



AGENDA BILL

Agenda Subject: Resolution 1940: Adopt FY2026 Original Budget		Date: August 27, 2025
Staff Contact: Joey Chen, Finance & Administration Director Holli Klitsch, Controller	Attachments: 1. Resolution 1940 2. Exhibit A: FY2026 Original Budget 3. Exhibit B: Published FY2026 Original Budget Summary by fund on Idaho Statesman	
Action Requested: Approve Resolution 1940 adopting the FY2026 Original budget.		

Background:

The Agency's fiscal year begins on October 1 and concludes the following September 30. Each fiscal year's Original Budget accounts for all revenues from all sources and all expenses for all Agency general operations, capital improvement projects, development contracts, parking activities, debt service, and pass-through funds.

As statutorily required, the FY2026 Original Budget and public hearing notice was published twice in the *Idaho Statesman* newspaper, on August 15 and 22. The Board will conduct the public hearing on the budget beginning at noon, Wednesday, August 27, 2025, at the Agency. When the hearing concludes the Board will consider the adoption of the FY2026 Original budget via Resolution 1940.

Fiscal Notes:

<u>FY2026 Original Budget</u>	<u>\$ 50,064,149</u>
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Exhibit A is the complete FY2026 Original Budget with line-item detail by revenue and expense category and notable change narrative.

Exhibit B is the published FY2026 Original Budget Summary by fund on Idaho Statesman.

Staff Recommendation: Approve Resolution 1940 adopting the FY2026 Original Budget.

Suggested Motion:

I move adoption of Resolution 1940 to approve the FY2026 Original Budget totaling **\$50,064,149** and authorize the Executive Director to file copies of the budget as required by law.

RESOLUTION NO. 1940

BY THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF BOISE CITY, IDAHO:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF BOISE CITY, IDAHO, TO BE TERMED THE "ANNUAL APPROPRIATION RESOLUTION," APPROPRIATING SUMS OF MONEY AUTHORIZED BY LAW AND DEEMED NECESSARY TO DEFRAY ALL EXPENSE AND LIABILITY OF THE URBAN RENEWAL AGENCY, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, FOR ALL GENERAL, SPECIAL, AND CORPORATE PURPOSES; DIRECTING THE AGENCY EXECUTIVE DIRECTOR TO SUBMIT SAID BUDGET TO THE CITY OF BOISE AND ANY PERSON OR ENTITY ENTITLED TO A COPY OF THE AGENCY'S BUDGET; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION, is made on the date hereinafter set forth by the Urban Renewal Agency of Boise City, Idaho, also known as Capital City Development Corporation, an independent public body, corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (the "Law"), and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (the "Act"), as a duly created and functioning urban renewal agency for Boise City, Idaho (hereinafter referred to as the "Agency").

WHEREAS, the City Council (the "City Council") of the City of Boise City, Idaho (the "City"), after notice duly published, conducted a public hearing on the River Street-Myrtle Street Urban Renewal Plan (the "River Street Plan"), and following said public hearing, the City Council adopted its Ordinance No. 5596 on December 6, 1994, approving the River Street Plan and making certain findings; and,

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the First Amended and Restated Urban Renewal Plan, River Street-Myrtle Street Urban Renewal Project (annexation of the Old Boise Eastside Study Area and Several Minor Parcels) and Renamed River Myrtle-Old Boise Urban Renewal Project (the "River Myrtle-Old Boise Plan"), and following said public hearing, the City Council adopted its Ordinance No. 6362 on November 30, 2004, approving the River Myrtle-Old Boise Plan and making certain findings; and,

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the First Amendment to the First Amended and Restated Urban Renewal Plan, River Street-Myrtle Street Urban Renewal Project and Renamed River Myrtle-Old Boise Urban Renewal Project (the "First Amendment to the River Myrtle-Old Boise Plan"), and following said public hearing, the City Council adopted its Ordinance No. 24-18 on July 24, 2018, approving the First Amendment to the River Myrtle-Old Boise Plan deannexing certain parcels from the existing revenue allocation area and making certain findings; and,

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the Westside Downtown Urban Renewal Plan (the "Westside Plan"), and following said public hearing, the City Council adopted its Ordinance No. 6108 on December 4, 2001, approving the Westside Plan and making certain findings; and,

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the First Amendment to the Urban Renewal Plan Westside Downtown Urban Renewal Project (the “First Amendment to the Westside Plan”), and following said public hearing, the City Council adopted its Ordinance 45-20 on December 1, 2020, annexing two (2) geographical areas adjacent and contiguous to the northern boundary of the Westside Project Area into the existing revenue allocation area and making certain findings; and,

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the 30th Street Area Urban Renewal Plan (the “30th Street Plan”), and following said public hearing, the City Council adopted its Ordinance No. 6868 on December 4, 2012, approving the 30th Street Plan and making certain findings; and,

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the First Amendment to the Urban Renewal Plan, 30th Street Area, Urban Renewal Project (the “First Amendment to the 30th Street Plan”), and following said public hearing, the City Council adopted its Ordinance No. 26-18 on July 24, 2018, approving the First Amendment to the 30th Street Plan deannexing certain parcels from the existing revenue allocation area and making certain findings; and,

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the Urban Renewal Plan for the Shoreline District Urban Renewal Project Area (the “Shoreline District Plan”), and following said public hearing the City Council adopted its Ordinance No. 55-18 on December 18, 2018, approving the Shoreline District Plan and making certain findings; and,

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the Urban Renewal Plan for the Gateway East Economic Development District Project Area (the “Gateway East District Plan”), and following said public hearing the City Council adopted its Ordinance No. 58-18 on December 18, 2018, approving the Gateway East District Plan and making certain findings; and,

