • • • •
P.O. Box 974
Mountain Home, ID
83647

• • • • •
Tel: (208) 587-3706
www.mharts.org

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Spring Update:

On February 7, MHAC hosted a Local Artist Showcase with 34 performers from youth to senior for an audience of 120 at the Mountain Home Church of the Nazarene.

We also hosted two nationally touring acts at The Rock Event Center: Americana performer Abby Posner, an award-winning songwriter who also facilitated a workshop for local musicians, and Medusa Quartet, a chamber-folk group who played songs from around the world and talked about the history of their unique stringed instruments with a total of 133 in attendance.

MHAC also partnered with Generations Education Arts to host the Idaho State Fiddle & Picking Contest on April 11 at Calvary Chapel. There were over 30 contestants, the winners qualifying to compete at the national contest in Weiser. Approximately 150 attended.

Upcoming in April is Shakespearience performing *The Tempest* for Mountain Home High School students on the 15th and our Spring Coffee House featuring Idaho author Benjamin Schwarting on April 24 at the library.

We continue to host monthly programs including live local music at Blue Pit Brewery on the first Thursday of each month (average attendance of 35), Open Mic Night at the Mountain Home Public Library (average attendance of 30), and Mountain Home Writing Group meetings (average attendance of six). MHAC also holds monthly meetings of the Board, Visual Arts Network, and Literary Committee. Community Canvas has also continued planning for this year's project, which is our 10th!

Annual Financial & Fundraising Report + Request:

With our fiscal year running from July to June, we've just entered our fourth quarter and MHAC is on target to meet budget. City funds are used specifically for Artistic-Pro Services, which is a line-item that covers artist fees and travel related to community performances and enrichment programs at schools, nursing homes, and other community spaces. The year-to-date expenses under Artistic-Pro Services have been \$12,700, versus \$25,466 in the prior year. As for matching funds, MHAC has brought in over \$53K this year, including over \$20K in grants. We've enclosed the year-to-date versus prior-year actuals for your review, and while we're running at a \$6K deficit, we expect fundraising efforts for the Summer Concert Series and Community Canvas of MoHo to more than make up the difference. Additionally, in-kind

patron support is calculated on an annual basis and will add about \$15K-\$20K to the budget.

These results have informed our optimistic outlook, particularly a strong performance in a year when we lost some federal funding. We've attached our preliminary schedule and budgets for the coming season, a full slate of performing, visual, and literary arts & humanities programming with a budget of \$82,870. As the Mountain Home Arts Council serves more than 6,000 annually, including over 1,000 youth, we are requesting the City of Mountain Home's continued annual support of \$7,000. We are so grateful for the City's ongoing investment in the health and well-being of our community.

Please just let me know if I can provide any additional information or answer any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris DeVore". The signature is fluid and cursive, with a long horizontal stroke at the end.

Chris DeVore
Executive Director

Enclosed:
YTD P&L V. Prior-Year Actuals
Season of Events Sneak Peek
Proposed Budget with Performing Arts Detail

Statement of Activity

Mountain Home Arts Council, Inc.

July, 2025-June, 2026

TOTAL			
	JUL 1 2025 - JUN 30 2026	JUL 1 2024 - JUN 30 2025 (PP)	\$ CHANGE (PP)
Revenue			
Donations - Fundraisers	\$2,099.52		\$2,099.52
Other Donations	50.00	445.00	-395.00
Total for Donations - Fundraisers	\$2,149.52	\$445.00	\$1,704.52
Endowment Fund Donation	230.00	110.00	120.00
Endowment Fund Income	1,011.90	1,678.40	-666.50
Event sponsorships	\$552.00	\$3,000.00	-
			\$2,448.00
Summer Concert Series	1,295.00	6,861.14	-5,566.14
Total for Event sponsorships	\$1,847.00	\$9,861.14	-
			\$8,014.14
Fundraisers			
Raffle Tickets	587.00		587.00
Hamaishi Art Show			
Buy it now		1,850.00	-1,850.00
Donation		300.00	-300.00
Raffle Tickets		325.00	-325.00
Total for Hamaishi Art Show		\$2,475.00	-
			\$2,475.00
IdahoGives		317.00	-317.00
Total for Fundraisers	\$587.00	\$2,792.00	-
			\$2,205.00
Grants			
City-Gov	7,000.00	7,000.00	0.00
Foundation	8,000.00	5,000.00	3,000.00
Project Support/State Gov. Corporation	5,493.00	9,416.00	-3,923.00
		1,000.00	-1,000.00
Total for Grants	\$20,493.00	\$22,416.00	-
			\$1,923.00
Lit. Committee			
Shipping & Handling Fee	4.00		4.00
Whistle Pig Book Sales	845.00	708.00	137.00
Whistle Pig Royalties	266.41	80.00	186.41
Donation		15.00	-15.00
Writing Workshop Fee		75.00	-75.00
Total for Lit. Committee	\$1,115.41	\$878.00	\$237.41
Miscellaneous Income	25.00		25.00
Non-Profit & Library Discount	-6.00		-6.00
Patron Drive (+Door) Totals			
Patron Donations			
103 Pearl Patron	264.00	402.47	-138.47
104 Bronze Patron	1,026.00	1,546.00	-520.00
105 Silver Patron	910.00	546.00	364.00
106 Gold Patron	802.00	1,304.00	-502.00
107 Platinum Patron	502.00	1,386.00	-884.00
108 Diamond Patron	7,028.00	5,318.00	1,710.00

