

**URBAN RENEWAL AGENCY BOARD**  
**SPECIAL MEETING AGENDA**  
**Tuesday, March 21, 2023 – 12:00 p.m.**  
**City of Lewiston – City Hall Conference Room**  
**1134 “F” Street, Lewiston, Idaho**

**AS A MATTER OF GOVERNMENTAL TRANSPARENCY, THIS MEETING MAY BE RECORDED,  
STREAMED LIVE AND/OR ACCESSED AT A LATER TIME. NOTE THAT THIS MAY INCLUDE  
VIDEO AND AUDIO OF ALL PERSONS PRESENT IN THE ROOM.**

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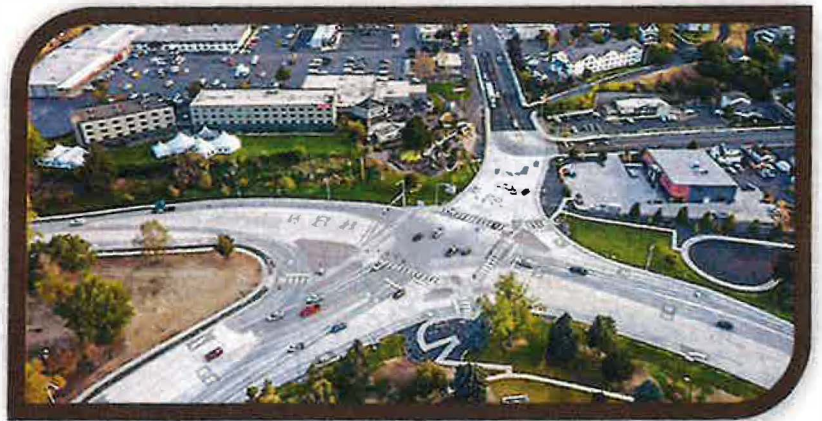
*Seating will be available on a first-come, first-served basis. All others who wish to observe this meeting may watch and listen to the livestream on their own device(s) by visiting the City of Lewiston's Facebook page or the City's website at [www.cityoflewiston.org](http://www.cityoflewiston.org).*

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- I. CALL TO ORDER-**
- II. CITIZEN COMMENTS** - An opportunity for citizens to address the Agency. Citizens are asked to limit their time to three (3) minutes each. Comments and questions may be made by:
- ✓ Attending in-person
  - ✓ Emailing comments and questions prior to the start of the meeting to [sgrow@cityoflewiston.org](mailto:sgrow@cityoflewiston.org) or [dortiz@cityoflewiston.org](mailto:dortiz@cityoflewiston.org)
  - ✓ Mailing written comments prior to the start of the meeting to Shannon Grow, PO Box 617, Lewiston ID 83501
  - ✓ Calling 208-746-1318 x 7265 and leave a message. Your comments will then be forwarded to the Urban Renewal Agency Board.
- III. CORRECTIONS OR ADDITIONS TO AGENDA – Action Item**
- IV. PUBLIC HEARING – 2022 ANNUAL REPORT**
- V. ACTIVE AGENDA**
- A. Approval of Invoices**
    - 1. ICRMP 22-23 Policy, \$944.50 - Action Item
    - 2. TPC Holdings, Annual Report Posting, \$32.04 – Action Item
    - 3. City of Lewiston, US 12/Main St Intersection, \$10,315.00 – Action Item
  - B. Presentation of Annual Audit FY2022, Presnell Gage – Action Item**
  - C. Approval of Annual Audit FY2022 – Action Item**
  - D. Adoption of Annual Report 2022 – Action Item**
- VI. ADJOURN - Action Item**

The City of Lewiston is committed to providing access and reasonable accommodation in its services, programs, and activities and encourages persons with disabilities to participate. If you anticipate needing any type of accommodation or have questions about the physical access provided at this meeting, please contact the meeting coordinator at least forty-eight (48) hours in advance of the meeting at 208-746-1318.

# City of Lewiston Urban Renewal Agency 2022 Annual Report



Final Draft for Review  
March 21, 2023

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## **2022 ANNUAL REPORT OF THE CITY OF LEWISTON URBAN RENEWAL AGENCY**

The City Council has formed an Urban Renewal Agency (URA) in 2005 to promote economic development, create jobs, and improve the tax base. This is done in part by strategically targeting public investments to create these benefits, promote development of underdeveloped properties, and eliminate blighted conditions.

The Agency is comprised of a seven-member board. Three of the four taxing entities in the county have a seat (Lewiston, Nez Perce County, and Port of Lewiston). Three community members at large and a representative of Valley Vision are also on the board.

Agency Objectives are:

1. Improve infrastructure to leverage, encourage, and support additional land development and/or job growth.
2. Fund projects with community support such as additional public parking downtown or tourism.
3. Fund projects that solve community problems caused by a lack of infrastructure.
4. Enhance the tax base.

## **SOURCE OF AGENCY REVENUES**

Agency revenues come from tax levies of the four taxing entities multiplied by the improved assessed valuation of properties within the district called the 'increment'. The City of Lewiston contributes most of the increment – 58% and has the largest share of their assessed valuation within URA boundaries – 6.97%. By Statute, no more than 10% of a community's assessed value may be contained in Revenue Allocation Areas.

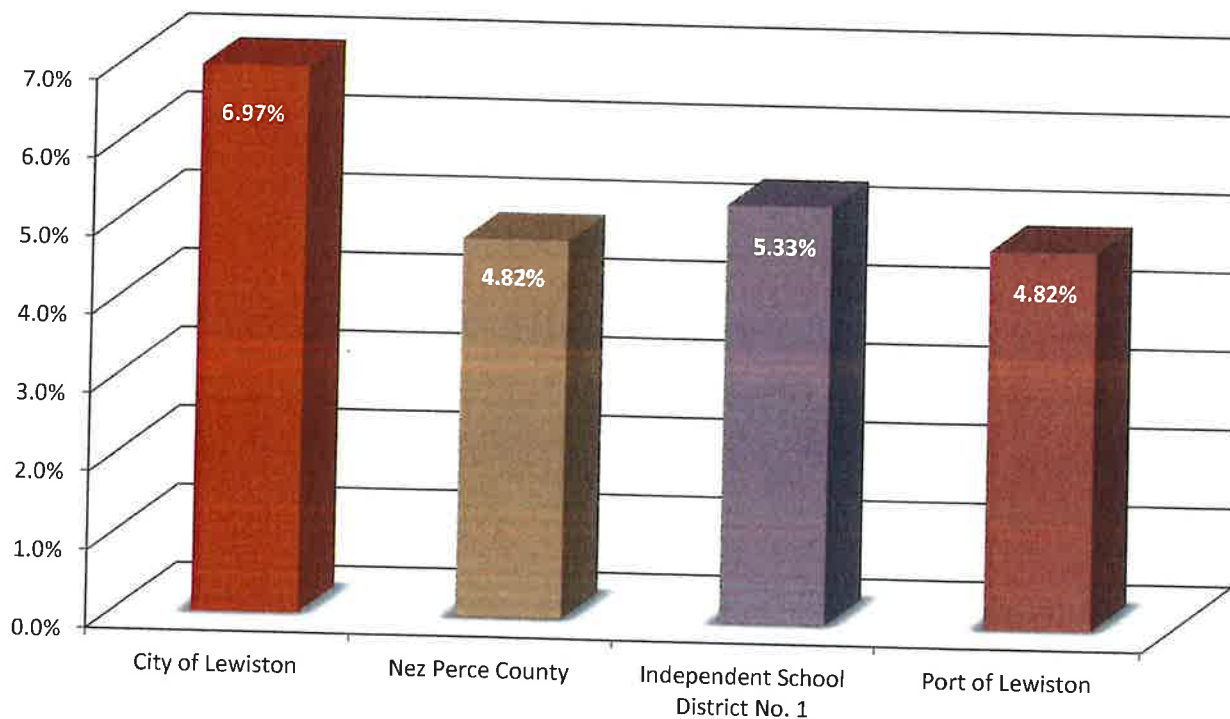
See Exhibits 1 and 2.