WHEREAS, the City, after notice duly published, conducted a public hearing on the Urban Renewal Plan for the State Street District Urban Renewal Project (the “State Street District Plan”), and following said public hearing the City adopted its Ordinance No. 45-21 on October 26, 2021, approving the State Street District Plan and making certain findings; and,

WHEREAS, the River Myrtle-Old Boise Plan (as amended), the Westside Plan (as amended), the 30th Street Plan (as amended), the Shoreline District Plan, the Gateway East District Plan, and the State Street District Plan are collectively referred to as the “Plans”; and,

WHEREAS, pursuant to Idaho Code Sections 50-2006, 50-2903(5) and 50-1002, Agency staff has prepared a budget and the Agency has tentatively approved estimated revenues and expenditures for the fiscal year commencing October 1, 2025, and ending September 30, 2026, by virtue of its action at the Agency’s Board meeting of August 11, 2025; and,

WHEREAS, Agency has previously published notice of a public hearing to be conducted on Wednesday, August 27, 2025, at the Agency offices, 121 North 9th Street, Suite 501, Boise, Idaho; and,

WHEREAS, on Wednesday, August 27, 2025, pursuant to Idaho Code Section 50-1002, the Agency held a public hearing at the Agency offices, 121 North 9th Street, Suite 501, Boise,

Idaho, on the proposed budget, a true and correct copy of which is attached hereto as Exhibit A, and considered public comment on services, expenditures, and revenues planned for Fiscal Year 2026; and,

WHEREAS, pursuant to Idaho Code Section 50-2006, the Agency is required to pass an annual appropriation resolution and submit the resolution to the City of Boise on or before September 1, 2025.

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

Section 1: The above statements are true and correct.

Section 2: That the total amount, or so much thereof as may be necessary to defray all expenses and liabilities of the Agency as authorized by law and set forth in Exhibit A, attached hereto and incorporated herein by reference, and the same is hereby appropriated out of any money in the Agency accounts for general, special, and corporate purposes of the Agency for the fiscal year commencing on October 1, 2025, and ending September 30, 2026.

Section 3: That the Agency Executive Director is authorized to submit a copy of this Resolution and the budget to the City of Boise on or before September 1, 2025, and to provide a copy of this Resolution and the budget to any person or entity entitled to receive a copy of the budget.

Section 4: That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED AND ADOPTED by the Urban Renewal Agency of Boise City, Idaho, on August 27, 2025. Signed by the Chair of the Agency Board of Commissioners and attested by the Secretary to the Agency Board of Commissioners on August 27, 2025.

URBAN RENEWAL AGENCY OF BOISE CITY

BY:  Signed by: Commissioner Latonia Haney Keith
6D1092AB0583453...
Latonia Haney Keith, Chair

ATTEST:

BY:  Signed by: Lauren McLean
006004708000460...
Lauren McLean, Secretary

EXHIBIT A

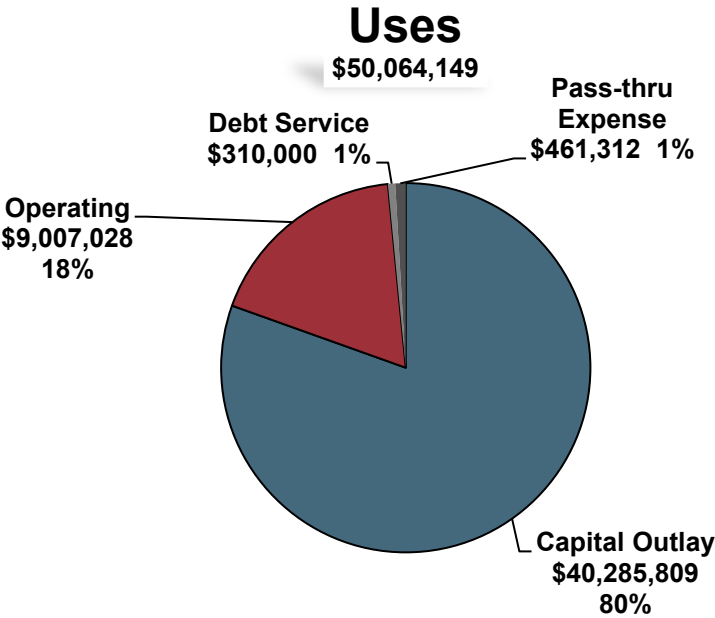
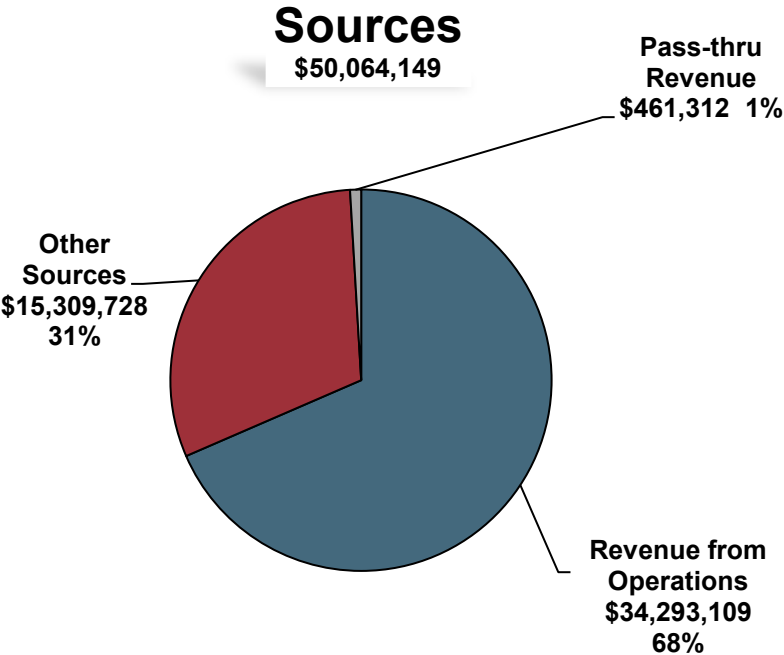


