



Post Falls Urban Renewal Agency
July 16, 2026 Meeting
9:00 am, Post Falls City Hall

1. Call to Order, Commissioner Roll Call and Pledge of Allegiance
2. Ceremonies, Appointments and Announcements
3. Conflict Disclosure
4. Consent Calendar **ACTION ITEMS**
 - a. Commission Minutes, May 21, 2026
 - b. Communication, Property & Personnel Committee Minutes, May 21, 2026
 - c. Finance & Policy Committee Minutes, June 18, 2026
 - d. Commission Workshop Minutes, July 7, 2026
 - e. Payables
 - f. Bank Activity Report
 - g. Financial Reports
5. Committee Updates
 - a. Finance and Policy – Crosby
 - b. District Review - Fleischman
 - c. Communications, Property & Personnel - Clemensen
6. Citizen Comments

This section of the agenda is reserved for citizens wishing to address the Commission regarding an Agency related issue. Comments related to future public hearings should be held for that public hearing. Persons wishing to speak will have 5 minutes.
7. Unfinished Business
 - a. Annual Administrative Fee Proposal – FY 2027 **ACTION ITEM**
 - b. Welch-Comer Amended Task Order #26-01 – Beyond Green, Inc. (PF Technology) **ACTION ITEM**
 - c. Order of Approval – Beyond Green, Inc. (PF Technology) **ACTION ITEM**
8. New Business
9. Staff Report and Updates
10. Commissioner Comments
11. Chairman Comments
12. Adjournment

Requests for accommodation of special needs to participate in the meeting should be addressed to the Office of the Executive Director, 201 E. 4th Avenue, Post Falls, Idaho 83854, or call (208) 777-8151.

Mission Statement: To encourage sound economic and community improvement that enhances the overall quality of life in Post Falls by: providing and improving infrastructure, attracting jobs, and enhancing citizen safety and health.

POST FALLS URBAN RENEWAL MINUTES

May 21, 2026

CALL TO ORDER, ROLL CALL AND PLEDGE OF ALLEGIANCE

Chairman Christi Fleischman called the meeting to order at 9:00 a.m. Executive Director Joseph Johns called the roll. Present, in addition to Fleischman were Commissioners Eric Clemensen, Len Crosby, Collin Coles, Pat Leffel and Dominic Parmentier (via Zoom). Commissioner Joe Rodriguez was absent. Counselor Pete Bredeson was also absent. Fleischman led the Pledge of Allegiance.

CEREMONIES, APPOINTMENTS AND ANNOUNCEMENTS

None

CONFLICT DISCLOSURE

None

CONSENT CALENDAR

Johns introduced the Consent Calendar. Item A in the Consent Calendar is the Commission Meeting Minutes, April 16, 2026.

Item B is the payables for this month totaling \$26,670.01.

Item C is the Bank Activity Report which shows total funds in all accounts of \$5,322,375.97 and accrued interest for the month of \$12,576.75.

Item D is the financial reports as of April 30th.

Approval of the consent calendar will authorize a transfer of \$26,670.01 to the First Interstate Checking Account for the monthly payables and \$12,576.75 accrued interest to the General Fund.

Commissioner Crosby made a motion to approve the Consent Calendar as presented, seconded by Leffel. Roll Call Vote: Clemensen – Aye; Leffel – Aye; Coles – Aye; Fleischman – Aye; Crosby – Aye; Parmantier – Aye. Motion carried.

COMMITTEE UPDATES

Finance & Policy – Crosby: Reviewed the payables & financial reports for the month. Beginning the FY27 budget process.

District Review – Fleischman: Nothing to report

Communication, Property and Personnel – Clemensen: The committee is scheduled to meet immediately following the Commission Meeting to discuss personnel and property items for the upcoming budget.

