



AGENDA BILL

Agenda Subject: Resolution 1980: Adopt FY2026 Amended Budget		Date: August 26, 2026
Staff Contact: Joey Chen, Finance & Administration Director Holli Klitsch, Controller	Attachments: 1. Resolution 1980 2. Exhibit A: FY2026 Amended Budget 3. Exhibit B: Published FY2026 Amended Budget Summary by fund on Idaho Statesman	
Action Requested: Approve Resolution 1980 adopting the FY2026 Amended Budget.		

Background:

The FY2026 Original Budget was adopted by the Agency Board in August 2025. Since then, the FY2026 Budget was amended once in May 2026, to increase from \$50,064,149 to \$52,318,824, a change of \$2.3 million to complete capital projects that experienced construction delays in the River Myrtle – Old Boise District

To reflect all other updated revenues, expenses, and projects, the CCDC Board of Commissioners amends the overall Agency budget one more time, from \$52,318,824 to \$29,270,335, now near the end of the fiscal year as a starting place for the coming fiscal year's budget.

As statutorily required, this FY2026 Amended Budget and public hearing notice was published twice in the *Idaho Statesman* newspaper, on August 14 and 21. The Board will conduct the public hearing on the FY2026 Amended Budget beginning at noon, Wednesday, August 26, 2026, at the Agency. When the hearing concludes the Board will consider the adoption of the FY2026 Amended Budget via Resolution 1980.

Fiscal Notes:

FY2026 Current Budget	\$ 52,318,824
FY2026 Amended Budget	\$ 29,270,335
<i>Change</i>	\$ 23,048,489

Exhibit A is the complete FY2026 Amended Budget with line-item detail by revenue and expense category and notable change narrative.

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

Staff Recommendation: Approve Resolution 1980 adopting the FY2026 Amended Budget.

Suggested Motion:

I move adoption of Resolution 1980 to approve the FY2026 Amended Budget totaling **\$29,270,335** and authorize the Executive Director to file copies of the budget as required by law.

RESOLUTION NO. 1980

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 "AMENDED 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 IN AN AMENDED AMOUNT; DIRECTING THE AGENCY EXECUTIVE DIRECTOR TO SUBMIT THE RESOLUTION AND AMENDED BUDGET TO THE CITY OF BOISE AND ANY PERSON OR ENTITY ENTITLED TO A COPY OF THE RESOLUTION AND AMENDED 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 adopted its Ordinance No. 5596 on December 6, 1994, approving the River Street Plan and making certain findings; and,

WHEREAS, the City, 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,

WHEREAS, following said public hearing, the City adopted its Ordinance No. 6362 on November 30, 2004, approving the River Myrtle-Old Boise Plan and making certain findings; and,

WHEREAS, the City, 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 ("First Amendment to the River Myrtle-Old Boise Plan"); and,

WHEREAS, following said public hearing, the City 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, 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), 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, after providing notice of the meeting and consideration of the content of the proposed budget, the Agency did duly adopt its Fiscal Year 2026 budget at the Agency Board meeting of August 27, 2025, by adoption of Agency Resolution 1940; and,

WHEREAS, Idaho Code Sections 50-2903(5) and 50-1002 provide the procedure for amending a budget; and,

WHEREAS, by Agency Resolution 1966 adopted May 11, 2026, the Agency Board amended the Fiscal Year 2026 Budget to reflect an increase in revenue and expense totals in the River Myrtle-Old Boise Revenue Allocation Fund which had the effect of increasing the Fiscal Year 2026 Agency Total Revenues and Total Expenses; and,

WHEREAS, since August 27, 2025, certain circumstances have changed necessitating the further revision of the Fiscal Year 2026 budget; and,

WHEREAS, the Agency has prepared a proposed amendment for the Fiscal Year 2026 Budget, a copy of which is included within the Notice of Hearing; and,

WHEREAS, the Agency Board tentatively approved the proposed amendment for the Fiscal Year 2026 Budget at its public Board meeting on August 10, 2026; and,

WHEREAS, the Agency has previously published notice of a public hearing to consider the proposed Fiscal Year 2026 Amendment to be conducted on Wednesday, August 26, 2026, at the Agency offices, 121 North 9th Street, Suite 501, Boise, Idaho; and,

WHEREAS, on Wednesday, August 26, 2026, 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 amended 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 Sections 50-2006, 50-2903 and 50-1002, the Agency is required to pass a resolution for any amendment to the annual appropriation resolution and submit the amended resolution to the City of Boise and any person or entity entitled to a copy of this Resolution and amended budget.

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: That the above statements are true and correct.

Section 2: That the total amended 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, 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 amended budget to the City of Boise on or before September 1, 2026, and to provide a copy of this Resolution and the amended budget to any person or entity entitled to a copy of this Resolution and amended 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 26, 2026. Signed by the Chair of the Agency Board of Commissioners and attested by the Secretary to the Agency Board of Commissioners on August 26, 2026.