FY2026 ORIGINAL BUDGET

October 1, 2025 - September 30, 2026



FY2026 ORIGINAL Budget



FY2026 ORIGINAL BUDGET REVENUE SUMMARY	2025 CURRENT	2025 AMENDED	2026 ORIGINAL
Revenue from Operations			
* Revenue Allocation (Tax Increment).....	32,100,000	34,215,300	23,900,000
* Parking Revenue.....	9,202,361	9,484,219	9,745,401
Other Revenues (Various Reimbursements).....	3,304,960	4,531,473	647,708
Subtotal	\$ 44,607,321	\$ 48,230,992	\$ 34,293,109
Other Sources			
Misc. Revenues (Grants/Leases/Property Transactions).....	983,500	1,424,342	552,000
Bond Financing.....	-	-	23,000,000
Use of (Transfer to) Working Capital Fund.....	28,645,484	12,790,189	(8,242,272)
Subtotal	\$ 29,628,984	\$ 14,214,531	\$ 15,309,728
Subtotal - Revenue from Operations	\$ 74,236,305	\$ 62,445,523	\$ 49,602,837
Pass-Through Revenue			
Ada County Courthouse Corridor Leases.....	459,072	459,072	461,312
Subtotal	\$ 459,072	\$ 459,072	\$ 461,312
TOTAL REVENUE	\$ 74,695,377	\$ 62,904,595	\$ 50,064,149
EXPENSE SUMMARY	2025 CURRENT	2025 AMENDED	2026 ORIGINAL
Operating Expense			
Services & Operations.....	3,441,407	3,179,695	3,520,463
Personnel Costs.....	3,470,000	3,291,000	3,582,030
Facilities Management.....	1,091,480	882,880	724,435
Professional Services	1,413,800	907,666	1,180,100
Subtotal	\$ 9,416,687	\$ 8,261,241	\$ 9,007,028
Debt Service			
Debt Service.....	-	-	310,000
Subtotal	\$ -	\$ -	\$ 310,000
Capital Outlay			
Office Furniture/Computer Equipment.....	80,000	90,000	50,000
* Capital Improvement Projects (part of CIP).....	39,666,196	42,693,223	20,238,733
* Contractual Obligations (part of CIP).....	8,861,303	8,579,840	1,363,890
* Parking Reinvestment Plan (PRP).....	16,054,000	2,688,100	18,506,128
* Mobility Projects.....	158,119	133,119	127,058
Subtotal	\$ 64,819,618	\$ 54,184,282	\$ 40,285,809
Subtotal - Expenses for Operations	\$ 74,236,305	\$ 62,445,523	\$ 49,602,837
Pass-Through Expense			
Ada County Courthouse Corridor Leases.....	459,072	459,072	461,312
Subtotal	\$ 459,072	\$ 459,072	\$ 461,312
TOTAL EXPENSE	\$ 74,695,377	\$ 62,904,595	\$ 50,064,149

* Detail Attached

FY2026 ORIGINAL BUDGET REVENUE DETAIL	2025 CURRENT	2025 AMENDED	2026 ORIGINAL
Revenue Allocation (Tax Increment)			
State Street District.....	1,700,000	1,771,000	2,200,000
Gateway East District.....	8,300,000	9,487,900	11,100,000
Shoreline District.....	1,000,000	1,160,000	1,400,000
30th Street District.....	1,500,000	1,640,500	1,800,000
Westside District.....	5,800,000	6,196,600	7,400,000
River Myrtle-Old Boise District.....	13,800,000	13,959,300	-
Subtotal	32,100,000	34,215,300	23,900,000
	-	-	-
Parking Revenue			
Hourly Parkers.....	6,839,431	6,956,300	7,107,357
Monthly Parkers.....	4,235,386	4,242,787	4,402,374
Validation / Special Events / Violation.....	332,621	402,671	456,890
Hotel Parking Revenue.....	203,903	237,400	244,522
First Hour Free Discount.....	(2,477,980)	(2,494,939)	(2,576,742)
Other Parking Revenues.....	69,000	140,000	111,000
Subtotal	9,202,361	9,484,219	9,745,401
	-	-	-

FY2026 ORIGINAL BUDGET EXPENSE DETAIL	2025 CURRENT	2025 AMENDED	2026 ORIGINAL
Capital Improvement Projects			
State Street District.....	2,448,000	1,768,565	1,312,189
Gateway East District.....	1,455,000	50,000	9,415,000
Shoreline District.....	365,000	39,250	1,825,000
30th Street District.....	1,975,333	1,593,750	1,562,000
Westside District.....	8,322,415	9,441,393	6,124,544
River Myrtle-Old Boise District.....	25,100,448	29,800,265	-
Subtotal	39,666,196	42,693,223	20,238,733
	-	-	-
Contractual Obligations			
State Street District.....	-	-	215,000
Gateway East District.....	536,101	385,804	234,000
Shoreline District.....	-	-	-
30th Street District.....	-	-	257,234
Westside District.....	1,342,345	926,945	657,656
River Myrtle-Old Boise District.....	6,982,857	7,267,091	-
Subtotal	8,861,303	8,579,840	1,363,890
	-	-	-
Parking Reinvestment Plan			
Block 68 South Parking Garage	11,000,000	-	-
New PARCS Equipment Purchase & Installation.....	2,500,000	762,100	888,100
9th & Front Elevator Modernization & Stairwell Enclosure.....	100,000	211,000	6,677,000
^^1010 W. Jefferson St., Public Parking Facility and Commercial Space.....	-	-	9,092,028
All Other Projects.....	2,454,000	1,715,000	1,849,000
Subtotal	16,054,000	2,688,100	18,506,128
	-	-	-
Mobility Projects			
VRT Transit Assessment for Improvements.....	6,619	6,619	6,758
ParkBOI Initiatives.....	25,000	-	25,000
11th Street Mobility.....	16,500	16,500	16,500
Mobility Initiatives.....	50,000	50,000	18,800
City Go Contribution.....	60,000	60,000	60,000
Subtotal	158,119	133,119	127,058
	-	-	-