## EXHIBIT 1



## EXHIBIT 2

### PERCENTAGE OF TAXING DISTRICTS' ASSESSED VALUES SUBJECT TO URA<sup>(1)</sup>



(1) Taxable values from 2022 September Value Worksheet, divided by base values of renewal districts when formed. Base values are in each Urban Renewal Plan for RAA #4, RAA #5, RAA #6, RAA #7 Appendix C

## **WORK FOCUS FY2023**

### **Main East Main #4, Base Year 2017**

The URA will make the final cost-share payment to the city. The URA Board will discuss next steps with this area this year.

### **East Orchards Sewer #5, Base Year 2017**

The URA will continue to partner with the City on the design and possible construction of the extension of sewer lines to eliminate septic systems and promote development. Further Department of Environmental Quality funding will be sought by the city to build out the remaining sewer laterals that can be served by gravity. The URA Board will continue discussions on early payment of the bond in this area.

### **Bryden Avenue #6, Base Year 2018**

The city entered into a final design contract for Bryden Avenue from 4<sup>th</sup> St to 7<sup>th</sup> St December, 2021. Design is progressing and the City held a public hearing on January 17, 2023 to gather input on the design. The URA will continue to provide local match throughout construction. Evaluation of underground utilities will commence during reconstruction of Bryden Avenue. The URA plans to split the costs for water and sewer improvements with LOID and LOSD.

In November, 2022 the URA approved a reimbursement agreement with the Lewiston Orchards Irrigation District (LOID) for up to 50% of costs associated with water line improvements. The URA may also develop and secure approval of agreements with the City of Lewiston and Lewiston Orchards Sewer District. These MOAs will outline roles and responsibilities of each party in the Bryden Avenue project.

### **Downtown/Normal Hill #7, Base Year 2021**

This newly formed district will need to accrue increment for a few years prior to contracting for any major projects. The URA Board will discuss next steps with this area this year.

## **WORK COMPLETED IN FY2022**

### **Main East Main #4, Base Year 2017**

The URA made a \$175,000 payment towards its share of the US 12/21<sup>st</sup> Street Intersection Project in December, 2021.

### **East Orchards Sewer #5, Base Year 2017**

Further Department of Environmental Quality funding was sought by the city to build out the remaining sewer laterals that can be served by gravity. Although the project scored very high, funding was not received due to the State's focus on cities with population under 10,000 last year. The sewer lines will enable elimination of septic systems and associated ground and surface water pollution. With sewer, additional development is possible, leading to increased increment and ability to pay off the bond. Septic to sanitary conversions in FY2022 totaled three for the East Orchards.

### **Bryden Avenue #6, Base Year 2018**

The city entered into a final design contract for Bryden Avenue from 4<sup>th</sup> St to 7<sup>th</sup> St December, 2021, and the URA provided local match for this project in the amount of \$68,629. Evaluation of underground utilities will commence

during reconstruction of Bryden Avenue. The URA plans to split the costs for water and sewer improvements with LOID and LOSD.

### **Downtown/Normal Hill #7, Base Year 2021**

In March, 2022, the URA met with representatives with St. Joseph Regional Medical Center (SJPMC) to discuss a potential partnership for a housing project.

## **PAST INVESTMENTS**

See Table 1 for a summary of past investments.

## **FINANCIAL STATEMENT**

The Agency ended the fiscal year with \$1,840,554 in the bank, \$628,518 of which guarantees an outstanding bond. A summary of financial activity for FY2022, is attached as Table 5. The FY2023 Budget is attached as Table 6. The last independent audit for the Lewiston Urban Renewal Agency was February 28, 2022.

## **LIABILITIES**

An interlocal agreement was approved between the City and URA committing to split the cost of waterlines and storm sewer associated with the rebuild of the US 12/21<sup>st</sup> Street Intersection. The URA is awaiting final accounting from the City to get this project closed out.

East Orchard Sewer required a bond of \$1,980,000. Interest-only payments have been made in years past; principal payments started in 2021. In August, 2022 the URA elected to pay an additional principal payment of \$300,000. The outstanding principal balance is \$1,493,480.

## **ASSETS**

The Agency has no physical assets.

Table 1.

| URA INVESTMENTS<br>FY 2006 – FY 2022 |                                                                                                                                                     |                                               |              |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------|
| AREA                                 | PROJECT                                                                                                                                             | PUBLIC INVESTMENT                             |              |
| #4 – Main East Main                  | New water and storm water south of and through the US 12/21 <sup>st</sup> intersection<br>City Share<br>ITD                                         |                                               | \$496,417    |
|                                      |                                                                                                                                                     |                                               | \$496,417    |
|                                      |                                                                                                                                                     |                                               | \$7,580,000  |
|                                      |                                                                                                                                                     | Total                                         | \$8,572,834  |
| #5 – East Orchards Sewer             | Phase I<br>Construction of 9068' sewer main pipe, 2020' sewer service pipe, 66 sewer taps, 3 ½ blocks of additional sewer main pipe designed        |                                               | \$1,620,194  |
|                                      |                                                                                                                                                     | Bond Issuance                                 | \$71,922     |
|                                      |                                                                                                                                                     | Bond Interest <sup>(1)</sup>                  | \$156,471    |
|                                      | Phase II<br>Engineering and Construction of 640' of sewer main pipe, 13 sewer taps<br>DEQ Grant Secured by Lewiston                                 |                                               | \$184,677    |
|                                      |                                                                                                                                                     |                                               | \$250,000    |
|                                      |                                                                                                                                                     | Total                                         | \$2,283,264  |
| #6 – Bryden Avenue                   | Local match for final design and construction documents on Bryden Ave 4 <sup>th</sup> St to 7 <sup>th</sup> St<br>Federal share secured by Lewiston |                                               | \$68,629     |
|                                      |                                                                                                                                                     |                                               | \$866,731    |
|                                      |                                                                                                                                                     | Total                                         | \$935,360    |
| #1 – North Lewiston                  | Completed in 2016<br>Rebuild of 18 <sup>th</sup> St. N.                                                                                             | Engineering/Construction                      | \$331,700    |
|                                      |                                                                                                                                                     | City                                          | \$300,000    |
|                                      | Completed in 2009<br>6,630 ft. of water lines w/ service Connections & hydrants                                                                     | Construction                                  | \$1,460,669  |
|                                      |                                                                                                                                                     | Bond Issuance                                 | \$64,200     |
|                                      |                                                                                                                                                     | Bank Trustee                                  | \$12,000     |
|                                      |                                                                                                                                                     | Bond Interest/Penalty                         | \$383,646    |
|                                      | Port<br>ITD                                                                                                                                         |                                               | \$150,000    |
|                                      |                                                                                                                                                     |                                               | \$68,100     |
|                                      | Closed 2016                                                                                                                                         | Total                                         | \$2,770,315  |
| #2 – Nez Perce Terrace               | Completed 2018<br>Extension of Nez Perce Dr. from Juniper to Gun Club Rd<br>Private Funds                                                           |                                               | \$2,000,000  |
|                                      |                                                                                                                                                     |                                               | \$2,000,000+ |
|                                      | Completed in 2009<br>1600 ft. of road & utility extension into Port property                                                                        | Construction                                  | \$746,171    |
|                                      |                                                                                                                                                     | Construction Port                             | \$100,000    |
|                                      |                                                                                                                                                     | Professional Fees                             | \$9,227      |
|                                      |                                                                                                                                                     | Interest                                      | \$58,610     |
|                                      | Closed 2017                                                                                                                                         | Total                                         | \$4,914,008  |
| #3 – Downtown                        | Completed in 2016<br>DIRRP                                                                                                                          | Share of Downtown Infrastructure Improvements | \$700,000    |
|                                      |                                                                                                                                                     | Other Partners                                | \$1,064,000  |
|                                      |                                                                                                                                                     | Cash match                                    | \$350,000    |
|                                      | Completed in 2016<br>FEMA II                                                                                                                        | Flood control grant secured by Lewiston       | \$2,300,000  |
|                                      |                                                                                                                                                     | Construction                                  | \$3,008,500  |
|                                      |                                                                                                                                                     | Design, Inspection, Testing                   | \$519,638    |
|                                      | Completed in 2013<br>Rebuild 1 <sup>st</sup> & 5 <sup>th</sup> Streets                                                                              | Bond Issuance                                 | \$40,920     |
|                                      |                                                                                                                                                     | Bank Trustee                                  | \$10,500     |
|                                      |                                                                                                                                                     |                                               |              |
|                                      |                                                                                                                                                     |                                               |              |