URBAN RENEWAL AGENCY OF BOISE CITY

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

ATTEST:

Signed by:
Lauren McLean
483D2DB5BAE0452...
BY: _____
Lauren McLean, Secretary

EXHIBIT A



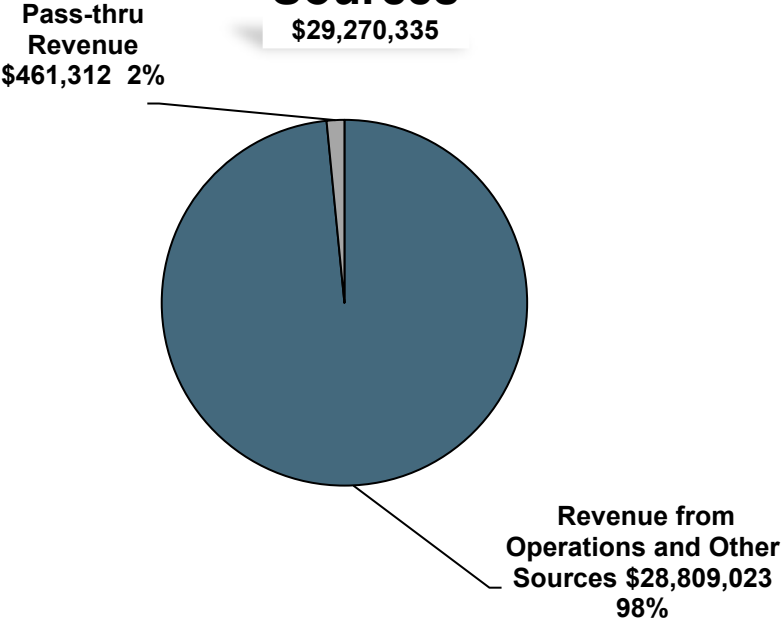
FY2026 AMENDED BUDGET

October 1, 2025 - September 30, 2026

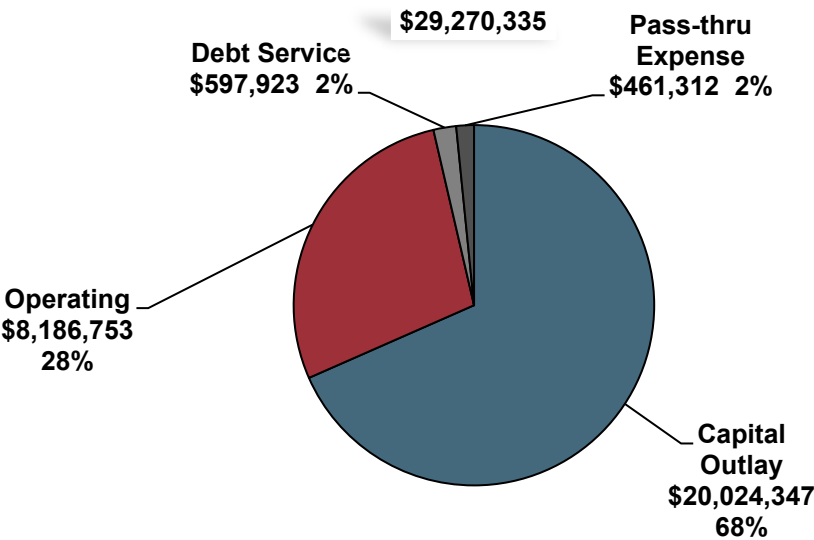


FY2026 AMENDED Budget

Sources



Uses



FY2026 AMENDED BUDGET REVENUE SUMMARY	2026 CURRENT**	2026 AMENDED	Changes
Revenue from Operations			
* Revenue Allocation (Tax Increment).....	23,900,000	24,200,000	300,000
* Parking Revenue.....	9,745,401	9,936,230	190,829
Other Revenues (Various Reimbursements).....	791,542	888,562	97,020
Subtotal	\$ 34,436,943	\$ 35,024,792	\$ 587,849
Other Sources			
Misc. Revenues (Interest/Leases/Property Transactions).....	552,000	1,146,200	594,200
Bond Financing.....	23,000,000	30,000,000	7,000,000
Use of (Transfer to) Working Capital Fund.....	(6,131,431)	(37,361,969)	(31,230,538)
Subtotal	\$ 17,420,569	\$ (6,215,769)	\$ (23,636,338)
Subtotal - Revenue from Operations	\$ 51,857,512	\$ 28,809,023	\$ (23,048,489)
Pass-Through Revenue			
Ada County Courthouse Corridor Leases.....	461,312	461,312	-
Subtotal	\$ 461,312	\$ 461,312	\$ -
TOTAL REVENUE	\$ 52,318,824	\$ 29,270,335	\$ (23,048,489)
EXPENSE SUMMARY	2026 CURRENT**	2026 AMENDED	Changes
Operating Expense			
Services & Operations.....	3,520,463	3,501,543	(18,920)
Personnel Costs.....	3,582,030	3,361,145	(220,885)
Facilities Management.....	731,049	599,845	(131,204)
Professional Services	1,180,100	724,220	(455,880)
Subtotal	\$ 9,013,642	\$ 8,186,753	\$ (826,889)
Debt Service			
Debt Service.....	310,000	597,923	287,923
Subtotal	\$ 310,000	\$ 597,923	\$ 287,923
Capital Outlay			
Office Furniture/Computer Equipment.....	50,000	71,000	21,000
* Capital Improvement Projects (part of CIP).....	22,486,794	11,456,245	(11,030,549)
* Contractual Obligations (part of CIP).....	1,363,890	2,054,683	690,793
* Parking Reinvestment Plan (PRP).....	9,414,100	3,340,219	(6,073,881)
* ParkBOI System Expansion	9,092,028	2,994,942	(6,097,086)
* Mobility Projects.....	127,058	107,258	(19,800)
Subtotal	\$ 42,533,870	\$ 20,024,347	\$ (22,509,523)
Subtotal - Expenses for Operations	\$ 51,857,512	\$ 28,809,023	\$ (23,048,489)
Pass-Through Expense			
Ada County Courthouse Corridor Leases.....	461,312	461,312	-
Subtotal	\$ 461,312	\$ 461,312	\$ -
TOTAL EXPENSE	\$ 52,318,824	\$ 29,270,335	\$ (23,048,489)

* Detail Attached

