



AGENDA BILL (for Action Items B, C, D, and E)

Agenda Subject: Request by the Ada County Emergency Medical Services District (EMS) to withdraw from the following Agency revenue allocation areas: 30th Street District; Shoreline District; Gateway East District; and State Street District		Date: June 24, 2026
Staff Contact: Meghan Conrad, Elam & Burke John Brunelle, Executive Director	Attachments: 1. EMS Resolution No. 3200 2. Accounting from Ada County of the revenue allocation proceeds attributable to EMS 3. Contractual Obligations Summary by District	
Actions Requested: 1. Consider EMS Request to Withdraw from the 30th Street District. 2. Consider EMS Request to Withdraw from the Shoreline District. 3. Consider EMS Request to Withdraw from the Gateway East District. 4. Consider EMS Request to Withdraw from the State Street District.		

Background

In 2025 the Idaho Legislature amended **Idaho Code § 50-2906(5)** to allow for any fire protection district¹ and ambulance service district to withdraw from the revenue allocation financing provisions of an urban renewal plan established prior to July 1, 2025. The statute sets forth certain procedural steps for requesting withdrawal – and one essential criterion:

. . . [that] “the urban renewal plan establishing the revenue allocation financing provision does not have any outstanding bonds, contractual obligations, or other indebtedness being funded by such revenue allocation financing provision greater than the amount of the revenue allocation proceeds that was attributable to the ... ambulance service district as of December 31 of the immediate prior tax year.” (Idaho Code § 50-2906(5)(a)).

The Ada County Emergency Medical Services (EMS) Board held a public meeting on May 26, 2026, and approved Resolution No. 3200 seeking to withdraw from multiple urban renewal revenue allocation areas in Ada County, including the 30th Street District, the Shoreline District, the Gateway East District, and the State Street District.² The resolution requesting withdrawal is

¹ Only EMS is under consideration herein as all the Agency’s revenue allocation areas are served by the Boise City Fire Department.

² While EMS Resolution No. 3200 also sought withdrawal from the Westside District revenue allocation area, no data regarding EMS attributable revenue allocation was provided for in the accounting from Ada County. It is

attached as Exhibit 1 and includes its own exhibit noting the amount of revenue allocation proceeds attributable to EMS. The Ada County Controller has confirmed these same dollar amounts in an email to Agency staff on May 5, 2026 (see Exhibit 2).

Last year, EMS made the same request to withdraw from the Agency's RAAs. That request was denied by the Agency Board at its public meeting on June 9, 2025, and written notice of the denial was delivered to the EMS Board of Commissioners shortly thereafter.

Analysis of Financial Obligations

The Agency Board can deny the EMS request "due to the existence of outstanding bonds, contractual obligations, or other indebtedness being funded by the [EMS] revenue allocation proceeds..." (Idaho Code § 50-2906(5)(c)). Notice of denial would set forth specific information about indebtedness. Alternatively, the Agency Board could decide to accept the withdrawal request, in which case the Agency Board would adopt a formal resolution at the July Board Meeting accepting withdrawal, and thereafter transmitting the resolution to the county clerk, county recorder, and the state tax commission prior to the fourth Monday of July.

Exhibit 3 to this Agenda Bill is a list of the Agency's contractual obligations by RAA. The following shows that the totals for the Agency's outstanding bonds, contractual obligations, and other indebtedness far exceed the amount of revenue allocation proceeds attributable to EMS.

	EMS Allocation	Contractual obligations in FY2027	Outstanding contractual obligations <u>greater than</u> the revenue allocation proceeds attributable to EMS
30th Street	\$ 14,254	\$ 277,234	Yes
Shoreline	\$ 10,925	\$ 80,000	Yes
Gateway East	\$ 89,429	\$ 5,212,194	Yes
State Street	\$ 16,321	\$ 565,000	Yes
TOTAL	\$ 130,929	\$ 6,134,428	

Fiscal Notes

There is no fiscal impact if the Agency Board denies the EMS request to withdraw. Should the Agency Board decide to allow for EMS withdrawal from all RAAs, the fiscal impact will be a loss of a projected \$130,928.89³ for FY 2027.

presumed EMS is aware of the sunset of the Westside District revenue allocation area this year, and therefore, no specific action by the Agency concerning the Westside District is necessary.

³ It is important to note that should the Agency Board decide to allow for EMS withdrawal, EMS will not realize a \$130,929 budget capacity increase; it will be less. Only 80% of the increment value is allocated to the new construction roll and available for a budget capacity bump.

Staff Recommendation

Agency Staff recommends denial of the EMS request to withdraw from the four RAAs.