CITIZEN COMMENTS

None

UNFINISHED BUSINESS

2026 Impact Assessment Report – Center Point & EPF URDs. Printed copies of the Impact Assessment of the Center Point and East Post Falls URDs were provided to the Commissioners. The final report includes revisions recommended at the April 7th Commission Workshop. Johns stated the report is being

presented to the Commission for the purpose of consideration for approval as an official record of the Post Falls Urban Renewal Agency. Johns provided a brief presentation on the report's highlights. Printed copies of the Impact Assessment will be distributed to state and local officials in our region, posted on the Agency's website, and a press release submitted to the local press. Crosby stated that the taxable value of the land in the two districts went from \$63 Million to \$1.08 Billion, a twenty-times increase in the 20-year term. These districts now deliver \$4.43 Million in property tax to the underlying governmental agencies every year. Fleischman thanked The Metts Group for the report and Johns for getting the information out to everyone.

Clemensen made a motion to approve the 2026 Impact Assessment as distribution plan as presented, seconded by Crosby. Roll Call Vote: Parmantier – Aye; Coles – Aye; Fleischman – Aye; Leffel – Aye; Crosby – Aye; Clemensen – Aye. Motion carried.

NEW BUSINESS

None

STAFF REPORT

The Annual Urban Renewal Attestation to the State Tax Commission according to Title 50-2903A, Idaho Code, has been completed for 2026.

The FY27 Agency Budget process has commenced. The CPP Committee is meeting immediately following the Commission Meeting to consider proposed operating costs associated with agency property and personnel for FY27. The Finance & Policy Committee is scheduled to meet in June to receive the recommendations of the CPP Committee, and to consider all other aspects of the proposed FY27 budget. The F&P Committee will also look to schedule the annual Budget Workshop in July.

Crosby asked for an update on the progress toward the forming of an East Seltice district. Johns responded that no further communication with city staff has taken place. Community Development Director Bob Seale offered to address the Commission. Seale reported that local contacts in the area have had conversations with some of the larger property owners to introduce the idea of a new district. The City is working through the process to put together a map and letter to send out, but time is limited due to the other matters of business. Seale proposed Johns draft a letter on his behalf. Johns agreed to draft the letter.

COMMISSIONER COMMENTS

None

CHAIRMAN COMMENT

None

ADJOURNMENT

Fleischman adjourned the meeting at 9:16 a.m.

Respectfully submitted,

Joseph Johns, Executive Director

Christi Fleischman, Chairman

POST FALLS URBAN RENEWAL
Communication, Property & Personnel Committee

May 21, 2026

CALL TO ORDER, ROLL CALL

Chairman Eric Clemensen called the meeting to order at 9:28 a.m. Present in addition to Clemensen were Commissioners Pat Leffel, Collin Coles and Executive Director Joseph Johns.

CONFLICT DISCLOSURE

None

CITIZEN COMMENT

None

FY 2027 Budget Items. Budgeted and actual operating expenses for fiscal years 2023 to the present were provided for review. Johns also provided an updated list of tangible personal property (office furniture and equipment) belonging to the Agency. The office copier (Canon, 2004) and printer (Dell, 2014) need to be replaced, ideally by a single multi-function machine. The laptop pc (Dell, 2019) runs Win11 but is problematic. An Office Equipment budget line in the amount of \$3,000 to provide for replacement of the copier/printer/scanner equipment and the laptop pc was recommended by the committee. Computer Software expenses are projected to be approximately \$2,200 in FY27. These costs continue to increase annually due primarily to QuickBooks (Desktop & Payroll licenses). The annual QB Payroll expense is approximately \$900 which is relatively costly for the agency to process payroll for the 1 part-time staff person. The committee discussed potential options. Chairman Clemensen will explore the potential of proposing that Agency payroll be conducted by an outside provider.

EXECUTIVE SESSION

Commissioner Coles moved to enter into executive session at 9:48 a.m. pursuant to Idaho Code 74-206(1)(b) and that the Executive Session would last no longer than 10 minutes. Executive Session ended at 9:57 a.m.

Recommendation to Finance Committee regarding agency property and staff compensation. Clemensen informed Johns that the committee recommends Employee Wages to be \$66,000 for FY27, with all associated budget lines (FICA, SUTA, PERSI) to adjust accordingly. Agency property replacement recommendations are to be as noted in FY 2027 Budget Items.