** Original budget adopted in August 2025 totaling \$50 million, as amended in May 2026 to increase the River Myrtle - Old Boise District expenditures and the overall budget totaling \$52.3 million, is referred to as the 2026 current budget.

FY2026 AMENDED BUDGET		2026	2026	
REVENUE DETAIL		CURRENT**	AMENDED	Changes
Revenue Allocation (Tax Increment)				
State Street District.....	2,200,000	2,300,000	100,000	
Gateway East District.....	11,100,000	11,300,000	200,000	
Shoreline District.....	1,400,000	1,400,000	-	
30th Street District.....	1,800,000	1,800,000	-	
Westside District.....	7,400,000	7,400,000	-	
Subtotal	23,900,000	24,200,000	300,000	
	-	-	-	
Parking Revenue				
Hourly Parkers.....	7,107,357	7,363,113	255,756	
Monthly Parkers.....	4,402,374	4,370,098	(32,276)	
Validation / Special Events / Violation.....	456,890	387,148	(69,742)	
Hotel Parking Revenue.....	244,522	265,327	20,804	
First Hour Free Discount.....	(2,576,742)	(2,567,456)	9,286	
Other Parking Revenues.....	111,000	118,000	7,000	
Subtotal	9,745,401	9,936,230	190,829	
	-	-	-	

FY2026 AMENDED BUDGET EXPENSE DETAIL	2026 CURRENT**	2026 AMENDED	Changes
Capital Improvement Projects			
State Street District.....	1,312,189	269,435	(1,042,754)
Gateway East District.....	9,415,000	100,000	(9,315,000)
Shoreline District.....	1,825,000	176,356	(1,648,644)
30th Street District.....	1,562,000	1,068,690	(493,310)
Westside District.....	6,124,544	7,593,703	1,469,159
River Myrtle-Old Boise District.....	2,248,061	2,248,061	-
Subtotal	22,486,794	11,456,245	(11,030,549)
	-	-	-
Contractual Obligations			
State Street District.....	215,000	215,000	-
Gateway East District.....	234,000	1,075,358	841,358
30th Street District.....	257,234	257,234	-
Westside District.....	657,656	507,091	(150,565)
Subtotal	1,363,890	2,054,683	690,793
	-	-	-
Parking Reinvestment Plan			
New PARCS Equipment Purchase & Installation.....	888,100	766,000	(122,100)
9th & Front Elevator Modernization & Stairwell Enclosure.....	6,677,000	1,708,000	(4,969,000)
All Other Projects.....	1,849,000	866,219	(982,781)
Subtotal	9,414,100	3,340,219	(6,073,881)
	-	-	-
ParkBOI System Expansion			
^^1010 W. Jefferson St., Public Parking Facility and Commercial Space.....	9,092,028	2,994,942	(6,097,086)
	9,092,028	2,994,942	(6,097,086)
	-	-	-
Mobility Projects			
VRT Transit Assessment for Improvements.....	6,758	6,758	-
ParkBOI Initiatives.....	25,000	6,500	(18,500)
11th Street Mobility.....	16,500	15,200	(1,300)
Mobility Initiatives.....	18,800	18,800	-
City Go Contribution.....	60,000	60,000	-
Subtotal	127,058	107,258	(19,800)
	-	-	-

^^FY2026 amended budget includes \$4.6M in the Westside District for this capital project.