Statement of Activity

Mountain Home Arts Council, Inc.

July, 2025-June, 2026

TOTAL

JUL 1 2025 - JUN 30 2026	JUL 1 2024 - JUN 30 2025 (PP)	\$ CHANGE (PP)
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Total for Patron Donations	\$10,532.00	\$10,502.47	\$29.53
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Statement of Activity

Mountain Home Arts Council, Inc.

July, 2025-June, 2026

TOTAL			
	JUL 1 2025 - JUN 30 2026	JUL 1 2024 - JUN 30 2025 (PP)	\$ CHANGE (PP)
Performing Arts Committee			
100 Senior Season Tickets	2,288.00	1,472.00	816.00
101 Adult Season Tickets	2,580.00	2,640.00	-60.00
102 Student Season Tickets	210.00	140.00	70.00
Door Ticket Admissions	1,095.00	2,462.00	-1,367.00
Sales Collected for Performer		740.00	-740.00
Total for Performing Arts Committee	\$6,173.00	\$7,454.00	-\$1,281.00
Total for Patron Drive (+Door) Totals	\$16,705.00	\$17,956.47	-\$1,251.47
Visual Artists' Committee			
Art Show Dues	1,221.58	1,601.60	-380.02
Art Shows	1,260.77	4,229.38	-2,968.61
Community Canvas of MoHo	\$3,565.76	\$6,220.00	-\$2,654.24
Apparel Commission/Donation		1,378.76	-1,378.76
Total for Community Canvas of MoHo	\$3,565.76	\$7,598.76	-\$4,033.00
Donation	73.10		73.10
Out of the Box	\$955.00	\$2,064.75	-\$1,109.75
Sponsors	1,160.42		1,160.42
Total for Out of the Box	\$2,115.42	\$2,064.75	\$50.67
Sponsors	530.00		530.00
VAC Dues	144.00	336.19	-192.19
Total for Visual Artists' Committee	\$8,910.63	\$15,830.68	-\$6,920.05
Other-Income		0.44	-0.44
Patron Drive Donations -In Kind			
In-Kind Patrons		20,083.00	-20,083.00
Total for Patron Drive Donations -In Kind		\$20,083.00	-
Reimbursement		553.72	-553.72
Total for Revenue	\$53,068.46	\$92,604.85	-
Cost of Goods Sold			\$39,536.39
Gross Profit	\$53,068.46	\$92,604.85	-
Expenditures			\$39,536.39
Board of Directors			
Gifts/Flowers/Memorials	100.00		100.00
Hospitality	110.46	169.63	-59.17
Marketing	\$185.00	\$119.45	\$65.55
Dues	135.00	135.00	0.00
Total for Marketing	\$320.00	\$254.45	\$65.55

Statement of Activity

Mountain Home Arts Council, Inc.

July, 2025-June, 2026

TOTAL				
	JUL 1 2025 - JUN 30 2026	JUL 1 2024 - JUN 30 2025 (PP)	\$ CHANGE (PP)	
NW Conference				
Conf. fee	385.00	385.00	0.00	
Lodging	819.84	903.69	-83.85	
Meals	35.38	69.14	-33.76	
Travel	189.55	109.86	79.69	
Total for NW Conference	\$1,429.77	\$1,467.69	-\$37.92	
Patron appreciation	\$36.48	\$96.45	-\$59.97	
postage		68.00	-68.00	
Total for Patron appreciation	\$36.48	\$164.45	-\$127.97	
Postage	85.60	154.50	-68.90	
Board Development		186.00	-186.00	
Mtg. room rental		165.00	-165.00	
Total for Board of Directors	\$2,082.31	\$2,561.72	-\$479.41	
Dues				
Arts NW	200.00	200.00	0.00	
Idaho Gives	75.00	75.00	0.00	
Total for Dues	\$275.00	\$275.00	\$0.00	
Insurance				
Liability Insurance	813.00	598.00	215.00	
Workers' Comp.	152.00	154.00	-2.00	
Total for Insurance	\$965.00	\$752.00	\$213.00	
Literary Committee				
Postage	22.94	47.05	-24.11	
Printing	47.17	21.20	25.97	
Publicity	216.16	408.02	-191.86	
Whistle Pig Printing	542.97	570.22	-27.25	
Artistic Pro-Services		450.00	-450.00	
Coffee House		43.88	-43.88	
Event Fee		25.00	-25.00	
Hospitality		41.79	-41.79	
Supplies		39.21	-39.21	
Total for Literary Committee	\$829.24	\$1,646.37	-\$817.13	
Miscellaneous	25.02		25.02	
Operating Expenses				
Bank Service Charges	0.25	13.69	-13.44	
Internet/Telephone Expense	1,307.94	1,632.48	-324.54	
Office Software	1,157.86	1,184.28	-26.42	
Office supplies	49.95	41.07	8.88	
Paypal Service Charge	45.41	125.91	-80.50	
PO Box Rental	196.00	192.00	4.00	
Postage	313.60	379.08	-65.48	
Publicity	274.45	330.88	-56.43	