^^FY2026 original budget includes \$2.8 million in the Westside District for this capital project.



FY2026 ORIGINAL BUDGET

Summary

REVENUE

INCREMENT VALUES

The combined increment value of all taxable property in the Agency's five urban renewal districts is expected to decrease 30 percent since last year, from \$3.8 billion to \$2.7 billion. This significant decrease is due to the sunset of the River Myrtle – Old Boise District in FY2025. For a better comparison, excluding River Myrtle – Old Boise, the total increment value is estimated to increase 18 percent or \$0.4 billion in contrast to the prior year.

Overall, the real estate market continues to trend upwards in the Treasure Valley. The growth rate in the Agency's urban renewal districts continues to outpace City and County levels.

INCREMENT VALUES		
Urban Renewal District	FY2025 Final	FY2026 Estimates
State Street	\$197,153,715	\$249,126,650
Gateway East	\$1,056,218,634	\$1,233,899,115
Shoreline	\$129,134,913	\$159,432,900
30th Street	\$182,621,746	\$199,495,907
Westside	\$689,823,574	\$816,860,140
River Myrtle - Old Boise	\$1,553,982,871	\$0
TOTAL	\$3,808,935,453	\$2,658,814,712

TAX INCREMENT REVENUE

FY2025 amended to FY2026 original total increment revenue is expected to decrease by 30 percent and \$10.3 million to a new total of \$23.9 million. For a better comparison, excluding River Myrtle – Old Boise District, the total increment revenue is estimated to be \$23.9 million which is an 18 percent or \$3.6 million increase from last year for the five active districts.

Based on estimated levy information from several taxing districts, the Agency is projecting a slight increase of 1 percent in the levy rate assumption.

INCREMENT REVENUE			
Urban Renewal District	FY2025 Amended	FY2026 Estimates	\$ Change
State Street	\$1,771,000	\$2,200,000	\$429,000
Gateway East	\$9,487,900	\$11,100,000	\$1,612,100
Shoreline	\$1,160,000	\$1,400,000	\$240,000
30th Street	\$1,640,500	\$1,800,000	\$159,500
Westside	\$6,196,600	\$7,400,000	\$1,203,400
River Myrtle / Old Boise	\$13,959,300	\$0	(\$13,959,300)
TOTAL	\$34,215,300	\$23,900,000	(\$10,315,300)

PARKING REVENUE

Parking revenue is budgeted at \$9.7 million for FY2026, increasing by \$261k in comparison to the FY2025 amended budget.

Hourly Parking Revenue

- Based on current trends, an increase of 2 percent is forecasted for FY2026 over the FY2025 amended budget. This modest increase is anticipated as overall garage visits continue to rise slightly.

Monthly Parking Revenue

- An increase of 4 percent is predicted for this revenue category. All CCDC garages currently have a waitlist and are at, or very near, monthly parker capacity. Over the past 12 months, the oversell ratio has increased at three Agency parking garages resulting in more monthly permits available for purchase.

Parking Rates

- Hourly Rate: No proposed changes.
- Monthly Rate: No proposed changes.

OTHER REVENUE (Various Reimbursements) of \$648k primarily comprised of:

Reimbursements from ACHD for road reconstruction in CCDC project areas. Specifically, these projects include:

- Bannock Street Streetscape Improvements: 12th Street to 13th Street and 13th Street to 16th Street – (Westside District)

ACHD to replace current roadway surfaces while CCDC works on streetscapes and bike lanes. Through these interagency agreements, one contractor is utilized thereby reducing construction inconveniences for citizens and businesses.

BOND FINANCING – In FY2026, the Agency will bond for \$23 million for the 1010 West Jefferson Street Public Parking Facility and Commercial Space project.

WORKING CAPITAL FUND - FY2026 budget will add \$8.2 million to the working capital fund.

Integral to the Agency's long-term business plan, the working capital fund accounts for projected / estimated revenues and expenses and projects throughout the terms of all of the Agency's urban renewal districts.

EXPENDITURES

OPERATING EXPENSES

Services and Operations

Parking services and operations budget is \$2.8 million of the total \$3.5 million budgeted for this expense category.

- Payroll costs are expected to increase. As garage usage increases, so does the need for additional staff hours and / or headcount. To assist customers during the new PARCS equipment installation as well as to mitigate gate lifts, vandalism, and graffiti in the parking facilities, the Agency plans to hire additional personnel.
- An increase has been applied to materials and supplies due to inflationary costs of both materials and labor.

DEBT SERVICE – The Agency is budgeting \$310k for the cost of issuing bonds in FY2026 for the 1010 West Jefferson project.