FY2026 AMENDED BUDGET

Summary

REVENUE

Tax Increment Revenue - \$300k net increase in estimated FY2026 amended revenues as final property values received in October for State Street and Gateway East districts came in slightly higher than what was used to develop the FY2026 budget last summer.

Parking Revenue - \$191k net increase as hourly and hotel parking revenues outperformed initial projections as demand was higher than anticipated.

Other Revenue (Various Reimbursements) – Increase of \$97k is largely the result of changes in the cost-share agreement with Ada County Highway District (ACHD) for road reconstruction completed as part of the Agency's Bannock Street Streetscape Improvement project in the Westside District.

ACHD replaces 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.

Misc. Revenues (Interest / Leases / Property Transactions) – Revised up by \$594k for more interest income earned on investments held in the Local Government Investment Pool (LGIP).

Bond Financing Revenue – Increase of \$7 million due to the 1010 West Jefferson Street Commercial Space and Public Parking Facility bond budget evolving from preliminary data last summer to an approved guaranteed maximum price (GMP) in July 2026.

Working Capital Fund - Synching with updated revenues and expenses, \$37.4 million will be transferred to the working capital fund rather than \$6.1 million shown in the current FY2026 budget.

The Agency's long-term business plan accounts for projected revenues and expenses and projects throughout the terms of all the Agency's urban renewal districts and is the basis for the use of the working capital fund.

EXPENDITURES

OPERATING EXPENSES

This expense category has an \$827k decrease from current to amended. Significant contributors to this reduction include:

- Professional Services – Less spending than initially budgeted for in this expense category across all urban renewal district and parking funds.

DEBT SERVICE

Revised up by \$288k for cost of issuance of Parking System Revenue Bonds, Series 2026.

CAPITAL OUTLAY

Capital Improvement Projects

\$22.5 million in the FY2026 current budget for capital projects is decreased by \$11 million. Four out of the five districts have less project spending than originally budgeted for this fiscal year. Alternatively, as the Westside District prepares to sunset at the end of FY2026, this district is accomplishing \$1.5 million more than originally budgeted for capital project investments.

- Westside – \$1.5 million net increase is due to realized savings from other district projects including Bannock Street Streetscape Improvements and unspent funds from prior years. These additional resources are reprogrammed to the 1010 West Jefferson Street Public Parking Facility and Commercial Space project.
- 30th Street, Shoreline, Gateway East, and State Street districts – \$12.5 million net decrease is due to interagency coordination resulting in adjusting Agency investments to future years to better align with other public agency's projects.
 - In the current FY2026 budget, Gateway East had \$9 million programmed for partnership investments with other public agencies. The revised vision of the Lake Hazel Road alignment moved the timing of the Agency's \$3.2 million investment to future years. Additionally, efforts to begin economic development opportunities originally budgeted for \$3.7 million, have been placed on hold due to the airport master plan update.

Parking Reinvestment Plan (PRP) Projects

Significant adjustments made to the PRP include a \$5 million decrease for project costs carried forward to fiscal years 2027 and 2028 for the 9th and Front Elevator Modernization and Stairwell Enclosure. Duration of design, bidding, and construction required more time than originally anticipated.

ParkBOI System Expansion

\$6.1 million decrease for the 1010 West Jefferson Street Public Parking Facility and Commercial Space due to project costs carried forward to future years. This project is actively advancing and will continue into fiscal years 2027 and 2028.