In the event the Agency Board chooses to approve withdrawal from one or more RAAs, suggested motions in support of withdrawal are shown below.

MOTIONS**1. 30th Street District****Suggested Motion to Deny:**

I move to deny the withdrawal request by EMS for the 30th Street District as the Agency's obligations funded by revenue allocation proceeds exceed the amount of revenue allocation attributable to EMS and authorize the Chair to provide written notice to EMS citing the Agency's obligations and the action of the Board on this date.

Alternatively:

I move to accept the withdrawal application filed by EMS for the 30th Street District and direct the Chair and staff to prepare a resolution accepting the withdrawal and schedule a meeting of the Board to consider the resolution.

2. Shoreline District**Suggested Motion to Deny:**

I move to deny the withdrawal request by EMS for the Shoreline District as the Agency's obligations funded by revenue allocation proceeds exceed the amount of revenue allocation attributable to EMS and authorize the Chair to provide written notice to EMS citing the Agency's obligations and the action of the Board on this date.

Alternatively:

I move to accept the withdrawal application filed by EMS for the Shoreline District and direct the Chair and staff to prepare a resolution accepting the withdrawal and schedule a meeting of the Board to consider the resolution.

3. Gateway East District**Suggested Motion to Deny:**

I move to deny the withdrawal request by EMS for the Gateway East District as the Agency's obligations funded by revenue allocation proceeds exceed the amount of revenue allocation attributable to EMS and authorize the Chair to provide written notice to EMS citing the Agency's obligations and the action of the Board on this date.

Alternatively:

I move to accept the withdrawal application filed by EMS for the Gateway East District and direct the Chair and staff to prepare a resolution accepting the withdrawal and schedule a meeting of the Board to consider the resolution.

4. State Street District

Suggested Motion to Deny:

I move to deny the withdrawal request by EMS for the State Street District as the Agency's obligations funded by revenue allocation proceeds exceed the amount of revenue allocation attributable to EMS and authorize the Chair to provide written notice to EMS citing the Agency's obligations and the action of the Board on this date.

Alternatively:

I move to accept the withdrawal application filed by EMS for the State Street District and direct the Chair and staff to prepare a resolution accepting the withdrawal and schedule a meeting of the Board to consider the resolution.

**RESOLUTION OF THE ADA COUNTY EMERGENCY MEDICAL SERVICES
DISTRICT EXPRESSING INTENT TO WITHDRAW FROM URBAN RENEWAL
REVENUE ALLOCATION AREAS**

THIS RESOLUTION is adopted by the Board of Ada County Emergency Medical Services District (hereinafter “Board”) for the withdrawal from urban renewal revenue allocation areas pursuant to Idaho Code § 50-2906(5), as amended by House Bill No. 436 through the Idaho Legislature in 2025.

WHEREAS, the Ada County Emergency Medical Services District (the “District”) is a duly organized and existing ambulance service district under the laws of the State of Idaho; and

WHEREAS, the District currently participates in multiple urban renewal revenue allocation areas located within Ada County, including, but not limited to, the 30th Street Urban Renewal Area, Eagle Downtown East End Urban Renewal District, Garden City River Front East Urban Renewal Area, Gateway East Economic Development District URA, Linder District Urban Renewal, Meridian City Urban Renewal, Northern Gateway Urban Renewal, Shoreline District Urban Renewal, State Street District Urban Renewal, Union Urban Renewal District, and Westside Urban Renewal (collectively, the “Urban Renewal Areas”);

WHEREAS, Idaho Code § 50-2906(5) permits a fire protection district or ambulance service district to withdraw from being subject to an urban renewal revenue allocation financing provision, provided the urban renewal plan has no outstanding bonds, contractual obligations, or other indebtedness being funded by such revenue allocation financing greater than the district's attributable share as of December 31 of the prior tax year;

WHEREAS, in 2025 the District requested and received from the Ada County Clerk an accounting of its attributable revenue allocation proceeds as of December 31, 2024, which totaled \$306,799.66 and was transmitted to each applicable urban renewal agency, and following that

process the District successfully withdrew from the Kuna East Urban Renewal Area and the Kuna West Urban Renewal Area after those agencies approved the District's withdrawal

WHEREAS, on April 22, 2026, the District submitted a request to the Ada County Clerk's Office for an accounting of the District's attributable share of revenue allocation proceeds in accordance with Idaho Code § 50-2906(5)(b)(i); and

WHEREAS, on April 24, 2026, the Ada County Clerk's Office provided the requested accounting, which indicated that the District's total attributable revenue allocation proceeds across all Urban Renewal Areas as of December 31, 2025, was \$286,007.66, and this information was simultaneously transmitted to each applicable urban renewal agency; and

WHEREAS, the Board has reviewed this accounting and desires to proceed with withdrawal from all Urban Renewal Areas in accordance with Idaho Code § 50-2906(5)(b)(ii);

NOW, THEREFORE, BE IT RESOLVED, that pursuant to the authority of Idaho Code § 50-2906(5), the Board of Commissioners of the Ada County Emergency Medical Services District hereby expresses the District's intent to withdraw from all urban renewal revenue allocation financing provisions established under the urban renewal plans applicable to the identified urban renewal areas in Ada County.