CAPITAL OUTLAY

Capital Improvement Plan (CIP) Projects

\$20.2 million + \$1.4 million contractual obligations = \$21.6 million total CIP

Highlights of the capital projects planned for FY2026 are the following:

- Westside – Bannock Street Streetscape Improvements, 1010 West Jefferson Street Commercial Space and Public Parking Facility, as well as completing four participation agreements reimbursements.
- 30th Street – Completing a Mobility and Infrastructure Assessment and Public Works led lift station along with multiple participation agreements including the College of Western Idaho River District.
- Shoreline District – Finalizing a partnership with J Fisher on the Capitol Campus project, supporting the Shoreline City Initiative with trash receptacles and bicycling enhancements, and a variety of significant greenbelt improvements and connections.
- Gateway East – Supporting partners on seven private projects that include public infrastructure improvements. Capital projects that extend Lake Hazel Road and improve Eisenman Road and Supply Circle. Forging partnerships with Public Works and Idaho Power on critical power, water, and sewer systems.

- State Street – Continued partnership on six housing development partnerships including issuing a request for proposal on 8306 West State Street. Undergrounding the first of three segments of the Boise Valley canal and capping it with a multi-use pathway.

Parking Reinvestment Plan (PRP) Projects

\$18.5 million. Project summary and amounts are in attached detail pages. Specifically, we want to highlight the following parking projects planned for FY2026:

- 1010 West Jefferson Street Public Parking Facility and Commercial Space budgeted for \$9.1 million in the Parking Fund. Additionally, \$2.8 million is programmed in the Westside District for this project during FY2026.
- 9th and Front Elevator Modernization and Stairwell Enclosure budgeted for \$6.7 million.

Mobility Projects

- \$127k. All budgeted projects and amounts are in attached detail pages.

Pass-Through Revenue and Expense

Ada County Courthouse Corridor Leases are comprised of two agreements:

- Lease revenue of about \$140k per year paid by Civic Plaza and passed-through to Ada County for parcels 3A and 3C (master ground lease) and condominium units 201A and 202 (supplemental ground lease).
- Parking access revenue of \$317k is paid annually by the University of Idaho for access to the Idaho Water Center and passed-through to trustee US Bank.

Per independent auditor review, the debt service on the Series 2016 Lease Revenue Bonds, GBAD Expansion Project (\$23.1 million) conduit financing is shown as a note disclosure in the Agency's financial statements. That passed-through amount does not appear on CCDC's balance sheet or income statement, so it is not included in Agency budgets.

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Legals & Public Notices

EXHIBIT A
CAPITAL CITY DEVELOPMENT CORPORATION
PROPOSED FISCAL YEAR 2026 ORIGINAL BUDGET

AN ESTIMATE OF REVENUES AND EXPENSES OF THE CAPITAL CITY DEVELOPMENT CORPORATION FOR THE FISCAL PERIOD BEGINNING OCTOBER 1, 2025 TO AND INCLUSIVE OF SEPTEMBER 30, 2026 (FISCAL YEAR 2026), AND NOTICE OF PUBLIC HEARING.

As required by Idaho Code, the Board of Commissioners of the Capital City Development Corporation has estimated the amount of money necessary for all purposes during Fiscal Year 2026 and prepared a proposed budget that includes an estimate of revenues and expenses and that reflects current Board policy on budget-related matters. As also required by Idaho Code, the budget will be entered into the minutes of the Agency and published in the Idaho Statesman newspaper. Citizens are invited to attend the budget hearing that begins at noon, August 27, 2025 at Capital City Development Corporation, 121 N. 9th St, Suite 501, Boise, Idaho. Citizens may submit written or oral comments concerning the Agency's proposed budget. A copy of the proposed budget is available at https://ccdcboise.com and also at Capital City Development Corporation (by appointment only) during regular business hours, weekdays, 8:00 a.m. to 5:00 p.m. Please notify CCDC at 208-384-4264 for any accommodations necessary for persons with disabilities.

GENERAL/SPECIAL REVENUE FUNDS:	FISCAL YEAR 2024 ACTUAL	AMENDED FISCAL YEAR 2025 BUDGET	ORIGINAL FISCAL YEAR 2026 BUDGET
GENERAL OPERATIONS FUND			
Transfers	3,686,247	4,520,720	5,055,410
Other	311,446	314,231	309,435
Total Revenues	3,997,692	4,834,951	5,364,845
Total Expenses	3,997,692	4,834,951	5,364,845
RIVER-MYRTLE / OLD BOISE REV ALLOC FUND			
Revenue Allocation (Property Tax Increment)	14,747,489	13,959,300	-
Transfers	2,002,714	19,988,625	-
Other	5,019,754	4,019,252	-
Total Revenues	21,769,958	37,967,177	-
Total Expenses	21,769,958	37,967,177	-
WESTSIDE REVENUE ALLOCATION FUND*			
Revenue Allocation (Property Tax Increment)	5,504,571	6,196,600	7,400,000
Transfers	(3,444,755)	2,984,738	(944,762)
Other	1,340,363	1,366,000	619,962
Total Revenues	3,400,179	10,547,338	7,075,200
Total Expenses	3,400,179	10,547,338	7,075,200
30TH STREET REVENUE ALLOCATION FUND			
Revenue Allocation (Property Tax Increment)	1,514,200	1,640,500	1,800,000
Transfers	(977,935)	(83,750)	45,234
Other	56,560	58,000	29,000
Total Revenues	592,826	1,604,750	1,874,234
Total Expenses	592,826	1,604,750	1,874,234
SHORELINE REVENUE ALLOCATION FUND			
Revenue Allocation (Property Tax Increment)	870,239	1,160,000	1,400,000
Transfers	(363,977)	(1,124,250)	483,000
Other	25,384	24,000	12,000
Total Revenues	532,246	59,750	1,895,000
Total Expenses	532,246	59,750	1,895,000
GATEWAY EAST REVENUE ALLOCATION FUND			
Revenue Allocation (Property Tax Increment)	7,781,613	9,487,900	11,100,000
Transfers	(6,597,777)	(9,263,096)	(9,263,096)
Other	176,877	214,000	107,000
Total Revenues	1,360,713	438,804	9,684,000
Total Expenses	1,360,713	438,804	9,684,000
STATE STREET REVENUE ALLOCATION FUND			
Revenue Allocation (Property Tax Increment)	1,221,687	1,771,000	2,200,000
Transfers	(1,587,267)	(20,435)	(630,811)
Other	23,860	36,000	18,000
Total Revenues	58,280	1,786,565	1,587,189
Total Expenses	58,280	1,786,565	1,587,189
PARKING FUND			
Parking Operation	9,140,831	9,399,219	9,690,401
Transfers	(6,164,547)	(4,349,301)	(10,894,032)
Other	825,540	615,342	23,787,312
Total Revenues	3,801,823	5,665,260	22,583,681
Total Expenses	3,801,823	5,665,260	22,583,681
TOTAL REVENUES	\$35,513,718	\$62,904,595	\$50,064,149
TOTAL EXPENSES	\$35,513,718	\$62,904,595	\$50,064,149