Statement of Activity

Mountain Home Arts Council, Inc.

July, 2025-June, 2026

TOTAL			
	JUL 1 2025 - JUN 30 2026	JUL 1 2024 - JUN 30 2025 (PP)	\$ CHANGE (PP)
Venmo Fee	1.82		1.82
Checks		37.00	-37.00
Payroll Expenses			
Treasurer Stipend		400.00	-400.00
Total for Payroll Expenses		\$400.00	-\$400.00
Total for Operating Expenses	\$3,347.28	\$4,336.39	-\$989.11
Patron Drive		\$686.28	-\$686.28
Printing	577.25	47.70	529.55
Total for Patron Drive	\$577.25	\$733.98	-\$156.73
Payroll Expenses			
Taxes	1,130.09	1,338.07	-207.98
Wages	14,578.40	17,394.08	-2,815.68
Total for Payroll Expenses	\$15,708.49	\$18,732.15	-\$3,023.66
Performing Arts Committee			
Artistic-Pro Services	12,700.00	25,446.00	-12,746.00
Hospitality	242.98	606.94	-363.96
Idaho State Fiddle & Picking Contest	500.00	1,000.00	-500.00
Lodging	192.00		192.00
Printing	116.08	213.33	-97.25
Publicity	1,023.90	1,987.34	-963.44
Season ticket printing	97.52	78.44	19.08
Staging	793.97	2,224.20	-1,430.23
Summer Concert Series	140.98	217.24	-76.26
Technical-Pro Services	1,700.00	1,650.00	50.00
Venue/janitorial services	650.00	1,135.00	-485.00
Artist Sales Reimbursement		740.00	-740.00
Total for Performing Arts Committee	\$18,157.43	\$35,298.49	- \$17,141.06
Taxes, Sales & Use			
Sales & Use Tax	447.20	394.56	52.64
Sales Tax		58.98	-58.98
Total for Taxes, Sales & Use	\$447.20	\$453.54	-\$6.34
Visual Artists' Comm.		\$100.00	-\$100.00
Artistic Pro Services	1,150.00	830.00	320.00
Community Canvas Expenses	\$12,138.65	\$8,839.18	\$3,299.47
Apparel	552.79	1,068.48	-515.69
Publicity/Printing	188.15	106.00	82.15
website	1,000.00		1,000.00
Total for Community Canvas Expenses	\$13,879.59	\$10,013.66	\$3,865.93
Publicity	835.28	335.72	499.56
Storage Unit Fee	324.00	331.97	-7.97
Supplies	196.27	100.00	96.27
bank fee		42.02	-42.02

Statement of Activity

Mountain Home Arts Council, Inc.

July, 2025-June, 2026

TOTAL			
	JUL 1 2025 - JUN 30 2026	JUL 1 2024 - JUN 30 2025 (PP)	\$ CHANGE (PP)
Commission		100.00	-100.00
Library Sales Redistribution		2,676.19	-2,676.19
Mtg. room rental		180.00	-180.00
Scholarship		4,000.00	-4,000.00
Total for Visual Artists' Comm.	\$16,385.14	\$18,709.56	-\$2,324.42
Fundraiser Expenses		210.02	-210.02
In-Kind Expenses		20,083.00	-20,083.00
Other		0.44	-0.44
Total for Expenditures	\$58,799.36	\$103,792.66	-
Net Operating Revenue	-\$5,730.90	-\$11,187.81	\$5,456.91
Other Revenue			
Interest Income	495.44	1,169.34	-673.90
Total for Other Revenue	\$495.44	\$1,169.34	-\$673.90
Other Expenditures			
Endowment Fund Loss in Value	771.01	592.39	178.62
Total for Other Expenditures	\$771.01	\$592.39	\$178.62
Net Other Revenue	-\$275.57	\$576.95	-\$852.52
Net Revenue	-\$6,006.47	-\$10,610.86	\$4,604.39