Legals & Public Notices

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

AN AMENDED 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 amended 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 amended 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 26, 2026, 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 amended budget. A copy of the proposed amended 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	FISCAL YEAR 2025 ACTUAL	CURRENT FISCAL YEAR 2026 BUDGET	AMENDED FISCAL YEAR 2026 BUDGET
GENERAL OPERATIONS FUND				
Transfers	3,686,247	4,142,503	5,955,440	4,658,475
Other	311,446	321,658	309,435	337,231
Total Revenues	3,997,692	4,464,160	5,364,845	4,995,706
Total Expenses	3,997,692	4,464,160	5,364,845	4,995,706
RIVER-MYRTLE / OLD BOISE REV ALLOC FUND				
Revenue Allocation (Property Tax Increment)	14,747,489	14,319,743	-	-
Transfers	2,002,714	14,905,335	2,110,841	2,110,841
Other	5,019,754	3,667,245	143,834	143,834
Total Revenues	21,769,958	32,892,323	2,254,675	2,254,675
Total Expenses	21,769,958	32,892,323	2,254,675	2,254,675
WESTSIDE REVENUE ALLOCATION FUND				
Revenue Allocation (Property Tax Increment)	5,504,571	6,325,606	7,400,000	7,400,000
Transfers	(3,444,755)	2,209,784	(944,762)	122,066
Other	1,340,363	1,481,284	619,962	723,728
Total Revenues	3,400,179	10,016,673	7,075,200	8,245,794
Total Expenses	3,400,179	10,016,673	7,075,200	8,245,794
30TH STREET REVENUE ALLOCATION FUND				
Revenue Allocation (Property Tax Increment)	1,514,200	1,539,835	1,800,000	1,800,000
Transfers	(977,935)	(1,599,133)	45,234	(535,076)
Other	56,560	59,298	29,000	76,000
Total Revenues	592,826	-	1,874,234	1,340,924
Total Expenses	592,826	-	1,874,234	1,340,924
SHORELINE REVENUE ALLOCATION FUND				
Revenue Allocation (Property Tax Increment)	870,239	1,186,553	1,400,000	1,400,000
Transfers	(363,977)	(1,193,125)	483,000	(1,238,644)
Other	25,984	26,586	12,000	38,000
Total Revenues	532,246	20,014	1,895,000	199,356
Total Expenses	532,246	20,014	1,895,000	199,356
GATEWAY EAST REVENUE ALLOCATION FUND				
Revenue Allocation (Property Tax Increment)	7,781,613	9,652,189	11,100,000	11,300,000
Transfers	(6,597,777)	(9,501,661)	(1,523,000)	(10,471,642)
Other	176,877	237,606	407,000	362,000
Total Revenues	1,360,713	388,134	9,684,000	1,190,358
Total Expenses	1,360,713	388,134	9,684,000	1,190,358
STATE STREET REVENUE ALLOCATION FUND				
Revenue Allocation (Property Tax Increment)	1,621,687	1,785,271	2,200,000	2,300,000
Transfers	(1,587,267)	(1,802,201)	(630,844)	(1,832,565)
Other	23,860	30,080	18,000	32,000
Total Revenues	58,280	13,150	1,587,156	499,435
Total Expenses	58,280	13,150	1,587,156	499,435
PARKING FUND				
Parking Operation	9,140,831	9,579,719	9,690,404	9,874,230
Transfers	(6,164,547)	(4,625,450)	(10,984,032)	(30,364,655)
Other	825,540	1,049,046	23,787,342	31,034,512
Total Revenues	3,801,823	6,003,315	22,583,684	10,544,087
Total Expenses	3,801,823	6,003,315	22,583,684	10,544,087
TOTAL REVENUES	35,513,718	53,797,770	52,348,824	29,270,335
TOTAL EXPENSES	35,513,718	53,797,770	52,348,824	29,270,335

MOTION TO APPROVE THE PROPOSED AMENDED BUDGET PASSED BY THE BOARD OF COMMISSIONERS OF THE CAPITAL CITY DEVELOPMENT CORPORATION IN BOISE, IDAHO, THIS 10TH DAY OF AUGUST 2026. This is an accurate statement of the proposed expenditures and revenues as presented to the Board of Commissioners for Fiscal Year 2026 as amended. APPROVED BY THE CHAIR OF THE CAPITAL CITY DEVELOPMENT CORPORATION IN BOISE, IDAHO THIS 10TH DAY OF AUGUST 2026. John Stevens, Vice Chair. Lauren McLean, Secretary.

LEGAL NOTICE
NOTICE OF PUBLIC HEARING
Proposed Budget Amendment for Fiscal Year 2026
Eagle Urban Renewal Agency
Eagle, Idaho

A public hearing pursuant to Idaho Code 50-1002 will be held for consideration of the Eagle Urban Renewal Agency (EURA) proposed budget amendment for the fiscal year from October 01, 2025 to September 30, 2026. The hearing will be held at Eagle City Hall, 660 E Civic Ln, Eagle, ID 83616 at 9 a.m. on August 18, 2026. The EURA budget funds the programs, services and capital projects that the EURA Board has determined to be important to meet EURA's strategic goals. All interested persons are invited to appear and show cause, if any, why such budget amendment should or should not be adopted. Copies of the proposed EURA amended budget in detail are available at the City Hall during regular office hours (8:00 a.m. to 5:00 p.m. weekdays). Written comments may be submitted by email to Ashley Squyres, EURA Administrator, prior to the meeting at: eaagleurbanrenewal@gmail.com. This public hearing on the proposed budget amendment is required for formal adoption of the FY2026 budget amendment.

City Hall is accessible to persons with disabilities. Anyone desiring accommodation for disabilities related to the budget documents or to the hearing, please contact the City Clerk's Office, (208) 939-6813 at least 48 hours prior to the public hearing. The proposed FY2024 budget with the amendment is shown below including estimated expenditures and revenues.