ADJOURNMENT

Chairman Clemensen adjourned the meeting at 10:04 a.m.

Respectfully submitted,

Joseph Johns, Executive Director

Eric Clemensen, Chairman

POST FALLS URBAN RENEWAL MINUTES

Finance & Policy Committee

June 18, 2026

CALL TO ORDER, ROLL CALL

Chairman Len Crosby called the meeting to order at 9:30 a.m. Present, in addition to Crosby were Commissioners Joe Rodriguez and Collin Coles.

CONFLICT DISCLOSURE

None

CITIZEN COMMENTS

None

Financial Statement Review. Johns provided an increment revenue projection for each district based on preliminary 2026 assessed values (pre-BOE regular real property, personal property) and an estimated 2026 URD levy rate. Updates of the current district fund balances, district obligations, interest revenue, and 24-month cash flow projection were also provided.

FY 2027 Proposed Budget & Scheduling of Budget Workshop. Budgeted and actual operating expenses for fiscal years 2023 to the present were provided. Johns presented the proposed FY27 operating expenses, including the recommendations of the Communications, Property & Personnel Committee on Employee Wages (personnel) and Office Equipment (property). Discussion by the committee resulted in an increase of Other Contract Services to \$25,000 in anticipation of costs associated with the Eligibility Study and Feasibility Study necessary to create an urban renewal district in the area of East Seltice Drive. The committee tasked Johns with preparing a proposal to transition the agency's Administrative Fee from an annual flat rate to a percentage of district increment remittances for the purpose of funding the operating expenses portion of the budget. Johns will consult with Counselor Bredeson on the necessary Agency policy revisions and prepare a proposal for presentation at the annual budget workshop. The committee recommended that Johns schedule the Agency's FY2027 Budget Workshop on July 7, 2026, according to the availability of the Commission members. Commissioner Coles made a motion to recommend the proposed FY27 Budget with the noted revisions to the full Commission and schedule the Budget Workshop on July 7, 2026, seconded by Commissioner Rodriguez. All in favor by voice vote. Motion carried.

Meeting adjourned at 10:29 a.m.

Respectfully submitted,

Joseph Johns, Executive Director

Len Crosby, Chair

POST FALLS URBAN RENEWAL MINUTES

Workshop Minutes

July 7, 2026 – Chamber of Commerce – Conference Room

CALL TO ORDER, ROLL CALL

Chairman Christi Fleischman called the meeting to order at 9:00 a.m. Executive Director Joseph Johns called the roll. Present, in addition to Fleischman were Commissioners Collin Coles, Len Crosby, Dominic Parmantier, Joe Rodriguez, Eric Clemensen and Pat Leffel. Also present was Counselor Pete Bredeson.

CONFLICT DISCLOSURE

None

CITIZEN COMMENT

None

AGENCY POLICY #2 – ANNUAL BUDGET POLICY. Johns presented an updated policy that more accurately aligns with the current annual budget development process. The updated policy more clearly identifies the participation of the Communications, Property & Personnel Committee and the Finance & Policy Committee. Additionally, the policy includes the option to conduct a Budget Workshop as either a separately scheduled Commission workshop or as part of the regular July Commission meeting. Following review and discussion of the proposed changes, Commissioner Crosby moved to approve the policy as presented. The motion was seconded by Commissioner Clemensen. Roll Call Vote: Rodriguez – Aye; Clemensen – Aye; Coles – Aye; Leffel – Aye; Parmantier – Aye; Fleischman – Aye; Crosby – Aye. Motion carried.

BGI REIMBURSEMENT REQUEST. Johns provided an update on a meeting with the Agency's consulting engineers and representatives of the district participant, Beyond Green, Inc. (BGI), regarding BGI's submitted project cost documentation. Welch-Comer has completed its initial review and identified significant costs that require additional supporting documentation before their eligibility for reimbursement can be determined. BGI has requested that the Agency consider approving an initial reimbursement at its August meeting for those project costs that have already been verified as qualifying. This would provide BGI additional time to obtain the documentation necessary to support the costs being questioned for consideration at a later date. Johns has advised BGI that any supplemental documentation must be submitted by October 31, 2026, and is limited to the project costs excluded from the initial reimbursement recommendation. The subsequent and final reimbursement request will be limited to those costs requiring additional documentation to establish eligibility. Any additional costs incurred by the Agency for Welch-Comer's review of the supplemental documentation will be paid from district funds available for reimbursement of approved project costs. Completion of the subsequent and final reimbursement is anticipated in February 2027 as part of the Agency's semi-annual reimbursement process, consistent with Agency policy.