Table 1 Cont.

| Rebuild 1 <sup>st</sup> & 5 <sup>th</sup> Streets Cont. |                 |                   |                   |
|---------------------------------------------------------|-----------------|-------------------|-------------------|
| <i>Completed in 2007-2010</i>                           |                 | Bond Interest     | \$465,905         |
| <b>Closed 2020</b>                                      | Parking studies | Professional fees | \$66,066          |
| Notes: <sup>(1)</sup> Charges accrue each year          |                 |                   | Total \$8,525,529 |

Total URA Investment FY2006 – FY2022: \$12,079,891

Total URA and Other Party Investment FY2006-FY2022: \$28,001,310

Table 2

### URA Expenditures per Revenue Allocation Area Other Funds Leveraged

| Revenue Allocation Area | URA Funds           | Other Funds                | Leverage Rate (URA:Other) |
|-------------------------|---------------------|----------------------------|---------------------------|
| #4                      | \$496,417           | \$8,076,417                | 1:16.2                    |
| #5                      | \$2,033,264         | \$250,000 <sup>(1)</sup>   | 8.1:1                     |
| #6                      | \$68,629            | \$866,731                  | 1:12.6                    |
| #1 (Closed)             | \$2,252,215         | \$518,100                  | 4.3:1                     |
| #2 (Closed)             | \$2,814,008         | \$2,100,000 <sup>(2)</sup> | 1:.75                     |
| #3 (Closed)             | \$5,161,529         | \$3,364,000                | 1:.64                     |
| <b>Total</b>            | <b>\$12,826,062</b> | <b>\$15,175,248</b>        | <b>1:1.2</b>              |

(1) Does not include city engineering costs.

(2) Does not include Port costs.

Table 3

### SUMMARY STATEMENT CALENDAR YEAR 2022

|                            |                                              |                     |
|----------------------------|----------------------------------------------|---------------------|
| <b>ASSETS:</b>             |                                              |                     |
|                            | Bank Balances 12/31/2022                     | \$ 1,652,229        |
|                            | <b>TOTAL ASSETS</b>                          | <b>\$ 1,652,229</b> |
| <b>LIABILITIES</b>         |                                              |                     |
|                            | Area #4 (Estimated Reimbursement to City)    | \$50,000            |
|                            | Area #5 (Bond & Reimbursement to City)       | \$2,046,266         |
|                            | <b>TOTAL LIABILITIES</b>                     | <b>\$ 2,096,866</b> |
| <b>PROJECT COSTS:</b>      |                                              |                     |
|                            | Area #4 – Construction Reimbursement to City | 371,600             |
|                            | Area #5 – Construction Reimbursement to City | 160,721             |
|                            | Bond Payment                                 | 448,949             |
|                            | <b>TOTAL PROJECT COSTS</b>                   | <b>\$ 981,270</b>   |
| <b>OPERATING EXPENSES:</b> |                                              |                     |
|                            | Attorneys, Staff, etc                        | \$ 28,736           |
|                            | <b>TOTAL OPERATING EXPENSES</b>              | <b>\$ 28,736</b>    |