	FY 2025 Actual	FY 2026 Budget-Original	FY 2026 Actual to Date	Proposed FY 2027 Budget
Revenue - Taxes	\$ 1,815,886	\$ 1,900,000	\$ 1,380,326	\$ 2,100,000
Revenue - Other	\$ 243,815	\$ 142,000	\$ 151,008	\$ 205,000
Expenditures	\$ 88,042	\$ 163,038	\$ 81,940	\$ 163,038
Capital Outlay	\$ 920,430	\$ 6,420,161	\$ 558,420	\$ 6,683,161
Net Effect Fund Balance	\$ 1,051,229	\$ 0	\$ 890,974	\$ 0

Further information may be found at www.eagleurbanrenewal.org

Ashley Squyres
Administrator for the
Eagle Urban Renewal Agency
Pub. August 7 and August 14, 2026

NOTICE OF TRUSTEE'S SALE

NOTICE IS HEREBY GIVEN that on November 2, 2026 at the hour of 9:00 AM of said day, at the Courtyard by Marriott Boise Downtown, 222 S. Broadway Avenue, Boise, ID 83702. The Trustee will sell at public auction to the highest bidder, for cash in lawful money of the United States of America, all payable at the time of sale, the following described real property situated in the County of Ada, State of Idaho, and described as follows, to-wit:

Lot 1 in Block 5 of Paradise Estates Subdivision, according to the official Plat thereof, filed in Book 34 of Plats at Page 2080-2081, as Amended by that certain Affidavit Recorded April 18, 1975, as Instrument No. 7507537, and Amended recorded October 5, 1977, as Instrument No. 7748086; and further Amended by affidavit Recorded April 4, 1978, as Instrument No. 7817092, official records of Ada County, Idaho.

EXCEPT that portion deeded to Ada County Highway District by Warranty Deed recorded July 14, 1995 as Instrument No. 95047841, described as follows: To find the place of beginning Commence at the Southwest corner of said Lot 1; thence South 89°58'47" East along the South line of said Lot 1, a distance of 76.07 feet to a point for the Place of Beginning; thence continuing along the South line of said Lot 1 South 89°58'47" East, a distance of 3.93 feet to a point; thence Around a curve in a counterclockwise direction having a delta angle of 90°00'00", an arc distance of 31.42 feet, a radius of 20.00 feet, and a chord of North 45°01'13" East along the Southeast line of said Lot 1, a distance of 28.28 feet to a point; thence North 0°01'13" East along the East line of said Lot 1, a distance of 3.49 feet to a point; thence South 45°32'43" West, a distance of 33.54 feet to the Place of Beginning.

The Seller has no knowledge of a more particular description of the above-described real property, but for purposes of compliance with Idaho Code Section 60-113, the Trustee has been informed that the street address of 1599 S Oriole Way, Boise, ID 83709-1326, may sometimes be associated with said real property.

Said sale will be made, without covenant or warranty regarding title, possession or encumbrances, to satisfy the obligation secured by and pursuant to the power of sale conferred in the Deed of Trust made and entered into on April 24, 2020, by and among Travis Jackson, an unmarried man, as Grantor, and Stewart Title Company, as Trustee, and Mortgage Electronic Registration Systems, Inc. as nominee for Caliber Home Loans, Inc., as Beneficiary; said Deed of Trust having been filed of record on April 29, 2020 as Instrument No. 2020-050118, Official Records of Ada County, Idaho. The naming of the above Grantor(s) is done to comply with Idaho Code Section 45-1506(4)(a); no representation is made as to the responsibility of Grantor(s) for this obligation. Pursuant to 31 CFR § 1031.320, non-financed, or self-financed entity bidders must provide a form OMB No. 1506-0080 with parts III and V completed, in order to bid. This form is available at: <https://www.fincen.gov/system/files/2025-09/REER-Form-508C.pdf> and must be provided by the winning bidder at the time of sale. Failure to provide the information as requested will result in the bid being disqualified.

The default for which the sale is to be made is that Grantor(s) have failed to pay one or more monthly installment payments under a deed of trust note dated April 24, 2020, secured by the above-mentioned Deed of Trust, together with accruing late charges, plus any other charges lawfully due under the note, deed of trust, and Idaho law.

The balance owing as of 06/19/2026 on the obligation secured by said Deed of Trust is the amount of \$282,842.34; plus, service charges, late charges, and any other costs or expenses associated with this foreclosure as provided by the Deed of Trust or Deed of Trust Note, or by Idaho law. Dated this 24th day of June, 2026.
Brian G. Sayer
IPL0362280
Aug 7,14,21,28 2026

NOTICE OF HEARING BY PUBLIC LICATION

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

Case No. CV01-26-02535

In the Matter of the Estate of Betty Lou Wilson, Deceased

TO: UNKNOWN HEIRS OF BETTY LOU WILSON, DECEASED, AND ALL UNKNOWN PERSONS WHO HAVE OR CLAIM ANY INTEREST IN THE ESTATE OF BETTY LOU WILSON, DECEASED, OR IN THE MATTER BEING LITIGATED IN THE HEREINAFTER MENTIONED HEARING. Hearing on the Petition for Judgment of Complete Settlement of Estate by Personal Representative filed in the above-captioned matter, which Petition provides, inter alia, for distribution of all estate assets, will be held at the Ada County Courthouse, 200 W. Front St., Boise, Ada County, Idaho, before the Honorable Fafa Al-Jidani, on Thursday, September 10, 2026 at 9:30 a.m. Pursuant to I.C. § 15-1-401, notice of the time and place of hearing on said Petition is hereby given you by publication, once each week, for three consecutive weeks. Information as to how to attend the hearing can be obtained by contacting the Fourth Judicial District Court of Ada County, Idaho, Magistrate Division, or Popplewell Law Firm, PLLC. Dated: July 21, 2026