BUDGET WORKSHOP. Johns presented the proposed FY2027 Budget, including a proposal to revise the Agency's administrative fee so that it is determined annually based on the Agency's projected operating expenses. Historically, the administrative fee has been a fixed annual amount. However, due to the reduced number of active urban renewal districts, the current fee no longer covers the Agency's operating expenses. The resulting deficit is currently funded through interest earned on deposit accounts and, when necessary, by drawing down the General Fund balance. The

Finance & Policy Committee recommended that the administrative fee be calculated annually as part of the budget process. Under the proposed methodology, the fee would be determined by subtracting projected interest income from the Agency's total projected operating expenses and dividing the remaining amount among the active urban renewal districts. The resulting allocation would be expressed as a percentage of the Agency's projected total tax increment revenue, documented as part of the annual budget process, and communicated in the letters to district proponents and participants as part of the Agency's August reimbursement notification process. This revised annual administrative fee process would establish a direct relationship between the agency's operating expenses and the fee. Counselor Bredeson advised the administrative fee proposal be included on the July 16, 2026, meeting agenda for consideration by the Commission. Commissioner Parmantier made a motion to approve the proposed FY2027 Budget, with the noted revisions included, for publication as required for the August 20th Budget Hearing. The motion was seconded by Commissioner Rodriguez.

STAFF REPORT

Johns reported attending the City's Economic Forum on June 24, 2026, at the Chamber of Commerce. The forum was well attended by local representatives of companies involved in commercial/industrial development projects throughout the area. City representatives provided an overview of the benefits of locating in Post Falls, including potential incentive opportunities. Additionally, the Agency has received information on city-required improvement costs associated with the Rooted project located at the intersection of Railroad Ave. and Spokane Street. The agency's Project Questionnaire was completed for the project in June 2025. A meeting of the District Review committee will be scheduled to consider the information provided.

COMMISSIONER COMMENTS

Commissioner Crosby complimented Johns on the budget presentation. Commissioner Rodriguez stated Flying Pickle is occupying 80,000 sq. ft. and Selkirk is occupying another 80,000 sq. ft. in the former Center Point URD. Flying Pickle will have the largest indoor pickle ball facility in the world.

ADJOURNMENT

Fleischman adjourned the meeting at 10:16 a.m.

Respectfully submitted,

Joseph Johns, Executive Director

Christi Fleischman, Chairman

9:06 AM

07/13/26

Post Falls Urban Renewal Agency - In-House
Unpaid Bills Detail
 As of July 16, 2026

Type	Date	Num	Due Date	Aging	Open Balance
Bredeson Law Group					
Bill	07/10/2026	1336	08/09/2026		1,392.25
Total Bredeson Law Group					1,392.25
Canon Solutions America, Inc.					
Bill	07/01/2026	6016540190	07/31/2026		46.56
Total Canon Solutions America, Inc.					46.56
Mastercard					
Bill	07/01/2026	4518-Jul	07/31/2026		130.73
Total Mastercard					130.73
Welch Comer & Associates					
Bill	07/01/2026	41117020-0...	07/31/2026		500.00
Total Welch Comer & Associates					500.00
TOTAL					2,069.54

Payroll 6,879.29

3,948.83

Bank Activity Report

June 2026

Cash Section

Checking: First Interstate

Beginning Balance		\$	28,482.05
Deposits	\$	60,959.25	
Withdrawals	\$	(78,426.30)	
Ending Balance		\$	11,015.00
Outstanding Checks	\$	(1,403.68)	
Account Balance		\$	9,611.32