Table 4

**URA BUDGET VS. ACTUAL FY 22**  
**Fiscal Year Ended 9/30/22**

|                                         | BUDGET<br>AREA 4<br>MEM | Actual<br>AREA 4     | BUDGET<br>AREA 5<br>EOS | Actual<br>AREA 5       | BUDGET<br>AREA 6<br>BRYDEN | Actual<br>AREA 6     | BUDGET<br>TOTAL        | ACTUAL<br>TOTAL        |
|-----------------------------------------|-------------------------|----------------------|-------------------------|------------------------|----------------------------|----------------------|------------------------|------------------------|
| <b>REVENUES</b>                         |                         |                      |                         |                        |                            |                      |                        |                        |
| Bond Proceeds                           | \$ 226,990.00           | \$ 346,245.16        | \$ 188,970.00           | \$ 332,111.96          | \$ 149,590.00              | \$ 287,980.35        | \$ 565,550.00          | \$ 966,337.47          |
| Tax Receipts                            | \$ 110.00               | \$ 456.51            | \$ 70.00                | \$ 374.56              | \$ 110.00                  | \$ 546.13            | \$ 290.00              | \$ 1,377.20            |
| Interest                                | \$ -                    | \$ -                 | \$ -                    | \$ -                   | \$ -                       | \$ -                 | \$ -                   | \$ -                   |
| City of Lewiston                        | \$ -                    | \$ -                 | \$ -                    | \$ -                   | \$ -                       | \$ -                 | \$ -                   | \$ -                   |
| <b>Total Revenues</b>                   | <b>\$ 227,100.00</b>    | <b>\$ 346,701.67</b> | <b>\$ 189,040.00</b>    | <b>\$ 332,486.52</b>   | <b>\$ 149,700.00</b>       | <b>\$ 288,526.48</b> | <b>\$ 565,840.00</b>   | <b>\$ 967,714.67</b>   |
| <b>EXPENSES</b>                         |                         |                      |                         |                        |                            |                      |                        |                        |
| Project Costs                           | \$ 223,417.00           | \$ 175,000.00        | \$ 300,000.00           | \$ 160,519.44          | \$ 100,000.00              | \$ 68,629.00         | \$ 623,417.00          | \$ 404,148.44          |
| Bond Costs                              | \$ -                    | \$ -                 | \$ -                    | \$ -                   | \$ -                       | \$ -                 | \$ -                   | \$ -                   |
| Interest                                | \$ -                    | \$ -                 | \$ 54,366.00            | \$ 57,012.56           | \$ -                       | \$ -                 | \$ 54,366.00           | \$ 57,012.56           |
| Principal                               | \$ -                    | \$ -                 | \$ 94,584.00            | \$ 391,937.00          | \$ -                       | \$ -                 | \$ 94,584.00           | \$ 391,937.00          |
| Professional Services <sup>(1)</sup>    | \$ 12,000.00            | \$ 13,525.03         | \$ -                    | \$ 44.46               | \$ 12,000.00               | \$ 13,528.08         | \$ 24,000.00           | \$ 27,097.57           |
| Publications/misc                       | \$ 500.00               | \$ 393.80            | \$ -                    | \$ 201.82              | \$ 500.00                  | \$ 393.78            | \$ 1,000.00            | \$ 989.40              |
| <b>Total Expenses</b>                   | <b>\$ 235,917.00</b>    | <b>\$ 188,918.83</b> | <b>\$ 448,950.00</b>    | <b>\$ 609,715.28</b>   | <b>\$ 112,500.00</b>       | <b>\$ 82,550.86</b>  | <b>\$ 797,367.00</b>   | <b>\$ 881,184.97</b>   |
| <b>Subtotal: Revenues Less Expenses</b> | <b>\$ (8,817.00)</b>    | <b>\$ 158,272.59</b> | <b>\$ (259,910.00)</b>  | <b>\$ (277,228.76)</b> | <b>\$ 37,200.00</b>        | <b>\$ 205,975.62</b> | <b>\$ (231,527.00)</b> | <b>\$ 86,529.70</b>    |
| <b>FUND BALANCE BEGINNING OF YEAR</b>   | <b>\$ 85,971.00</b>     | <b>\$ 205,066.42</b> | <b>\$ 982,975.00</b>    | <b>\$ 1,366,919.47</b> | <b>\$ 191,766.00</b>       | <b>\$ 182,038.58</b> | <b>\$ 1,260,712.00</b> | <b>\$ 1,754,024.47</b> |
| <b>PLUS TOTAL REVENUES</b>              | <b>\$ 227,100.00</b>    | <b>\$ 346,701.67</b> | <b>\$ 189,040.00</b>    | <b>\$ 332,486.52</b>   | <b>\$ 149,700.00</b>       | <b>\$ 288,526.48</b> | <b>\$ 565,840.00</b>   | <b>\$ 967,714.67</b>   |
| <b>LESS TOTAL EXPENSES</b>              | <b>\$ 235,917.00</b>    | <b>\$ 188,918.83</b> | <b>\$ 448,950.00</b>    | <b>\$ 609,715.28</b>   | <b>\$ 112,500.00</b>       | <b>\$ 82,550.86</b>  | <b>\$ 797,367.00</b>   | <b>\$ 881,184.97</b>   |
| <b>FUND BALANCE END OF YEAR</b>         | <b>\$ 77,154.00</b>     | <b>\$ 362,849.26</b> | <b>\$ 723,065.00</b>    | <b>\$ 1,089,690.71</b> | <b>\$ 228,966.00</b>       | <b>\$ 388,014.20</b> | <b>\$ 1,029,185.00</b> | <b>\$ 1,840,554.17</b> |
| <b>Debt Service Reserve</b>             | \$ -                    | \$ -                 | \$ 589,604.00           | \$ 628,518.63          | \$ -                       | \$ -                 | \$ 589,604.00          | \$ 628,518.63          |
| <b>Available Fund Balance</b>           | <b>\$ 77,154.00</b>     | <b>\$ 362,849.26</b> | <b>\$ 133,461.00</b>    | <b>\$ 461,172.08</b>   | <b>\$ 228,966.00</b>       | <b>\$ 182,038.58</b> | <b>\$ 439,581.00</b>   | <b>\$ 1,212,035.54</b> |