BE IT FURTHER RESOLVED that a copy of this Resolution, along with the applicable revenue allocation accounting received from the Ada County Clerk attached hereto as Exhibit A, be transmitted to each relevant urban renewal agency on or before June 1, 2026.

BE IT FURTHER RESOLVED that the Board requests that each such agency promptly schedule a special meeting pursuant to Idaho Code § 50-2906(5)(c) to evaluate this Resolution and determine whether any outstanding bonds, contractual obligations, or indebtedness preclude the District's withdrawal so that, if accepted, each urban renewal agency may transmit this Resolution

and an agency resolution to the Ada County Clerk, Ada County Recorder, and Idaho State tax commission no later than the fourth Monday of July 2026.

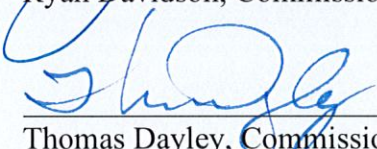
BE IT FURTHER RESOLVED that District staff are authorized and directed to take all further actions necessary to effectuate the District's withdrawal in accordance with Idaho law, including coordination with the Ada County Clerk, urban renewal agencies, and the Idaho State Tax Commission. This Resolution shall be effective immediately upon its adoption.

APPROVED AND ADOPTED this 26th day of May 2026.

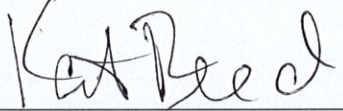
**Board of Ada County Emergency Medical Services
District**

By: 
Rod Beck, Commissioner

By: 
Ryan Davidson, Commissioner

By: 
Thomas Dayley, Commissioner

ATTEST:


Trent Tripple, Ada County Clerk

by Katie Reed, Chief Deputy Clerk

EXHIBIT A

Ada County EMS District Revenue Allocation

District	District Name	EMS Allocation	Total Revenue Allocation	% of Total
108	30th St	14,253.82	1,527,254.36	0.93%
115	Shoreline	10,924.61	1,170,539.16	0.93%
116	Gateway	89,428.99	9,581,908.65	0.93%
132	State St	16,321.47	1,751,356.25	0.93%
Total for all Boise URDs		\$ 130,928.89	\$ 14,031,058.42	

111	River Front East	22,891.88	1,877,907.35	1.22%
Total for all Garden City URDs		\$ 22,891.88	\$ 1,877,907.35	

88	Meridian	34,924.40	1,885,081.69	1.85%
114	Ten Mile	51,687.94	2,811,813.23	1.84%
125	Union	134.36	7,309.06	1.84%
127	Northern Gateway	3,085.19	167,833.50	1.84%
128	Linder	2,366.95	127,649.45	1.85%
Total for all Meridian URDs		\$ 92,198.84	\$ 4,999,686.93	

102	Eagle City	583.44	18,749.12	3.11%
103	Eagle City w/Sewer	39,404.58	1,273,369.90	3.09%
104	Eagle County	-	0.06	0.00%
105	Eagle County w/Sewer	0.03	1.08	2.78%
Total for all Eagle URDs		\$ 39,988.05	\$ 1,292,120.16	

Total Revenue Allocation for All Urban Renewal Districts		\$ 286,007.66	\$ 22,200,772.86	
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RE: Ada County EMS District Revenue Allocation Accounting – Capital City Development Corporation

From Sarah Lund <sjlund@adacounty.id.gov>

Date Tue 5/5/2026 1:22 PM

To Joey Chen <jchen@ccdcboise.com>; Holli Klitsch <HKlitsch@ccdcboise.com>

WARNING: This email originated outside our organization. **DO NOT CLICK** links or attachments, and **DO NOT RESPOND**, unless you recognize the sender and know the content is safe.

Good afternoon,

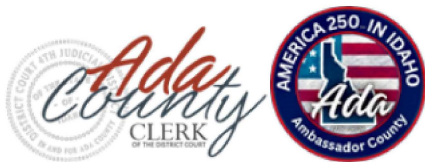
Pursuant to Idaho Code § 50-2906(5)(b)(i) and in response to a request by the Ada County Emergency Medical Services (EMS) District, please find below the financial accounting prepared by the Ada County Clerk's Office. This accounting reflects EMS District's attributable share of revenue allocation proceeds as of December 31, 2025, from all urban renewal districts administered by Capital City Development Corporation.