Mountain Home Arts Council 2026-2027 Season of Events:

- Theatre in the Park 6/21 ~ The Boise Bard Players present *The Tempest* at Carl Miller Park
- Community Canvas of MoHo 7/4 ~ The Visual Arts Guild presents a reveal of its eighth public art campaign project, an outdoor gallery, cleaning up downtown alleyways and revitalizing the area with original murals. Patron appreciation, community event with music and food vendors.
- Summer Concerts Outdoor concerts @ Carl Miller Park in July – August featuring Northwest bands- Parks & Rec partnership event.
- July 3 ~ Frim Fram 4
- July 10 ~ Eli Howard & The Greater Good
- July 17 ~ Buddy DeVore & Faded Cowboys
- July 24 ~ Corey James Grubb Band
- July 31 ~ ShaunB
- The Colorful Vine 8/22 ~ Fourth Annual Visual Art Show at Cold Springs Winery.
- *Tracy Morrison 9/25 ~ Singer-songwriter known for writing powerful laments and western story songs.
- Hope City 9/26 ~ Art and Mental Health Awareness event for all ages at Richard Aguirre Park.
- Fall Coffee House 10/10 ~ Local authors and visual artists present the Literary Arts Committee's seventeenth volume of *The Whistle Pig* literary journal. A collaboration with the Visual Arts Guild, with a special junior section, for high-school, junior-high, and middle-school students.
- *Gideon Freudmann 10/16 ~ Cellist & Composer, including a unique blend of classical, jazz, folk, rock, blues and funk.
- Living Voices 11/4 ~ Living history production. Community show and three school programs.
- America 250 Artist Showcase TBD ~ A musical variety show and celebration featuring local artists.
- Art at the Inn 11/14~ The Visual Arts Network features local juried artists for a show with live music and catered by local food vendors at the Hampton Inn & Suites.
- Open Mic, Author Readings Monthly open mic nights for performers and writers, as well as a series of readings.
- Mountain Home Songs First Thursdays feature local musicians at Blue Pit Brewing.
- Missoula Children's Theatre TBD ~ Missoula Children's Theatre production at MHHS, and outreach workshops at MHHS and McKenna Charter School
- Kid's Community Art Show TBD ~ K-12 Art Show put on by the Visual Arts Network.
- *Molly in the Mineshaft TBD ~ "Newgrass." Upbeat take on traditional favorites from around the world, mixed with roots-inspired original compositions.
- Shakespeareance March ~ Idaho Shakespeare outreach performance at MHHS.
- *Ultimi 3/12 ~ Three Tenors. Ultimi sings opera favorites, Broadway standards, and timeless classics accompanied by piano and cello.

ID State Fiddle Contest

4/10 ~ Partnership with Generations to bring the Idaho State Fiddle and Picking Contest to Mountain Home. Participants have the opportunity to qualify for the national contest.

Spring Coffee House
Library.

4/23 ~ Featuring Idaho Writer in Residence at the Mountain Home Public

Spring Art Show

5/7-8 ~ Artists from the Visual Arts Guild display and sell their arts for under \$100 at the Mountain Home Public Library.

Itemized budget EXPENSES:

Performing Arts Committee:

Artists' Fees	\$16,050.00	
Production:	\$4,000.00	
Operating Expense	\$11,260.16	
Educational Outreach**	\$6,400.00	
ArtsNW Booking Conf.	\$1,450.00	
total		<u>\$39,160.16</u>

Visual Arts Committee:

General	\$3,000.00	
Community Canvas	\$12,000.00	
total		<u>\$15,000.00</u>

Literary Committee:

General	\$900.00	
Writers Workshop	\$400.00	
total		<u>\$1,300.00</u>

Board of Directors

workshops	\$100.00	
meeting room/supplies	\$200.00	
total		<u>\$300.00</u>

Remaining Operating Expenses:

Office expense	\$600.00	
Computer Maintenance	\$100.00	
Phone/internet	\$800.00	
Patron Drive	\$600.00	
Courtesy	\$200.00	
Patron/Volunteer Apprec.	\$300.00	
Arts Northwest Membership	\$150.00	
Salary	\$8,692.49	
Social Security tax	\$667.67	
Treasurer	\$0.00	
total		<u>\$12,110.16</u>

In-Kind \$15,000.00

Total Budget Expenses: \$82,870.32

Itemized budget INCOME:

Revenue:

Summer Concert Sponsors	Total:	<u>\$7,000.00</u>
Performing Arts Season Tickets:		
Patron Drive		\$11,000.00
admissions		\$1,500.00
MCT Sponsorship/Registration		\$0.00
season tickets:		\$2,500.00
senior tickets:		\$2,000.00
student tickets:		\$250.00
	Totals:	<u>\$17,250.00</u>

Other Revenue:

Visual Arts Committee	\$15,000.00
City of M.H. Support	\$7,000.00
Literary Committee	\$1,300.00
Other Fundraisers + Investments	\$1,500.00
	Totals: <u>\$24,800.00</u>

Grant Income:

<u>Foundation Grants</u>	*requested	
*Creative West	\$2,500.00	
*Idaho Humanities Council	\$750.00	
*Laura Moore Cunningham	\$0.00	
*Whittenberger	\$2,500.00	
MHAFB OSC	\$750.00	
St. Luke's Foundation / ICF	\$2,000.00	
<u>Cooperation Grants</u>		
Jimmy Schipani, Premier Mortgage	\$2,000.00	
First Interstate Bank	\$2,500.00	
<u>State or Local</u>		
*Idaho Commission on the Arts	\$3,500.00	
	Total Grant Funding:	<u>\$16,500.00</u>

Cash Reserves \$2,320.32 **\$2,320.32**
In-Kind \$15,000.00

Total Budget Income: \$82,870.32

Numbers of tickets are generated from the previous year's sales

Mountain Home Arts Council 2026-2027 Performing Arts Budget

Itemized budget expenses:

Artists Fees:

Summer Concerts:

Frim Fram 4	\$1,200.00	Sound included
Eli Howard & The Greater Good	\$1,200.00	Sound included
Buddy DeVore & The Faded Cowboys	\$1,200.00	Sound included
Corey James Grubb Band	\$1,200.00	Sound included
ShaunB	\$1,200.00	Sound included

Performing Arts Events :

	<u>Community:</u>	<u>Outreach:</u>	Booked	<i>Portion of total fee going to the community performance an</i>
*Tracy Morrison	\$750.00	\$250.00	x	
Living Voices	\$500.00	\$1,000.00	x	
*Gideon Freudman	\$2,000.00	\$500.00	x	
Missoula Children's Theatre	\$0.00	\$3,200.00	TBD	
*Molly in the Mineshaft	\$2,500.00	\$500.00	TBD	
Shakespeareance	\$0.00	\$450.00	x	
Shakespeare in the Park	\$1,200.00	\$0.00	x	
*Ultimi Three Tenors	\$2,000.00	\$500.00	x	
America 250 Showcase	\$100.00	\$0.00	TBD	
Idaho State Fiddle Contest	\$1,000.00	\$0.00	TBD	
total:	\$16,050.00	\$6,400.00		

*travel costs are typically included in negotiated artists' f

Production:

hospitality	\$600.00
Publicity	\$1,500.00
Summer concert publicity	\$200.00
space/custodial	\$700.00
Performance Tech	\$1,000.00
Summer Concert Tech	\$0.00
total	<u>\$4,000.00</u>

Arts Northwest Booking Conference

travel	\$200.00
conference fee registration	\$400.00
room and board	\$850.00
total	<u>\$1,450.00</u>

Remaining Operating Expenses:

Office supplies/software	\$600.00
Phone/internet	\$800.00
Director's Salary	\$8,692.49 50% of ex dir salary
SS/Medicare	\$667.67 50% of medicare/ss expense
bookkeeping	\$0.00
Insurance Premiums	\$500.00
total	<u>\$11,260.16</u>

Total Budget Expenses: \$39,160.16



city of
Mountain Home
Fire Department

Date: April 14th, 2026

Subject: 2025-2026 Budget-Capital Outlay Expenditure (Account 01-423-99-00)

From: Mark D. Moore

Memo to City Council

I am requesting approval to expend \$ 125,000 allocated in the FY25-26 budget under Capital Outlay (Account 01-423-99-00) for the refurbishment of Engine # 10, a 2005 Pierce Pumper. Please refer to the attached documentation for a detailed description of the services to be provided by Huges Fire Equipment (HFE).

As outlined in the 2025-2026 budget proposal, HFE has served as the maintenance and service provider for this apparatus since its original acquisition in 2005. Their familiarity with the vehicle ensures continuity, and quality in completing the refurbishment.

As discussed during the budget presentation, the total project timeline is expected to span two (2) budget cycles. FY25-26 and FY 26-27. During the upcoming budget presentations, I will return to request approval for the remaining balance needed to complete the project.

Currently, I am pleased to report that current estimates indicate that the project is likely to be completed under the originally anticipated cost.

Thank you for your continued support and for all you do for our city and our community. Please feel free to contact me if you have any questions or require further information.