(1) Audit, Insurance, Legal, RAI Dues, Director Services, Bond Trustee

**Table 5**

| URBAN RENEWAL AGENCY<br>FISCAL YEAR 2022<br>SUMMARY OF ACTIVITY (as of 9/30/22) |                |                   |                             |                   |          |                     |
|---------------------------------------------------------------------------------|----------------|-------------------|-----------------------------|-------------------|----------|---------------------|
|                                                                                 | DATE           | East Main<br>(#4) | East Orchards<br>Sewer (#5) | Bryden (#6)       |          | Total               |
| <b>9/30/2021</b>                                                                |                | <b>205,066.42</b> | <b>1,366,919.47</b>         | <b>182,038.58</b> | <b>-</b> | <b>1,754,024.47</b> |
| <b>RECEIPTS:</b>                                                                |                |                   |                             |                   |          |                     |
| Monthly Urban Renewal Collections (Property Tax)                                | OCT'21-SEPT'22 | 346,245.16        | 332,111.96                  | 287,980.35        |          | 966,337.47          |
| Reimbursements                                                                  | OCT'21-SEPT'22 |                   |                             |                   |          | -                   |
| City of Lewiston PW Reimbursement                                               |                |                   |                             |                   |          | -                   |
| Twin River Bank Interest Earned                                                 | OCT'21-SEPT'22 | 456.51            | 374.56                      | 546.13            |          | 1,377.20            |
| P1FCU Interest Earned                                                           |                |                   |                             |                   |          | -                   |
| <b>EXPENDITURES:</b>                                                            |                |                   |                             |                   |          |                     |
| Banner Bank Paper Stmt Fee                                                      | OCT'21         |                   | (3.00)                      |                   |          | (3.00)              |
| Pmt to Redevelopment Association of Idaho                                       | NOV'21         | (625.00)          |                             | (625.00)          |          | (1,250.00)          |
| Pmt to Elam & Burke                                                             | NOV'21         | (418.75)          |                             | (418.75)          |          | (837.50)            |
| Pmt to City of Lewiston                                                         | NOV'21         | (4,524.91)        |                             | (4,524.91)        |          | (9,049.82)          |
| Pmt to Douglass Law PLLC                                                        | NOV'21         | (414.00)          |                             | (414.00)          |          | (828.00)            |
| Pmt to City of Lewiston                                                         | NOV'21         |                   | (8,067.45)                  |                   |          | (8,067.45)          |
| Pmt to City of Lewiston                                                         | NOV'21         |                   | (152,653.81)                |                   |          | (152,653.81)        |
| Banner Bank Paper Stmt Fee                                                      | NOV'21         |                   | (3.00)                      |                   |          | (3.00)              |
| Pmt to City of Lewiston                                                         | DEC'21         |                   |                             | (68,629.00)       |          | (68,629.00)         |
| Pmt to City of Lewiston                                                         | DEC'21         | (175,000.00)      |                             |                   |          | (175,000.00)        |
| Pmt to Douglass Law PLLC                                                        | DEC'21         | (52.50)           |                             | (52.50)           |          | (105.00)            |
| Check Reorder                                                                   | DEC'21         | (7.75)            |                             | (7.75)            |          | (15.50)             |
| Banner Bank Paper Stmt Fee                                                      | DEC'21         |                   | (3.00)                      |                   |          | (3.00)              |
| Banner Bank Paper Stmt Fee                                                      | JAN'22         |                   | (3.00)                      |                   |          | (3.00)              |
| Deposit Slip Reorder                                                            | JAN'22         | (9.62)            | (8.46)                      | (12.67)           |          | (30.75)             |
| Pmt to Douglass Law PLLC                                                        | FEB'22         | (112.50)          |                             | (112.50)          |          | (225.00)            |
| Banner Bank Paper Stmt Fee                                                      | FEB'22         |                   | (3.00)                      |                   |          | (3.00)              |
| Pmt to Elam & Burke                                                             | MAR'22         | (78.75)           |                             | (78.75)           |          | (157.50)            |
| Pmt to Douglass Law PLLC                                                        | MAR'22         | (502.50)          |                             | (502.50)          |          | (1,005.00)          |
| Banner Bank Paper Stmt Fee                                                      | MAR'22         |                   | (3.00)                      |                   |          | (3.00)              |
| Banner Bank Paper Stmt Fee                                                      | APR'22         |                   | (3.00)                      |                   |          | (3.00)              |
| Pmt to Douglass Law PLLC                                                        | MAY'22         | (892.50)          |                             | (892.50)          |          | (1,785.00)          |
| Pmt to Presnell & Gage PLLC                                                     | MAY'22         | (2,100.00)        |                             | (2,100.00)        |          | (4,200.00)          |
| Pmt to TPC Holdings Inc                                                         | MAY'22         | (181.89)          |                             | (181.88)          |          | (363.77)            |
| Pmt to Elam & Burke                                                             | MAY'22         | (1,637.50)        |                             | (1,637.50)        |          | (3,275.00)          |
| Banner Bank Paper Stmt Fee                                                      | MAY'22         |                   | (3.00)                      |                   |          | (3.00)              |
| Pmt to Elam & Burke                                                             | JUN'22         | (337.50)          |                             | (337.50)          |          | (675.00)            |
| Pmt to Douglass Law PLLC                                                        | JUN'22         | (772.50)          |                             | (772.50)          |          | (1,545.00)          |
| Banner Bank Paper Stmt Fee                                                      | JUN'22         |                   | (3.00)                      |                   |          | (3.00)              |
| Pmt to Douglass Law PLLC                                                        | JUL'22         | (240.00)          |                             | (240.00)          |          | (480.00)            |
| Banner Bank Paper Stmt Fee                                                      | JUL'22         |                   | (3.00)                      |                   |          | (3.00)              |
| Pmt to Douglass Law PLLC                                                        | AUG'22         | (142.50)          |                             | (142.50)          |          | (285.00)            |
| Pmt to Elam & Burke                                                             | AUG'22         | (416.25)          |                             | (416.25)          |          | (832.50)            |
| Banner Bank Paper Stmt Fee                                                      | AUG'22         |                   | (3.00)                      |                   |          | (3.00)              |
| Pmt from Banner Bank for Bond Payment                                           | SEPT'22        |                   | (448,949.56)                |                   |          | (448,949.56)        |
| Pmt to TPC Holdings Inc                                                         | SEPT'22        | (211.91)          |                             | (211.90)          |          | (423.81)            |
| Pmt to Douglass Law PLLC                                                        | SEPT'22        | (150.00)          |                             | (150.00)          |          | (300.00)            |
| Pmt to Elam & Burke                                                             | SEPT'22        | (90.00)           |                             | (90.00)           |          | (180.00)            |
| Banner Bank Paper Stmt Fee                                                      | SEPT'22        |                   | (3.00)                      |                   |          | (3.00)              |
| <b>BALANCE</b>                                                                  |                | <b>362,849.26</b> | <b>1,089,690.71</b>         | <b>388,014.20</b> | <b>-</b> | <b>1,840,554.17</b> |
| <b>Restricted &amp; Reserved Funds</b>                                          |                |                   |                             |                   |          |                     |
| #5 Debt Service Reserve Primary - Banner                                        |                |                   | (228,518.63)                |                   |          | (228,518.63)        |
| #5 Debt Service Reserve Secondary - Banner                                      |                |                   | (400,000.00)                |                   |          | (400,000.00)        |
| #5 Capitalized Interest - Banner                                                |                |                   |                             |                   |          | -                   |
| <b>AVAILABLE FUNDS</b>                                                          |                | <b>362,849.26</b> | <b>461,172.08</b>           | <b>388,014.20</b> | <b>-</b> | <b>1,212,035.54</b> |

|                                                  |                   |                     |                   |          |                     |
|--------------------------------------------------|-------------------|---------------------|-------------------|----------|---------------------|
|                                                  | East Orchards     |                     |                   |          |                     |
|                                                  | East Main (#4)    | Sewer (#5)          | Bryden (#6)       |          |                     |
| Twin River National Bank                         | 362,849.26        | 332,478.06          | 388,014.20        | -        | 1,083,341.52 x      |
| Banner Bank - Public Funds Checking Unrestricted |                   | 128,694.02          |                   | -        | 128,694.02 x        |
| Banner Bank - Public Fund Checking Restricted    |                   | 628,518.63          |                   | -        | 628,518.63 x        |
|                                                  | -                 |                     |                   | -        | -                   |
|                                                  | <b>362,849.26</b> | <b>1,089,690.71</b> | <b>388,014.20</b> | <b>-</b> | <b>1,840,554.17</b> |

Table 6

## URA BUDGET FY23

Adopted August 9, 2022

|                                         | AREA 4<br>MEM                | AREA 5<br>EOS       | AREA 6<br>BRYDEN  | AREA 7<br>DOWNTOWN |
|-----------------------------------------|------------------------------|---------------------|-------------------|--------------------|
| <b>REVENUES</b>                         |                              |                     |                   |                    |
| Bond Proceeds                           | \$ -                         | \$ -                | \$ -              | \$ -               |
| Tax Receipts                            | 400,000                      | 400,000             | 380,000           | 100,000            |
| Interest                                | 200                          | 200                 | 180               | 100                |
| City of Lewiston                        | -                            | -                   | -                 | -                  |
| <b>Total Revenues</b>                   | <b>\$ 400,200</b>            | <b>\$ 400,200</b>   | <b>\$ 380,180</b> | <b>\$ 100,100</b>  |
| <b>EXPENSES</b>                         |                              |                     |                   |                    |
| Project Costs                           | \$ 149,000.00 <sup>(2)</sup> | \$ 600,000          | \$ 100,000        | \$ -               |
| Bond Costs                              | -                            | -                   | -                 | -                  |
| Interest                                | -                            | -                   | -                 | -                  |
| Principle                               | -                            | 54,366              | -                 | -                  |
| Professional Services <sup>(1)</sup>    | -                            | 94,584              | -                 | -                  |
| Publications/misc                       | 15,000                       | -                   | 15,000            | 15,000             |
| <b>Total Expenses</b>                   | <b>\$ 164,500</b>            | <b>\$ 748,950</b>   | <b>\$ 115,500</b> | <b>\$ 15,500</b>   |
| <b>Subtotal: Revenues Less Expenses</b> | <b>\$ 235,700</b>            | <b>\$ (348,750)</b> | <b>\$ 264,680</b> | <b>\$ 84,600</b>   |
| <b>FUND BALANCE BEGINNING OF YEAR</b>   | <b>\$ 200,000</b>            | <b>\$ 1,238,139</b> | <b>\$ 300,000</b> | <b>\$ -</b>        |
| <b>PLUS TOTAL REVENUES</b>              | <b>400,200</b>               | <b>400,200</b>      | <b>380,180</b>    | <b>100,100</b>     |
| <b>LESS TOTAL EXPENSES</b>              | <b>164,500</b>               | <b>748,950</b>      | <b>115,500</b>    | <b>15,500</b>      |
| <b>FUND BALANCE END OF YEAR</b>         | <b>\$ 435,700</b>            | <b>\$ 889,389</b>   | <b>\$ 564,680</b> | <b>\$ 84,600</b>   |
| <b>Debt Service Reserve</b>             |                              | \$ 589,604          |                   |                    |
| <b>Available Fund Balance</b>           | <b>\$ -</b>                  | <b>\$ 299,785</b>   | <b>\$ -</b>       | <b>\$ -</b>        |