Idaho Central CU - Savings

Beginning Balance		\$	25.00
Interest			
Ending Balance		\$	25.00

Investment Section

LGIP General Fund 1829

Beginning Balance		\$	1,388,396.23
Contributions	\$	17,130.80	
Withdrawals	\$	(7,280.56)	
Ending Balance		\$	1,398,246.47
Outstanding Transfer			
Account Balance		\$	1,398,246.47

LGIP Capital Improvements 1910

Beginning Balance		\$	3,929,867.16
Contributions	\$	66,316.15	
Withdrawals	\$	(12,638.16)	
Ending Balance		\$	3,983,545.15
Outstanding Transfer			
Account Balance		\$	3,983,545.15

Total Funds All Accounts:

\$ 5,391,427.94

June 2026

	Interest
State Pool - LGIP 1910	\$ 12,497.63
Total	<u>\$ 12,497.63</u>

10:19 AM

Post Falls Urban Renewal Agency - In-House

07/14/26

Balance Sheet

Accrual Basis

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
First Interstate Bank- Checking	9,611.32
LGIP1829-General Fund	1,398,246.47
LGIP1910-Capital Improvements	3,983,545.15
Savings - Idaho Central CU	25.00
Total Checking/Savings	5,391,427.94
Other Current Assets	
Accounts Receivable - Taxes	20,293.00
FMV - State Investment Pool	7,074.00
Interest Receivable	15,642.00
Prepaid Insurance	4,446.00
63420 · Lease Principal	7,990.00
Total Other Current Assets	55,445.00
Total Current Assets	5,446,872.94
TOTAL ASSETS	5,446,872.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Vacation Payable	4,786.97
24000 · Payroll Liabilities	
ID- Unemployment Payable	-0.03
24000 · Payroll Liabilities - Other	3,397.59
Total 24000 · Payroll Liabilities	3,397.56
Total Other Current Liabilities	8,184.53
Total Current Liabilities	8,184.53
Total Liabilities	8,184.53
Equity	
Committed Fund Balance	1,349,484.00
Nonspendable Fund Balance	3,544.00
32000 · Unrestricted Net Assets	3,110,511.08
Net Income	975,149.33
Total Equity	5,438,688.41
TOTAL LIABILITIES & EQUITY	5,446,872.94

11:14 AM

Post Falls Urban Renewal Agency - In-House

07/14/26

Profit & Loss

Accrual Basis

June 2026

	Jun 26	Oct '25 - Jun 26
Ordinary Income/Expense		
Income		
Downtown District	9,363.13	620,381.85
Interest	17,131.50	144,020.95
Pleasant View District	0.00	11,741.00
Post Falls Technology District	44,314.86	913,037.35
46400 · Miscellaneous Income	0.00	7.00
Total Income	70,809.49	1,689,188.15
Gross Profit	70,809.49	1,689,188.15
Expense		
Audit	0.00	15,000.00
Computer Software	0.00	1,787.20
District Payments	0.00	591,851.37
Engineering Services	0.00	7,300.00
Marketing & Education Materials	309.56	309.56
Meetings	0.00	152.25
Website Design, Hosting & Maint	0.00	147.54
62140 · Legal Fees	0.00	6,537.75
62150 · Other Contract Services	0.00	17,500.00
62840 · Computer Repair & Maintenance	0.00	137.50
62890 · Rent	0.00	7,990.00
65030 · Printing and Copying	12.44	221.52
65040 · Office Supplies	47.03	219.06
65050 · Telephone, Telecommunications	0.00	798.72
65110 · Advertising & Legal Notices	0.00	56.81
65120 · Insurance	0.00	201.00
65150 · Dues & Memberships	0.00	900.00
66000 · Payroll Expenses	7,126.45	62,928.54
Total Expense	7,495.48	714,038.82
Net Ordinary Income	63,314.01	975,149.33
Net Income	63,314.01	975,149.33

Fund Reconciliation:

6/30/2026

QB

First Interstate - Checking	GF	\$	9,611.32	
LGIP - 1829	GF	\$	1,398,246.47	
LGIP - 1910	CIP	\$	3,983,545.15	
Savings - Idaho Central CU	GF	\$	25.00	
Total				\$ 5,391,427.94