Respectfully submitted,

Mark D. Moore

Fire Chief

208.587.2117 – O

208.861.1461 – C

mmoore@mountain-home.us

Mountain Home Fire Mountain Home, ID

Proposal for refurb:

One (1) – 2005 Pierce Pumper
Job# 16520-03

Date: April 2, 2026

Quote is valid for 120 days

Prepared by: Rick Tracy



Meridian, Idaho SERVICE CENTER

3396 West Nelis Dr. * Meridian, ID 83646 * (800) 747-6510

Corporate: 910 Shelley St * Springfield, OR 97477 * (800) 747-6510

This proposal is to perform a refurbishment of fire apparatus Job# 16520-03 as per customers direction between Mountain Home Fire (hereafter referred to as Client) and Hughes Fire Equipment (hereafter referred to as Contractor) is made and entered on 04/02/2026.

Client desires that the Fire Apparatus Equipment Pierce Job: # 16520-03 be refurbished as per the attached estimate supplied by the Contractor.

Contractor is in the business of providing fire equipment maintenance services, repairs, and sales of such equipment.

1. Pierce Job#16520-03 listed shall be inspected and repaired as per the attached remount estimate. As per the agreement, freight charges are not invoiced until a final invoice has been generated by the parts vendors. Additional items found during repairs above and beyond the control of the contract or changes requested by the Client will result in a separate request with an estimate of such findings.

2. Contractor shall ensure that all services provided under the terms of this contract are performed by persons trained and certified.

3. Warranties are as follows,

- a. Hughes Fire (1) year/12,000-mile standard labor warranty.
- d. Standard part warranties per individual supplier.
- e. Estimated project completion is (8) eight months starting at the time when apparatus is on-site with the exception of parts supplier delays.

In consideration of services provided by Contractor, the Client agrees as follows:

1. To pay to Contractor the sum of \$ \$168,674.64 plus any accumulated freight charges, sales tax as per the attached estimate.
2. A 50% pre-payment deposit of \$ \$84,337.32 will be required within 30 days of signing the contract.
3. This contract shall expire on 12/24/2026, at which time the parties may extend it by agreement in writing with the exception of the final invoice pricing due to annual increases posted by our vendors.

Both parties whose signatures appear below hereby warrant that they are fully authorized and entitled to enter into this agreement and do so agree on the dates written below by affixing their signatures below.

Mountain Home Fire Representative

Title: _____

Date: _____

PO# _____

Hughes Fire Equipment Representative:

Title: _____

Date: _____

QUALIFICATIONS

HUGHES FIRE EQUIPMENT was incorporated in 1987. Since our inception we have been providing and servicing fire and emergency rescue apparatus with the philosophy of ***"PROUDLY SERVING YOU, WHILE YOU SERVE OUR COMMUNITY"***. We have achieved this by providing equipment and service meeting the highest level of quality, expertise and experience with the utmost of integrity and efficiency. Our skilled technicians take pride in their work, which is reflected, in the product and service we provide.

In 2020 Hughes Fire Equipment opened a dedicated facility in Meridian, ID to accommodate ambulance remounts and apparatus refurbishment projects. Within that facility we have a full team of technicians, parts, and support personnel.

In addition, we have (6) service facilities in Albany, Oregon, Portland, Oregon, Phoenix, Arizona, Kennewick, Washington, Mt Vernon, Washington, and Tacoma, Washington. Our service divisions are comprised of 35 technicians with various levels of EVT, ASE and industry specific certifications as well as CDL licensing. Our mobile service fleet is comprised of 19 fully equipped mobile service units with mobile technicians located in Oregon, Washington, Idaho, Montana, Hawaii, Arizona, and Nevada.

Our service division is a Pierce "Platinum" certified facility. This dealer development program is designed to reward dealers for their proven commitment and performance to customers and end users. Platinum is the highest ranking available and is achieved only after an intensive evaluation of our business practices, operating systems, technician qualifications, staffing levels and general practices.

Hughes Fire Equipment provides full service maintenance and repair, including but not limited to, preventative maintenance service, annual aerial ladder testing, pump testing, ground ladder testing, NFPA 1911 annual inspections maintenance and testing. We provide service encompassing a wide range from small minor repairs to major overhauls. These services are available for all brands of fire and emergency rescue apparatus. We are the only authorized warranty facility in our area for Pierce Manufacturing and are an authorized warranty facility for Oshkosh Truck Corporation, Lifeline Ambulance, Skeeter Brush Trucks, and Boise Mobile Equipment as well.

Employee Qualifications:

Hughes Fire Equipment has an established Technician Training Plan, with a focus on safety systems and topics most often encountered on fire and EMS apparatus. All technicians are required to begin attaining ASE and EVT certifications immediately after hire, if they do not already have them, with incentives in place to further ensure technicians expedite those requirements. As part of our Pierce dealership, technicians attend annual training events throughout their employment.