(1) Audit, Insurance, Legal, RAI Dues, Director Services, Bond Trustee

(2) Final reimbursement to City for Hwy 12/21st reconstruction

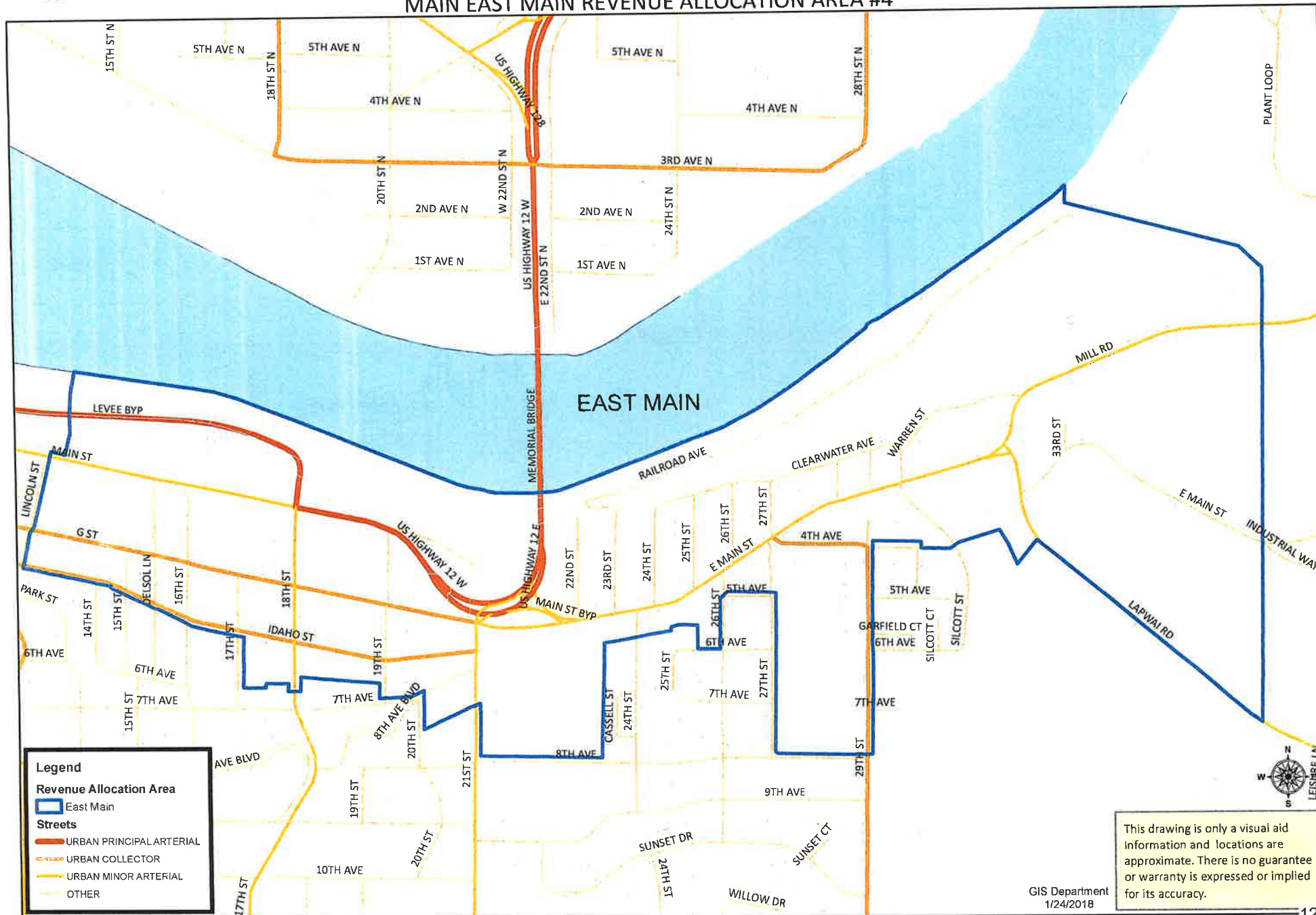
July 12, 2022



# City of Lewiston

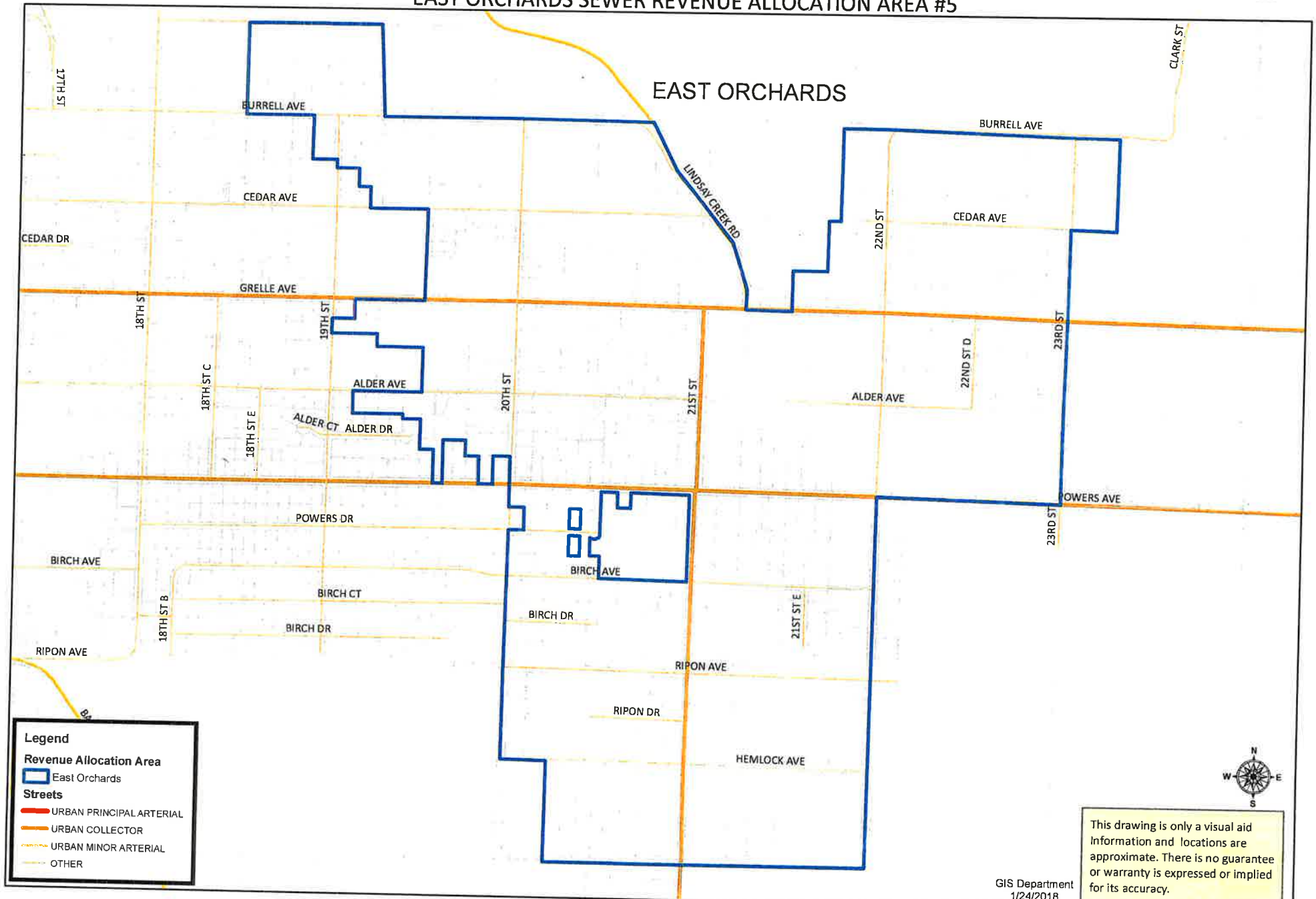
## COMMUNITY DEVELOPMENT

### MAIN EAST MAIN REVENUE ALLOCATION AREA #4





# City of Lewiston COMMUNITY DEVELOPMENT EAST ORCHARDS SEWER REVENUE ALLOCATION AREA #5





# City of Lewiston COMMUNITY DEVELOPMENT



RAA #6: Bryden Avenue

2017 Parcels  
Parcels - 325  
Acres - 140.107  
2017 Net Value - 53,204,115

- Legend
- Bryden Avenue RAA
  - Boundary
  - Parcel
  - Street
  - URBAN PRINCIPAL ARTERIAL
  - URBAN COLLECTOR