FUNDS

General Fund	GF	\$	1,407,882.79	
Capital Improvement Fund	CIP	\$	3,983,545.15	
Total				\$ 5,391,427.94

C.I. Fund Allocation:

Pleasant View	\$	(51,523.90)
Plsnt.View FY26 Admin Fee	\$	25,000.00
Downtown	\$	21,758.19
MPP-Downtown	\$	144,283.42
PF Technology	\$	3,844,027.45
	\$	3,983,545.15

Post Falls Urban Renewal Agency

Increment Received District Obligation Balance

		<u>Pleasant View</u>	<u>Downtown</u>	<u>Downtown MPP</u>	<u>PF Tech Dist.</u>	<u>Total</u>
<i>Termination Date</i>		<i>2041</i>	<i>2041</i>	<i>2041</i>	<i>2038</i>	
Sep-25	-		1,539.26	220.62	86.50	1,846.38
Oct-25	-		2,967.62	423.12	2,259.35	5,650.09
Nov-25	-		917.18	141.66	13,530.95	14,589.79
Dec-25	-		39,759.42	7,016.37	39,956.71	86,732.50
Jan-26	5,817.49		407,126.66	71,845.89	539,152.31	1,023,942.35
Reimbursement 'Feb-26	5,923.51		54,898.15	9,687.91	254,694.43	325,204.00
Mar-26	-		7,903.58	1,394.75	3,606.92	12,905.25
Apr-26	-		1,576.68	278.24	5,468.19	7,323.11
May-26	-		4,319.27	762.22	10,053.63	15,135.12
Jun-26	-		7,958.66	1,404.47	44,314.86	53,677.99
Jul-26						-
Aug-26						-
Sep-26						-
Total YTD		11,741.00	528,966.48	93,175.25	913,123.85	1,547,006.58

Approved Obligation	-	6,115,511.02	84,643.08	-	6,200,154.10
Obligation Balance @ 2/28/26	-	3,780,403.30	-	-	3,780,403.30
Carry over @ 2/28/26	(51,523.90)	-	140,443.74	3,780,583.85	3,869,503.69

Post Falls Urban Renewal Agency - In-House
Profit & Loss Budget vs. Actual
October 2025 through June 2026

	Oct '25 - Sep 26 12-Month Actual	FY26 Total Budget	FY26 Balance	% of 12- Month Budget
Expense				
Audit	15,000.00	15,000.00	0.00	100.0%
Bank Charges	0.00	0.00	0.00	0.0%
Computer Software	1,787.20	1,784.00	3.20	100.18%
Contract Employees	0.00	0.00	0.00	0.0%
Engineering Services	7,300.00	13,000.00	-5,700.00	56.15%
Marketing & Education Materials	309.56	300.00	9.56	103.19%
Meetings	152.25	390.00	-237.75	39.04%
Office Equipment	0.00	0.00	0.00	0.0%
Website Design, Hosting & Maint	147.54	800.00	-652.46	18.44%
62140 · Legal Fees	6,537.75	25,000.00	-18,462.25	26.15%
62150 · Other Contract Services	17,500.00	21,000.00	-3,500.00	83.33%
62840 · Computer Repair & Maintenance	137.50	330.00	-192.50	41.67%
62890 · Rent	7,990.00	7,990.00	0.00	100.0%
65020 · Postage, Mailing Service	0.00	78.00	-78.00	0.0%
65030 · Printing and Copying	221.52	300.00	-78.48	73.84%
65040 · Office Supplies	219.06	425.00	-205.94	51.54%
65050 · Telephone, Telecommunications	798.72	800.00	-1.28	99.84%
65110 · Advertising & Legal Notices	56.81	900.00	-843.19	6.31%
65120 · Insurance	201.00	4,636.00	-4,435.00	4.34%
65150 · Dues & Memberships	900.00	900.00	0.00	100.0%
66000 · Payroll Expenses	62,928.54	82,691.00	-19,762.46	76.1%
Contingency	0.00	5,000.00	-5,000.00	0.0%
Total Expense	122,187.45	181,324.00	-59,136.55	67.39%