*Preliminary Termination Budget for Westside RAA.

MOTION TO APPROVE THE PROPOSED BUDGET PASSED BY THE BOARD OF COMMISSIONERS OF THE CAPITAL CITY DEVELOPMENT CORPORATION IN BOISE, IDAHO, THIS 11TH DAY OF AUGUST 2025. This is an accurate statement of the proposed expenditures and revenues as presented to the Board of Commissioners for Fiscal Year 2026. APPROVED BY THE CHAIR OF THE CAPITAL CITY DEVELOPMENT CORPORATION IN BOISE, IDAHO THIS 11TH DAY OF AUGUST 2025. Latonia Haney Keith, Chair Joey Chen, Secretary Pro Tempore.

WESTERN ADA RECREATION DISTRICT

NOTICE IS HEREBY GIVEN to all interested parties that Western Ada Recreation District, a duly constituted recreation district of the State of Idaho, will hold a budget hearing for FY2026 during its regular business meeting on August 12, 2025 at the hour of 12:00 Noon at Meridian City Hall in Meeting Room B.

	2024-2025 Current Year Budget	2025-2026 Future Year Budge
REVENUES	\$ 270.00	\$ 270.00
Ag Replacement Tax	30,000.00	8,530.00
Property Taxes*	20,000.00	7,016.00
Sales Tax Income	\$ -	\$ 6,561.00
Fund Balance Carryover from Previous Fiscal Year		
TOTAL REVENUE & FUND BALANCE CARRYOVER	\$ 50,270.00	\$ 22,377.00
EXPENDITURES		
Bank Service Charges	200.00	200.00
Office Computer & Internet Exp	3,500.00	3,500.00
Insurance Expense	16,000.00	5,577.00
Meals & Entertainment	100.00	100.00
Office Expense	1,000.00	500.00
Public Notices	1,000.00	1,000.00
Accountant fees	8,000.00	-
General Legal	5,000.00	7,500.00
Secretarial Fees	5,000.00	4,000.00
TOTAL REGULAR EXPENDITURES	39,800.00	22,377.00
Other Expenditures		
General Fund Reserve	\$ 10,470.00	\$ -
TOTAL REGULAR AND OTHER EXPENDITURES	\$ 50,270.00	\$ 22,377.00

*FY2026 Property Tax Budget Includes Estimated Personal Property and Delinquent Tax Collections. Western Ada Recreation District Will Not Levy Property Tax in FY2026.

Misc. Legals

NOTICE TO CREDITORS
IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA
IN THE MATTER OF THE ESTATE OF: DEBRA SUE KNOP, Deceased.
Case No. CV01-25-13729

NOTICE TO CREDITORS
NOTICE IS HEREBY GIVEN that Tyler J. Gibson has been appointed Personal Representative of the Estate of Debra Sue Knop. All persons having claims against the Decedent or her Estate are required to present their claims within four (4) months after the date of the first publication of this Notice or said claims will be forever barred. Claims must be: (1) presented to the Co-Personal Representatives in care of Hawley Troxell Ennis & Hawley LLP, P.O. Box 1617, Boise, ID 83701; and (2) filed with the Clerk of the Court, 200 W. Front Street, Boise, ID 83702. DATED: AUGUST 6, 2025. HAWLEY TROXELL ENNIS & HAWLEY LLP
/s/ Jason D. Melville, of the Firm, Attorney for Personal Representative
IPL0261606
Aug 8,15,22 2025

Notices 2 Creditors

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

IN THE MATTER OF THE ESTATE OF SHARYN BILLS MILES, DECEASED.

CASE NO. CV01-25-10550
NOTICE TO CREDITORS (I.C. 15-3-801)

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above-named decedent. All persons having claims against the decedent or the estate are required to present their claims within four months after the date of the first publication of this Notice or said claims will be forever barred.

Claims must be presented to the undersigned at the address indicated below, and filed with the Clerk of the Court.
Dated this August 13, 2025.
/s/ Eva LaciVita
Eva LaciVita, Personal Representative
C/O Kaleena M. Beck
539 S. Fitness Pl., Ste. 120, Eagle, ID 83616

Telephone: 208-321-6384
IPL0264023
Aug 15,22,29 2025

Notices 2 Creditors

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

IN THE MATTER OF THE ESTATE OF GEORGE M. HUGHES, DECEASED.

CASE NO. CV01-25-08092
NOTICE TO CREDITORS (I.C. 15-3-801)

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above-named decedent. All persons having claims against the decedent or the estate are required to present their claims within four months after the date of the first publication of this Notice or said claims will be forever barred.