  - URBAN MINOR ARTERIAL
  - OTHER



## City of Lewiston, Idaho

Revenue Allocation Area #7

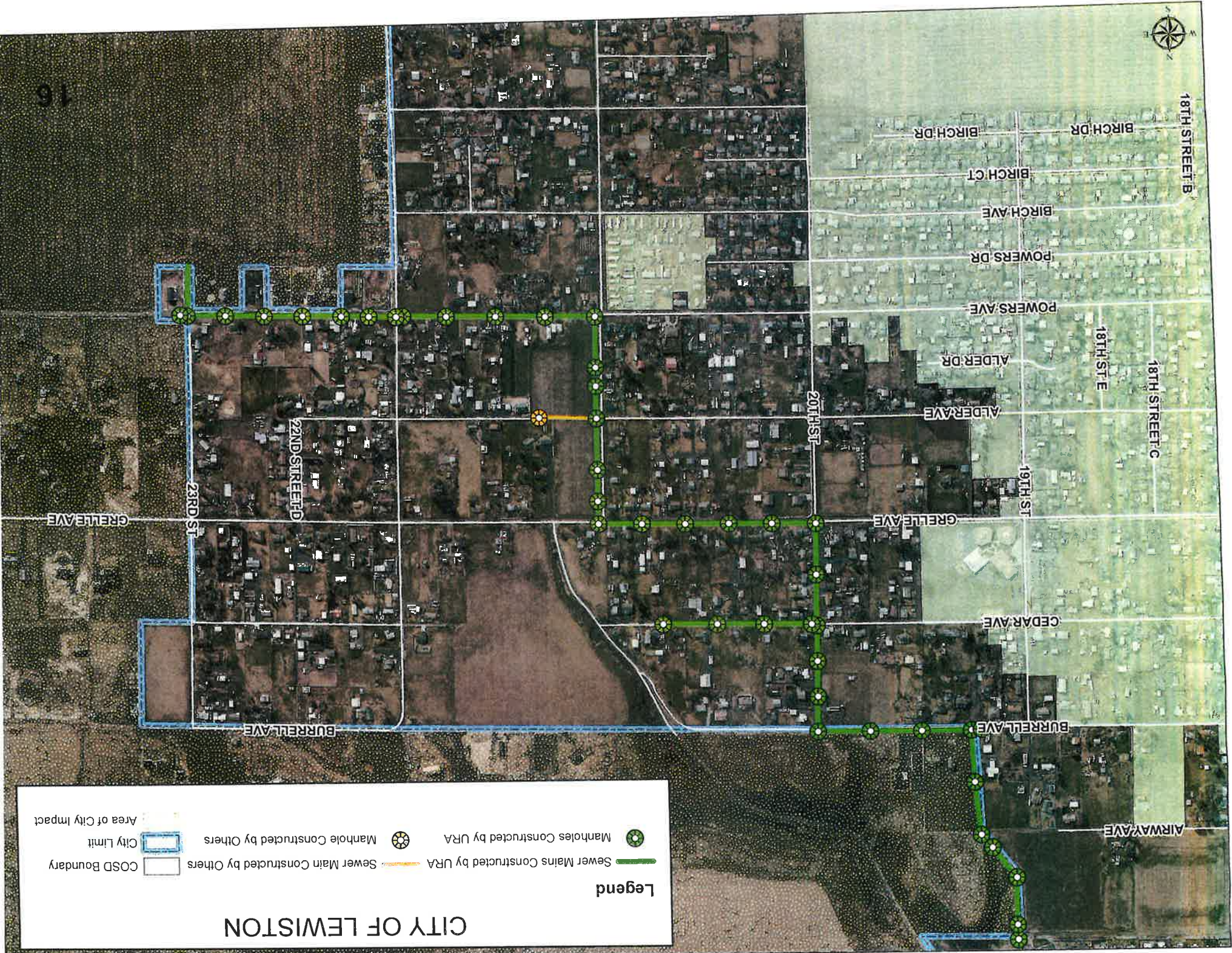
— Area Boundary

0' 500' 1000' 1500'  
Scale: 1" = 500'

# CITY OF LEWISTON

## Legend

-  Sewer Mains Constructed by URA
-  Sewer Main Constructed by Others
-  Manholes Constructed by URA
-  Manhole Constructed by Others
-  City Limit
-  Area of City Impact



## Tax Bill Format in URA Revenue Allocation Area

This is an example of a Tax Bill in a Revenue Allocation Area. When located in a Revenue Allocation Area, the amount of the increment looks like a tax to the property owner (Description "L" below). This can look like an additional tax on a property tax bill.