POPPLEWELL LAW FIRM, PLLC

By: /s/ Joseph D. Popplewell
JOSEPH D. POPPLEWELL
Attorney for Personal Representative
497 Eastland Dr.
Twin Falls, ID 83301
(208) 358-2396
IPL0362774
Aug 7,14,21 2026

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Legals & Public Notices

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

In the Matter of the Estate of: Laurie Sue Burnell, Deceased.
Case No.: CV01-26-14865
NOTICE TO CREDITORS
(I.C. § 15-3-801)
NOTICE IS HEREBY GIVEN that Elizabeth Burnell Milan 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 (4) 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 this 29th day of July, 2026.

/s/ Evan M.E. Barrett
Evan M.E. Barrett
ADVANCED LEGAL PLANNING, PLLC
5519 N. Glenwood Street, Suite 110
Garden City, ID 83714
Telephone: 208-367-0723
Facsimile: 208-639-6400
EService: efleidlau@alpidaho.com
Attorney for Personal Representative
IPL0362285
Jul 31,Aug 7,14,21 2026

REQUEST FOR QUALIFICATIONS - DESIGN-BUILD SERVICES

IDAHO AGRITECH ACADEMY - NEW CAMPUS DEVELOPMENT
Idaho Agritech Academy is soliciting Statements of Qualifications (SOQs) from qualified Design-Build Teams for the planning, design, and construction of a new permanent educational campus in Nampa, Idaho. The proposed project is anticipated to include approximately 40,000 to 50,000 gross square feet of educational facilities together with associated site improvements, parking, utilities, outdoor learning environments, and future expansion opportunities. The selected Design-Build Team will provide services including project planning, site feasibility and validation, educational programming, design, cost estimating, scheduling, permitting, construction, commissioning, and project closeout. Selection will be based upon qualifications, including firm experience, key personnel, project understanding and technical approach, site evaluation and preconstruction capabilities, community partnership and local engagement, and relevant project experience.
RFQ Issued: August 14, 2026
Deadline for Questions: August 25, 2026
Statements of Qualifications Due: September 10, 2026, at 3:00 PM MT
Interested firms may obtain the complete Request for Qualifications and submission requirements by contacting:
Johnathon Caradonna
Paradigm of Idaho
Johnathon@paradigm-ors.biz
Statements of Qualifications must be delivered in accordance with the requirements contained in the RFQ. Idaho Agritech Academy reserves the right to reject any or all Statements of Qualifications, waive minor irregularities, modify the procurement schedule, or cancel or reissue the solicitation when determined to be in the best interest of the Academy.
IPL0365496
Aug 14,28 2026

Boise State University Sale

Boise State University is interested in selling a 2013 Kubota RTV900 with Blizzard 680LT snow plow attachment. Vehicle has 5900 engine hours. Asking price is \$6,500. This item is available on a first come first serve basis and all offers will be entertained. Boise State will accept offers until 5pm 8/31/26 MDT. This will be sold as is and the buyer is responsible for timely pick up. For questions, contact Wade at 208-426-3592. IPL0365200
Aug 14,21 2026

LEGAL NOTICE
INVITATION TO BID
FB-2026-082 Ann Morrison Park Surface Water Pumping Station

City of Boise
City of Boise Purchasing will accept bids for **FB-2026-082** until **10:00 AM** local time; **August 26, 2026**. A **pre-bid meeting** will be held on **8/17/26 at 10:00 AM** local time at **Ann Morrison Park at the restroom building near the tennis courts. This is the project location.** Bid documents are available online at <https://www.cityofboise.org/departments/finance-and-administration/purchasing>. Disadvantaged business enterprises are encouraged to submit bids.
IPL0363888
Aug 7,14,21 2026

Summons

IN THE DISTRICT COURT OF THE THIRD JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF PAYETTE

Case No.: CV38-26-0450

CHEYE AND COTY COX
Plaintiffs,

vs.

STEVE TUTTLE,
MARYANNE BROWN,
STEPHENIE HOGAN,
also all other persons or parties unknown claiming any right, title, lien, or interest in the property described in the complaint herein,
Defendants.