- 30th Street Area Urban Renewal – EMS Revenue allocation as of 12/31/25, tax year 2024, was **\$14,253.82**
- Gateway East Economic Development District – EMS Revenue allocation as of 12/31/25, tax year 2024, was **\$89,428.99**
- Shoreline District – EMS Revenue allocation as of 12/31/25, tax year 2024, was **\$10,924.61**
- State Street District – EMS Revenue allocation as of 12/31/25, tax year 2024, was **\$16,321.47**

This accounting is being transmitted simultaneously to your agency and the EMS District in accordance with the statute's withdrawal procedures under House Bill 436. The EMS District is currently reviewing this information as it considers a possible resolution of withdrawal, which may be adopted by the Board of the Ada County EMS District before the June 1, 2026, deadline.

Please contact the Ada County Clerk's Office if you have questions or require further clarification.

Thanks,
Sarah Lund



Sarah Lund, CGFM
Controller
Ada County Clerk's Office
200 W. Front St., Boise, ID
83702
Office: 208-287-6982

ATTACHMENT 3

Capital City Development Corporation
Project List/Financial Obligations List by District
Prepared: 6/15/2026

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
30TH STREET DISTRICT ("30th" or "30th District")					
114 N. 23rd St., New Path 2. Type 3 Agreement with Pacific West Communities, Inc.	257,234				
170 S. 28th Street, Finch, Type 1 Participation Agreement with Finch I, LLC.	20,000				
2618 W. Fairview Ave., The LOCAL Fairview. Type 2 Agreement with LOCAL Acquisitions, LLC			330,000	330,000	330,000
3150 W. Main St., College of Western Idaho (CWI) River District Development. Participation Agreement with Ball Ventures				500,000	500,000
Ahlquist (Final Agreement not executed yet)					
Total Project Obligations - 30th Street	\$ 277,234	\$ -	\$ 330,000	\$ 830,000	\$ 830,000
SHORELINE DISTRICT ("SL" or "SL District")					
1025 S. Capitol Blvd., Capitol Campus. Type 3 Agreement with J Fisher Companies (LOI in place, agreement not finalized)	-	-	16,000,000	380,000	380,000
Shoreline District Streetscape Design Standards. Type 4 Agreement with Boise Planning & Development Services	80,000				
Total Project Obligations - Shoreline	\$ 80,000	\$ -	\$ 16,000,000	\$ 380,000	\$ 380,000
GATEWAY EAST DISTRICT ("GE" or "GE District")					
6656 S. Eisenman Road, Maverik, Type 1 Participation Agreement with Kum & Go, LC.	200,000				
9025 S. Federal Way, Mixed-Use Office and Industrial Project. Type 2 Agreement with 9025 Federal, LLC	6,194				
2500 E. Freight St., Boise Gateway 3&4. Type 2 Agreement with Boise Gateway 3, LC		140,000	140,000	140,000	140,000
10026 S. Eisenman Rd., On The Run Travel Center (fka Mr. Gas). Type 2 Agreement with Lynch Land Development, LLC	82,000	82,000			
(sold to Conrad & Bischoff, LLC)					
1001 E. Gowen Rd., The AZEK Company Manufacturing & Distribution Facility. Type 2 Agreement with CPG International, LLC		465,000			
951 E. Gowen Rd & 7031 E. Eisenman Rd., Red River Logistics and Commerce Centers. Type 2 Agreement with Red River Logistics Center, LLC and Red River Commerce Center, LLC	974,000	974,000	974,000	426,084	
2392 E. Winco Ct. EastPort Logistics. Type 4 Agreement with EastPort Owner, LLC	3,950,000	-	382,834	382,834	382,834
Total Project Obligations - Gateway East	\$ 5,212,194	\$ 1,661,000	\$ 1,496,834	\$ 948,918	\$ 522,834
STATE STREET DISTRICT ("SS" or "SS District")					
1711 N 31st Street, Residential Infill Development. Type 1 Agreement with Cook Property Management, LLC	200,000				
3108 W Bella Street, Residential Infill Development. Type 1 Agreement with Cook Property Management, LLC	150,000				
3922 W. State St., Wilson Station (fka State & Arthur). Type 3 with Agreement Pacific West Communities, Inc	215,000	215,000	118,291		
Total Project Obligations - State Street	\$ 565,000	\$ 215,000	\$ 118,291	\$ -	\$ -