Claims must be presented to the undersigned at the address indicated below, and filed with the Clerk of the Court.
Dated this August 5, 2025.
/s/ EMEILITA HUGHES
EMELITA HUGHES, Personal Representative
C/O KENLEY E. GROVER
3045 E. COPPER POINT DR., MERIDIAN, ID 83642

Telephone: 208-288-0608
IPL0261042
Aug 8,15,22 2025

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

IN THE MATTER OF THE ESTATE OF CLAUDETTE J. KINNEY, DECEASED.

CASE NO. CV01-25-13225
NOTICE TO CREDITORS (I.C. 15-3-801)

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above-named decedent. All persons having claims against the decedent or the estate are required to present their claims within four months after the date of the first publication of this Notice or said claims will be forever barred.

Claims must be presented to the undersigned at the address indicated below, and filed with the Clerk of the Court.
Dated this July 31, 2025.
/s/ Mitchell S. Wilder
Mitchell S. Wilder, Personal Representative
C/O M. Anne Voss
1910 N Lakes Pl
Telephone: 208-288-4444
IPL0259768
Aug 1,8,15 2025

Notices 2 Creditors

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

IN THE MATTER OF THE ESTATE OF BELFORD E. COOPER, DECEASED.

CASE NO. CV01-25-06256
NOTICE TO CREDITORS (I.C. 15-3-801)

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above-named decedent. All persons having claims against the decedent or the estate are required to present their claims within four months after the date of the first publication of this Notice or said claims will be forever barred.

Claims must be presented to the undersigned at the address indicated below, and filed with the Clerk of the Court.
Dated this August 13, 2025.
/s/ Jesse P. Cooper
Jesse P. Cooper, Personal Representative
C/O Michael C. McClure
851 N Hickory Ave., Ste 107
Telephone: 208-904-4444
IPL0263826
Aug 15,22,29 2025

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

IN THE MATTER OF THE ESTATE OF KAREN KAY HAZLETT, DECEASED.

CASE NO. CV01-25-14204
NOTICE TO CREDITORS (I.C. 15-3-801)

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above-named decedent. All persons having claims against the decedent or the estate are required to present their claims within four months after the date of the first publication of this Notice or said claims will be forever barred.

Claims must be presented to the undersigned at the address indicated below, and filed with the Clerk of the Court.
Dated this August 13, 2025.
/s/ Joshua Daniel Hazlett
Joshua Daniel Hazlett, Personal Representative
C/O Julie Adams DeFord
317 12th Avenue South, Nampa, ID 83651

Telephone: 208-461-3667
IPL0263936
Aug 15,22,29 2025

Summons

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

SUMMONS BY PUBLICATION
Case No. CV01-25-11445

STACEY S. WEST, Plaintiff,
-vs.-
DUSTIN L. WEST, a single man;
FIRST AMERICAN TITLE COMPANY OF IDAHO, INC., nka FIRST AMERICAN TITLE INSURANCE COMPANY, a Nebraska corporation;
WELLS FARGO BANK, NATIONAL ASSOCIATION;
AUSTIN CREEK NEIGHBORHOOD ASSOCIATION, INC., an Idaho corporation; and
DOES I – X whose true names are unknown, Defendants.

– NOTICE –
YOU HAVE BEEN SUED BY THE ABOVE-NAMED PLAINTIFF. THE COURT MAY ENTER JUDGMENT AGAINST YOU WITHOUT FURTHER NOTICE UNLESS YOU RESPOND WITHIN 21 DAYS. READ THE INFORMATION BELOW

TO: DOES I – X

YOU ARE HEREBY NOTIFIED that to defend this lawsuit, an appropriate written response must be filed with the above-designated court at the Ada County Courthouse, located at 200 W. Front St., Boise, ID 83702, telephone number 208-287-6900 within twenty-one (21) days after the last publication of this Summons. If you fail to respond, the court may enter judgment against you as demanded by the Plaintiff in the Complaint. A copy of the Summons and Complaint can be obtained by contacting either the Clerk of the Court or the attorney for Plaintiff. If you wish to seek the advice of or representation by an attorney in this matter, you should do so promptly so that your written response, if any, may be filed in time and other legal rights protected.

An appropriate written response requires compliance with Rule 2 of the Idaho Rules of Civil Procedure, and shall also include:

1. The title and number of this case;
2. If your response is an Answer to the Complaint, it must contain certain admissions or denials of the separate allegations of the Complaint and other defenses you may claim;
3. Your signature, mailing address and telephone number, or the signature, mailing address and telephone number of your attorney; and
4. Proof of mailing or delivery of a copy of your response to Plaintiff's attorneys using the following contact information:

JOHNSON MAY
199 N. Capitol Blvd., Suite 200, Boise ID 83702
T | 208-384-8588
I.R.E.F.S. 18(a) | wbj.eserve@johnsonmaylaw.com sfk.eserve@johnsonmaylaw.com
krs.eserve@johnsonmaylaw.com

To determine whether you must pay a filing fee with your response, contact the Clerk of the above-named Court.

The nature of the claim against you is for quiet title, partition of real property, and unjust enrichment.

DATED 08/12/2025 2:06 PM TRENT TRIPPLE, Clerk of the Court

/s/ Deputy Clerk

IPL0263757

Aug 15,22,29,Sep 5 2025

Notices 2 Creditors

Joshua C. Dickinson (ISB #11103)
GIVENS PURSLEY LLP
601 W. Bannock St.
P.O. Box 2720
Boise, Idaho 83701-2720
Telephone: 208-388-1200
Facsimile: 208-388-1300
E-Mail: joshdickinson@givenspursley.com
18841086_1 [18092-1]

Attorneys for Personal Representative

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

In the Matter of the Estate of:
PAUL R. JACOBSEN,
Deceased.