In addition, technicians are required to obtain a Class B CDL within 90 days of hire, as well as participate in forklift and other safety training.

INCOMING VEHICLE INSPECTION

The following inspections will be performed before the removal of any components and before any disassembly. A detailed inspection report will be forward to the fire department for disposition. **Additional repairs will be open: subject to inspection.**

- Incoming Electrical Inspection
- Incoming Chassis Inspection
- Incoming Body Inspection
- Pump test

Should any defects be found that are not already addressed in the proposed work, an itemized list of the defects, along with the costs to repair any additional items, will be provided to the fire department for review. *Repair of any defects will be "open", pending approval and additional costs. No additional work will be performed without prior approval from the fire department.*

CHASSIS and CAB

All aluminum diamond plate will be polished.

All wheels will be polished.

Mud flaps will be provided behind the rear wheels.

All ACBA brackets will be replaced with Smartdock system. Up to (6)

Complete service of engine, transmission, steering, pump transmission and differential.

Radiator/ transmission cooler will be replaced. Antifreeze will be replaced.

Alternator and starter will be replaced.

Engine water pump and thermostat will be replaced.

Engine injectors, rocker cover gaskets will be replaced.

All coolant hoses to be replaced.

All engine belts, tensioners to be replaced.

Fuel lines will be replaced.

Output seal on transmission, pinion seal will be replaced.

All brakes will be replaced including drum, shoes, discs, pads, seals and bearings.

All u-joints will be replaced. Drivelines will be balanced.

New crash resistant helmet holders will installed inside of cab. Up to (6) Location TBD

New backup camera with monitor will be installed.

Air conditioning compressor will be replaced and system serviced.

All glass will be inspected and advised for replacement.

Cab rearview mirrors will be replaced.

All seatbelts will be replaced.

Steering miter box will be replaced.

FIRE BODY AND PUMP MODULE. (exterior)

The fire body and pump module will be inspected for damage or cracks any damage found will be corrected.

Generator will be serviced.

Hose reel motor and solenoid will be replaced.

Booster hose will be replaced. A viewing port to aid rewinding hose will be added.

All interior compartments/ shelving will be painted with zolatone gray paint.

Hosebed cover will be added with weighted flap.

Ladder rack valving will be inspected and replaced as necessary.

All intake and discharge valves will be rebuilt with new stainless valve kits.

New equipment rack for dewalt tooling will be installed. Passenger side compartment.

Midship pump transmission seals will be replaced and new fluid installed.

New 110volt outlets will be added. Location TBD.

Wheel chocks will be added.

Pac tool mount will be added..

The following items will be polished.

- All aluminum diamond plate panels
- Rear kick panel / scuff plate
- Rear tailboard

PUMP HOUSE

Water and foam level gauges will be replaced and calibrated.

All pump panel gauges will be replaced.

Pump engage switch.

Drain hoses.

ELECTRICAL

All battery cables will be inspected and advised if replacement is needed.

Kussmaul charger and air compressor will be replaced. New auto eject will be replaced.

All compartment lights will be updated to LED tube style 2 per compartment mounted vertically.

Cablift motor assembly will be replaced.

All door switches will be replaced with new.

All electrical harnesses will be inspected and repaired or replaced as needed.

New USB dual ports will be installed inside of cab. Up to (4) Locations
TBD

The following lighting will be replaced with new:

- Whelen lightbar with Opticom.
- Whelen 600 series LED light heads with chrome bezel.
- (4) Whelen LED scene light heads with chrome bezels.
- (1) Front scene light heads mounted to exterior cab visor.
- (1) LED 4x6 Headlight kit.
- (2) Whelen 600 series turn signal lights.
- (2) LED side of cab turn signal lights.
- (7) LED Red marker lights.
- (7) LED Amber marker lights.
- (2) LED ladder rack lights.
- Brake, turn, back-up lights.
- (12) Luma-bar LED ground lights.
- License plate light will be replaced with new LED light.
- (3) Pump panel lights.

- (2) Flood lights in dunnage area.
- (11) step lights

(1) New Kussmaul 20-amp shoreline autoject and cover will be installed.

PAINT

The interior of all compartments will be repainted with Zolatone paint.

Unit will be fully cleaned and detailed prior to final inspection.

GRAPHICS

Are not included in this proposal.

TRANSPORTATION

When completed and final inspection is approved unit will be driven under its own power, back to Mountain Home Fire utilizing a driver from HFE.

Customer Inspection Trips

Customer inspection trip is included .

WARRANTIES

BASIC WARRANTY

Portions of the Fire Truck Refurbishment workmanship by Hughes Fire Equipment shall be free from defects in material and workmanship for Twelve (12) months or 12000 miles whichever occurs first.