### 2022 PROPERTY TAX CALCULATION

2022 MARKET VALUE 467,100.00

|                        |            | Column 1:<br>Property -<br>not in an<br>URA RAA | Column 2:<br>Property<br>inside an<br>URA RAA <sup>(2)</sup> | Column 3:<br>Column 1 -<br>Column 2 |
|------------------------|------------|-------------------------------------------------|--------------------------------------------------------------|-------------------------------------|
| DESCRIPTION            | RATE       | AMOUNT <sup>(1)</sup>                           | AMOUNT                                                       | DIFFERENCE                          |
| A = STATE              | .000000000 | \$0.00                                          | \$0.00                                                       | \$0.00                              |
| B = COUNTY             | .003769752 | \$1,760.85                                      | \$1,086.80                                                   | \$674.05                            |
| C = LEWISTON           | .006689847 | \$3,124.82                                      | \$1,928.64                                                   | \$1,196.18                          |
| D = SCH DIST 1         |            |                                                 |                                                              |                                     |
| E = SD 1 M&O           |            |                                                 |                                                              |                                     |
| F = SD 1 SUPP-A        | .000884000 | \$412.91                                        | \$254.86                                                     | \$158.05                            |
| G = SD 1 SUPP-B        | .004200000 | \$1,961.82                                      | \$1,961.82                                                   | \$0.00                              |
| H = SD 1 BOND          | .001093792 | \$510.91                                        | \$510.90                                                     | \$0.01                              |
| I = GENERAL ROAD       | .000040995 | \$19.14                                         | \$11.82                                                      | \$7.32                              |
| J = FED/ST BRIDGE      | .000059687 | \$27.87                                         | \$17.22                                                      | \$10.65                             |
| K = PORT DISTRICT      | .000080346 | \$37.52                                         | \$23.16                                                      | \$14.36                             |
| L = E ORCHARDS SEWR    |            |                                                 | \$2,060.62 <sup>(4)</sup>                                    | \$2,060.62                          |
| * TOTAL LEVY           | .016818419 |                                                 |                                                              |                                     |
| * TOTAL TAX ASSESSMENT |            | \$7,855.84 <sup>(3)</sup>                       | \$7,855.84 <sup>(3)</sup>                                    |                                     |

- (1) To calculate taxes due, multiply market value by levy rate. Tax due is truncated after two decimal points.
- (2) This calculation (A-K) does not use the current market value. It uses the market value from the tax year a Revenue Allocation Area went into effect. In this example, this property is in the East Orchards Sewer RAA, with a base tax year of 2017 and a 2017 market value of \$288,284.
- (3) Total tax assessment remains the same in both columns as a control figure; current market value times total levy rate. Total tax due does not change whether a property is in a Revenue Allocation Area or not. The total tax due less the individual tax amount in column (2) results in a remainder (in this example, \$2,060.62) that is distributed to the URA for projects in the Revenue Allocation Area. Column 3 shows the difference between Column 1 and Column 2, which, added together, equals this amount.

**Member Billing Contact:**

Shannon Grow  
Lewiston Urban Renewal Agency  
PO Box 617  
Lewiston, ID 83501

**Invoice Date:** 3/1/2023  
**Invoice Number:** 18038 - 2023 - 2  
**Policy Period:** 10-1-22 to 9-30-23  
**Policy Number:** 42A18038100122

## Insurance Billing

| DESCRIPTION                                                                                |
|--------------------------------------------------------------------------------------------|
| 22-23 Policy Year Annual Premium: \$1,889.00                                               |
| Paid to Date: \$944.50                                                                     |
| Balance Due: \$944.50                                                                      |
| For proper application, please do not combine other payments with your premium remittance. |

Please Detach and Submit with Payment

**Member:**

Lewiston Urban Renewal Agency  
PO Box 617  
Lewiston, ID 83501

**Make Checks Payable to:**

ICRMP  
PO Box 15116  
Boise, ID 83715

|                        |                  |
|------------------------|------------------|
| <b>Invoice Date:</b>   | 3/1/2023         |
| <b>Invoice Number:</b> | 18038 - 2023 - 2 |
| <b>Due Date:</b>       | 4/1/2023         |
| <b>Balance Due:</b>    | <b>\$944.50</b>  |
| <b>Amount Paid:</b>    |                  |

Write Amount Paid Here



Address Corrections? Please make changes on the back of this form and enclose with your payment.

**TPC Holdings, Inc.**  
 Lewiston Tribune  
 Moscow-Pullman Daily News  
 Auto Clipper  
 Gander Digital  
 TPC Printing  
 Today's Mail

Federal EIN #82-0500182  
 P.O. Box 957 Lewiston, ID 83501  
 (208) 848-2288  
 (800) 745-9411 (ID & WA Only)  
 Fax: (208) 743-0297

## Statement

| DATE       | REFERENCE # |
|------------|-------------|
| 02/28/2023 | 563012      |

**BILL TO:**

URBAN RENEWAL AGENCY  
 C/O CITY OF LEWISTON  
 PO BOX 617  
 LEWISTON ID 83501-0617

Account Number: 935580  
 Balance Due: \$32.04  
 Salesperson: STEVE 208-848-2299

| DATE     | AD NUMBER OR<br>P.O. NUMBER | CHARGES OR CREDITS<br>DESCRIPTION/PRODUCT CODE | TOTAL<br>SPACE | COLUMNS | DEPTH | CHARGES |
|----------|-----------------------------|------------------------------------------------|----------------|---------|-------|---------|
|          |                             | Balance Forward:                               |                |         |       | 0.00    |
| 02/26/23 | 172788 172788               | PU0221231                                      | 0 X 0.00       |         | LT    | 32.04   |
|          |                             | GROW, SHAN                                     |                |         |       |         |

PREVIOUS BALANCE

NEW CHARGES

CREDITS

BALANCE DUE

+

\$32.04

\$32.04

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Contact Barb at bmarsh@lmtribune.com or 208.848.2288 if interested in paperless billing

PAYABLE UPON RECEIPT

| CURRENT NET AMOUNT DUE | 31-60 DAYS | 61-90 DAYS | 91-OVER | TOTAL AMOUNT DUE |
|------------------------|------------|------------|---------|------------------|
| \$32.04                | \$0.00     | \$0.00     | \$0.00  | \$32.04          |

1.75% FINANCE CHARGE APPLIED TO BALANCES PAST 30 DAYS

| REMITTANCE ADDRESS                                        | BILLED ACCOUNT NAME                                                                  | BILLING PERIOD       |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------|
| TPC Holdings, Inc.<br>PO Box 957<br>Lewiston, Idaho 83501 | URBAN RENEWAL AGENCY<br>C/O CITY OF LEWISTON<br>PO BOX 617<br>LEWISTON ID 83501-0617 | 02/01/23 -> 02/28/23 |
|                                                           |                                                                                      | ACCOUNT NUMBER       |
|                                                           |                                                                                      | 935580               |
|                                                           |                                                                                      | \$ AMOUNT ENCLOSED   |

Contact Barb at bmarsh@lmtribune.com or 208.848.2288 if interested in paperless billing



March 6, 2023

Invoice #3062301

TO: Urban Renewal Agency

FOR: Main East Main Funding  
LURA MOA RAA 4

| Description                                                                                         | Amount          |
|-----------------------------------------------------------------------------------------------------|-----------------|
| MJ003 ITD's US 12/Main/21 <sup>st</sup> St Intersection<br>Rebuild – Construction Cost Contribution | \$10,315        |
| Revenue Acct:<br>08-210-000-53425 \$3,713<br>02-100-000-53425 \$6,602                               |                 |
| <b>TOTAL:</b>                                                                                       | <b>\$10,315</b> |

Make all checks payable to City of Lewiston

Remit to:  
City of Lewiston  
Attn: Finance  
PO Box 617  
Lewiston, ID 83501

Payment is due within 30 days.  
If you have any questions concerning this invoice, contact Public Works, 208-746-1316,  
[publicworks@cityoflewiston.org](mailto:publicworks@cityoflewiston.org)

Ecopy: Aimee Gordon, Finance  
G:\Shared drives\Public Works CAPITAL\Major or Misc Projects\MJ003 ITDs US12-Main-21st Rebuild\Financial\URA Invoice 3-6-  
23.docx