SUMMONS

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

TO: All other persons or parties unknown claiming any right, title, lien, or interest in the property described in the Complaint to Quiet Title filed 4/24/2026 as: The East 266 feet of the following described tract of land situated in Block 28 of Westslope Plat, as per Plat in Book 1, Page 35, Plat Records, Payette County, Idaho, also being a portion of Government Lot 3 of Section 3, Township 8 North, Range 5 West, Boise Meridian, Payette County, Idaho: Commencing at the Southwest corner of said Government Lot 3; thence North 0°00'05" East along the Westerly boundary of said Government Lot 3 a distance of 136.88 feet to the True Point of Beginning; thence continuing North 0°00'05" East a distance of 53.62 feet; thence North 89°59'37" East parallel with the Southerly boundary of said Government Lot 3 a distance of 481.59 feet; thence South 0°00'05" West parallel with said Westerly boundary a distance of 88.53 feet; thence South 88°22'27" West a distance of 352.23 feet; thence North 0°00'05" East a distance of 25.26 feet; thence North 34°52'53" West a distance of 23.90 feet; thence South 89°59'37" West parallel with said Southerly boundary a distance of 115.83 feet to the True Point of Beginning. You have been sued by Cheye and Coty Cox, the Plaintiffs, in the District Court in and for Payette County, Idaho, Case No. CV38-26-0450. The nature of the claim against you is a claim for judgment in equity to establish sole title to the real property located at 727 S 12th Street, Payette, Idaho 83661, more particularly described in the Complaint.

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 1130 3rd Avenue North, Payette, Idaho 83661, phone number 208-642-6000, and served a copy of your response on the Plaintiff's attorney at Yurri Rose LLP, PO Box "S", Ontario, Oregon 97914, phone number 541-889-5368. 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.

CLERK OF THE DISTRICT COURT
/s/Julie Smith
Deputy Clerk

Simonne Landau
YTURRI ROSE LLP
PO Box "S"
Ontario, OR 97914
Telephone: (541) 889-5368
Facsimile: (541) 889-2432
slandau@yturrirose.com
ISB# 12422
Of Attorneys for Plaintiffs
IPL0359677
Jul 24,31,Aug 7,14 2026

Legals & Public Notices

Invitation for Public Comment WIC Program

Any persons interested in commenting on the FFY 2027 State Plan for the WIC Program or the WIC Program in general, should contact Leah Sallas, WIC Program, Bureau of Family and Child Health, Department of Health and Welfare, P.O. Box 83720, Boise, Idaho, 83720-0036, (208) 334-4937, by August 8, 2026. Comments will be accepted in writing, recorded, or in person. Persons wishing to comment in person should write or telephone Leah Sallas for an appointment. This comment period is being provided for the purpose of allowing public participation in the development of the FFY 2027 State Plan for the Women, Infants and Children (WIC) Supplemental Food Program. Written material is available upon request.
IPL0363012
Aug 7,14 2026

Summons

Summons

To: Virginia Gonzales

You have been sued by Portfolio Recovery Associates, LLC, the Plaintiff in the District Court in and for Ada County, Idaho, Case No. CV01-26-03789. The nature of the claim against you is Breach of Contract. Any time after 21 days following the last publication of this summons, the court may enter judgment against you without further notice, unless prior to that time you have filed written response in the proper form, including the case number, and paid any required filing fee to the Clerk of the Court at 200 West Front St., Boise ID 83702-7300 (208)287-6900, and served a copy of your response on the Plaintiff's attorney at: Mandarin Law Group, LLP, P.O. Box 109032 Chicago, IL 60610.

A copy of the Summons and Petition 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: 07/17/2026

Clerk of the District Court

By: B.T.

Deputy Clerk

IPL0363775

Aug 7,14,21,28 2026

Summons-Publication

KRISTOFFER SPERRY, ISB# 8749
KRISTOFFER SPERRY LAW, PLLC
1522 S. Labrador Way MERIDIAN, ID 83642
Telephone: (208) 609-9005 lcourt: efillings@ksperrylaw.com Attorneys for Plaintiff

Filed: 07/20/2026 16:10:36
Third Judicial District, Canyon County
Jess Urresti, Clerk of the Court
By: Deputy Clerk - Bravo, Maria

IN THE DISTRICT COURT OF THE THIRJ JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF CANYON

ACTION COLLECTION SERVICE INC
An Idaho Corporation
Plaintiff,
vs.

STEPHANIE CLY,
Defendant

Case No. CV14-25-10346 SUMMONS - PUBLICATION

To: STEPHANIE CLY,
You have been sued by ACTION COLLECTION SERVICE, the Plaintiff, in the District Court in and for Canyon County, Idaho, Case No. CV14-25-10346. 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 **1115** Albany Street, Caldwell, Idaho 83605 (208) 454-7571 and served a copy of your response on the Plaintiff's attorney at Kristoffer Sperry Law PLLC, 1522 S. Labrador Way, Meridian, ID 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: 712012026 4:10:42 PM
CLERK OF THE DISTRICT COURT
Jess Urresti
IPL0363784
Aug 7,14,21,28 2026

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Summons

SUMMONS BY PUBLICATION
CV01-26-03789

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

BONNEVILLE BILLING & COLLECTIONS, INC., a Utah corporation,
Plaintiff,

vs.