ELECTRICAL

1 year/ 12000 miles on items installed by Hughes Fire Equipment.

Excluded from General Warranty

- Chassis or items supplied by chassis manufacturer.
- Tires, tire balancing or wheel alignments
- General tightening, light bulbs or headlamp adjustments
- Separately manufactured items installed by Hughes Fire Equipment including, but not limited to batteries, sirens, battery chargers, inverters, suspensions, light bars and similar equipment. These are covered by warranties supplied by the manufacturer of the components. Hughes Fire Equipment will facilitate the warranty and replacement of the defective component.
- Normal wear, abuse, accident, negligence, or unapproved alteration of original parts, overloading beyond applicable weight rating.
- The chassis warranty shall be covered by the chassis manufacturer.

Pricing

\$ 62,620.97 labor to perform remount.

\$106,053.67 parts including shop supplies.

\$168,674.64 Total for Pierce pumper refurbishment to above scope of work.

Memo to City Council

Subject: 2025–2026 Budget – Capital Outlay Expenditure (Account 01-423-99-00)

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As discussed during the budget presentation, the total project timeline is expected to span two (2) budget cycles. During the upcoming budget presentations, I will return to request approval for the remaining balance needed to complete the project.

At this time, I am pleased to report that current estimates indicate the project is likely to be completed under the originally anticipated cost.

Thank you for your continued support and for all you do for our city. Please feel free to contact me if you have any questions or require additional information.

Respectfully submitted,



MEMORANDUM

To: Mayor and City Council

From: P. Szafranski

Date: April 22, 2026

Subject: FY 2026-27 Budget Process Timeline and Statutory Requirements

This memorandum outlines the proposed timeline for the City of Mountain Home's upcoming budget process, along with key statutory requirements under Idaho law.

Statutory Framework

Pursuant to **Idaho Code § 63-802A:**

- The City must **notify the County Clerk of its intent to budget for property tax revenues**
- This notification must be provided **no later than April 30th**
- **Proposed public hearing date is August 25th, 2026**

Pursuant to **Idaho Code § 50-1002:**

- The Council must **prepare and adopt a tentative budget**
 - The City must **publish the tentative budget and notice of public hearing** in a Publication must occur with **at least ten (10) full days prior to the public hearing**
 - The City must **hold a public hearing prior to adopting the final budget (appropriation ordinance)**
 - Following the hearing, the Council must **adopt the final budget and certify it to the county**
-

Proposed Budget Calendar

By April 30th

- Notify County Clerk of intent to budget property tax revenues (**Idaho Code § 63-802A**)
- Establish public hearing date (**Idaho Code § 50-1002**)

June 24th – 25th (and June 29th, if needed) established time is 9:00am to 4:00pm each day

- Conduct budget workshops with Council

July 28th

- Adopt tentative budget (**Idaho Code § 50-1002**)
- newspaper of general circulation

August 5th and August 12th

- Publish tentative budget and notice of public hearing (**Idaho Code § 50-1002 – minimum 10 full days' notice**)

August 25

- Hold public hearing on proposed budget (**Idaho Code § 50-1002**)
- Adopt final appropriation ordinance and **certify budget to the County Clerk (Idaho Code § 50-1002 and Idaho Code § 63-803(3))**

Notes

- April 30 deadline is required to preserve the City's ability to receive property tax revenues.
- Publication dates are selected to ensure compliance with the **ten (10) full day notice requirement**.
- The August 25th hearing allows sufficient time to adopt the final budget and meet the **statutory certification deadline in early September**.

Please review the proposed schedule and provide any feedback or requested adjustments. Formal Council action will be required to set the public hearing date and approve publication.

Respectfully,

Paula Szafranski

Finance Department

2026 BUDGET HEARING NOTIFICATION

ELMORE COUNTY

Name of Taxing District: City of Mountain Home

Date of Budget Hearing: August 25th, 2026

Time of Budget Hearing: 5:00 PM

Location of Budget Hearing: City Council Chamber 160 N Main St. Mountain Home, ID 8364

Date Budget Hearing was or will be published in the paper: August 5TH and August 12th, 2026

Contact Person for Taxing District: Paula Szafranski

Telephone Number of Contact Person (to be listed on assessment notice): 208-587-2104

Email Address of Contact Person: pszafranski@mountain-home.us

Please check here if you are a district where no budget hearing is required by law:

Dated this: 29th, day of April, 2026.

Signature of Taxing District Representative

Return completed form to:

Shelley Essl
Elmore County Clerk
2280 American Legion Boulevard
Mountain Home, Idaho 83647
Fax: 208-587-2159
Email: sessl@elmorecountyid.gov