CASE NO. CV01-25-12391

NOTICE TO CREDITORS

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above-named decedent. All persons having claims against the decedent or the estate are required to present their claims within four months after the date of the first publication of this Notice or said claims will be forever barred.

Claims must be presented to the undersigned at the address indicated and filed with the Clerk of the Court.

DATED:8/12/2025

Andrea A. Jacobsen
5285 E. Arrow Junction Drive
Boise, Idaho 83716

IPL0263464

Aug 15,22,29 2025

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

IN THE MATTER OF THE ESTATE OF GERALD TRACY A.K.A. JERRY TRACY AND MARSHA TRACY, HUSBAND AND WIFE, DECEASED.

CASE NO. CV01-25-02523
NOTICE TO CREDITORS (I.C. 15-3-801)

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above-named decedent. All persons having claims against the decedent or the estate are required to present their claims within four months after the date of the first publication of this Notice or said claims will be forever barred.

Claims must be presented to the undersigned at the address indicated below, and filed with the Clerk of the Court.
Dated this August 12, 2025.
/s/ ROCHELLE LAUGHLIN
ROCHELLE LAUGHLIN, Personal Representative
C/O IDAHO ESTATE PLANNING
453 S. FITNESS PLAZA
Telephone: (208) 939-7658
IPL0263474
Aug 15,22,29 2025

NOTICE TO CREDITORS

Jonathan R. Bauer
TYREE BAUER BALDNER, PLLC
618 W. Franklin St.
Boise, ID 83702
Telephone: 208.918.8120
Facsimile: 208.918.8114
ISB No. 7021
Email: jon@tyreebauer.com

Attorneys for Personal Representative

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

IN THE MATTER OF THE ESTATE OF BILLIE B. STILSON, JR., Deceased.

Case No. CV01-25-13105
NOTICE TO CREDITORS (I.C. 15-3-801)

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the above-named decedent. All persons having claims against the decedent or the estate are required to present their claims within four months after the date of the first publication of this Notice or said claims will be forever barred.

Claims must be presented to the undersigned at the address indicated and filed with the Clerk of the Court.

DATED: 07/30/2025.

Trang Sparks
c/o Jonathan R. Bauer
Tyree Bauer Baldner, PLLC
618 W. Franklin St.
Boise, ID 83702
(208) 918-8120

IPL0260849

Aug 8,15,22 2025

Summons

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF

THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

Tridoc, Inc., an Ohio Corporation, Plaintiff, vs.
The Heirs and or Devisees of Albert E. Blaser and Ruth L. Blaser, deceased husband and wife, Drainage District No. 3, and any Current Occupants, Does I-X. Defendants.

NOTICE: YOU HAVE BEEN SUED BY TRIDOC, INC., THE ABOVE-NAMED PLAINTIFF IN AND FOR ADA COUNTY, IDAHO, CASE NO. CV01-25-06349.

TO: DEFENDANTS THE HEIRS AND OR DEVISEES OF ALBERT E. BLASER AND RUTH L. BLASER AND DOES I-X:

The nature of the claim against you is for adverse possession, to quiet title and for declaratory judgment relating to a parcel of residential real estate more particularly described in the Complaint on file in this matter.

Any time after 21 days following the last publication of this summons, the court may enter a judgment against you without further notice, unless prior to that time you have filed a written response in the proper form, including the Case No., and paid any required filing fee to the Clerk of the Court at 200 W. Front Street, Boise, Idaho 83702 (208) 287-6900 and served a copy of your response to Plaintiff's attorney at Varin Thomas LLC, 242 N. 8th Street, Suite 220, Boise, Idaho 83702 (208) 345-6021.

A copy of the Summons and Complaint can be obtained by contacting either the Clerk of the Court or the attorney for Plaintiff. If you wish legal assistance, you should immediately retain an attorney to advise you in this matter.

IPL0257268

Jul 25, Aug 1, 8, 15 2025

Summons-Publication

KRISTOFFER SPERRY, ISB# 8749
KRISTOFFER SPERRY LAW, PLLC
1960 S. MERIDIAN RD.
MERIDIAN, ID 83642
Telephone: (208) 609-9005
Email: efiling@ksperrylaw.com
Attorneys for Plaintiff
Filed: 08/12/2025 14:01:52
Fourth Judicial District, Ada County
Trent Triple, Clerk of the Court By: Deputy Clerk - Rowell, Eric

Judge Adam Dingeldein

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

ACTION COLLECTION SERVICE INC., An Idaho Corporation
Plaintiff,
vs.

KAYLAHDUNN KAYLA HANZEL, Defendant (s
Case No. CV01-25-07005 SUMMONS - PUBLICATION

To: KAYLAH DUNN and KAYLA HANZEL,

You have been sued by ACTION COLLECTION SERVICE, the Plaintiff, in the District Court in and for Ada County, Idaho, Case No. CV01-25-07005 The nature of the claim against you is for Breach of Contract.

Any time after 21 days following the last publication of this summons, the court may enter a judgment against you without further notice, unless prior to that time you have filed a written response in the proper form, including the Case No., and paid any required filing fee to the Clerk of the Court at 200 W. Front Street, Boise, Idaho 83702 (208) 287-6900 and served a copy of your response on the Plaintiff's attorney at Kristoffer Sperry Law PLLC, 1960 S Meridian Rd. Meridian, Idaho 83642.

A copy of the Summons and Complaint can be obtained by contacting either the Clerk of the Court or the attorney for Plaintiff. If you wish legal assistance, you should immediately retain an attorney to advise you in this matter.
DATED: 8/12/2025 2