1:08 PM

06/15/26

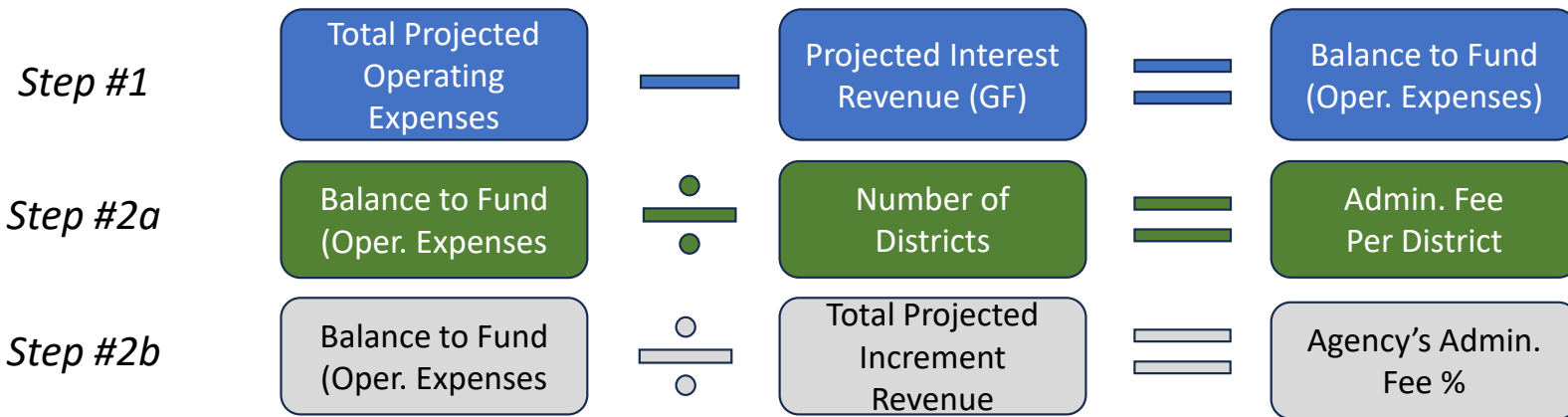
Post Falls Urban Renewal Agency - In-House
Unpaid Bills Detail
As of June 18, 2026

Type	Date	Num	Due Date	Aging	Open Balance
Canon Solutions America, Inc.					
Bill	06/01/2026	6016209942	07/01/2026		201.89
Total Canon Solutions America, Inc.					201.89
Mastercard					
Bill	06/01/2026	4518-Jun	07/01/2026		167.14
Total Mastercard					167.14
TOTAL					369.03

Payroll 6,911.53
\$ 7,280.56

Administrative Fee Proposal:

- ❑ Transition from a Flat Fee to one directly tied to Agency's projected FY operating expenses:



- ❑ Computed annually
- ❑ Presented as a percentage (%) of Total Increment Revenue.
- ❑ Documented in semi-annual reimbursement notification letters (August) to proponents/participants.

2027 PROPOSED OPERATING BUDGET - POST FALLS URBAN RENEWAL			
URBAN RENEWAL - GENERAL FUND:		Approved Budget	Proposed Budget
	Actual FY 2025	FY 2026	FY 2027
REVENUES:			
Tax Increment			
Technology District	\$ 1,247,707	\$ 1,473,077	\$ 1,791,740
Downtown District	\$ 918,347	\$ 928,281	\$ 1,014,625
Pleasant View District	\$ 24,478	\$ 9,964	\$ 32,031
Other Income	\$ -	\$ -	\$ -
General Fund Transfer	\$ -	\$ 90,574	\$ 49,833
Interest Income	\$ 164,399	\$ 40,750	\$ 49,000
TOTAL REVENUES:	\$ 2,354,931	\$ 2,542,646	\$ 2,937,229
Carryover (Technology)	\$ 2,930,990	\$ 2,924,752	\$ 704,082
Carryover (Downtown)	\$ 137,511	\$ 131,950	\$ 197,500
Carryover (Pleasant View)	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE	\$ 5,423,432	\$ 5,599,348	\$ 3,838,811
EXPENDITURES:			
Proponent Reimbursement			
Technology District	\$ -	\$ 1,448,077	\$ 1,741,907
Downtown District	\$ 779,208	\$ 903,281	\$ 964,792
Pleasant View District	\$ -	\$ 9,964	\$ 32,031
Designated Funds Technology District	\$ 2,930,990	\$ 2,924,752	\$ 704,082
Designated Funds Downtown District	\$ 137,511	\$ 131,950	\$ 197,500
Designated Funds Pleasant View District	\$ -	\$ -	\$ -
Debt Repayment	\$ -	\$ -	\$ -
Interest Expense	\$ -	\$ -	\$ -
Sub-Total Proponent	\$ 3,847,709	\$ 5,418,024	\$ 3,640,312
Agency Operating Expenses			
1 Audit	\$ 12,770	\$ 15,000	\$ 15,500
2 Legal Advertising	\$ 279	\$ 900	\$ 900
3 Employee Wages	\$ 59,169	\$ 61,994	\$ 66,000
4 FICA	\$ 4,526	\$ 4,742	\$ 5,049
5 SUTA	\$ 129	\$ 140	\$ 139
6 PERSI	\$ 7,092	\$ 7,415	\$ 7,894
7 Health Benefit	\$ 8,400	\$ 8,400	\$ 8,400
8 Engineering Services	\$ -	\$ 13,000	\$ 17,500
9 Contract Legal Services	\$ 10,850	\$ 25,000	\$ 25,000
10 Other Contract Services	\$ 78	\$ 21,000	\$ 25,000
11 Insurance	\$ 4,441	\$ 4,636	\$ 4,750
12 Marketing and Education Materials	\$ 686	\$ 300	\$ 300
13 Dues and Memberships	\$ 850	\$ 900	\$ 900
14 Computer Repair and Maintenance	\$ -	\$ 330	\$ 330
15 Computer Software	\$ 1,774	\$ 1,784	\$ 2,200
16 Office Equipment	\$ 240	\$ -	\$ 3,000
17 Office Supplies	\$ 88	\$ 425	\$ 425
18 Postage & Shipping	\$ 73	\$ 78	\$ 82
19 Printing & Copying	\$ 192	\$ 300	\$ 300
20 Rent - Space & Equipment	\$ 7,990	\$ 7,990	\$ 7,990
21 Telephone and Internet	\$ 800	\$ 800	\$ 800
22 Meetings	\$ 290	\$ 390	\$ 390
23 Website Design, Hosting and Maint.	\$ 400	\$ 800	\$ 650
24 Contingency	\$ 1,930	\$ 5,000	\$ 5,000
25 General Fund Carryover	\$ 30,939	\$ -	\$ -
Sub-Total Agency	\$ 153,986	\$ 181,324	\$ 198,499
TOTAL EXPENDITURES	\$ 4,001,695	\$ 5,599,348	\$ 3,838,811

Step #1: \$198,499
 - \$ 49,000
 \$149,499

Step #2a: \$149,499
 ÷ 3
 \$ 49,833

Step #2b: \$ 149,499
 ÷ \$2,838,396
 5.3%

EXHIBIT C—AMENDMENT 1 TO TASK ORDER 26-01

AMENDMENT TO Task Order 26-01

Amendment No. 1

Owner: **Post Falls Urban Renewal Agency**

Engineer: **Welch Comer & Associates, Inc.**

Effective Date of **March 19, 2026**

Agreement:

Nature of Amendment: (Check those that apply)

☒ Modifications of payment to Engineer

Description of Modifications:

The complexity of this reimbursement request required additional meetings with the Owner and a greater amount of engineering effort than originally estimated to perform a thorough and defensible review. Due to the complexity involved, it has been decided to split the reimbursement request into an initial recommendation for reimbursement with a final review and reimbursement pending further information from the Developer. Completion of this final review will require more time and coordination between the Engineer, Owner, and Developer.

In consideration of these additional services, it is being requested that the compensation authorized under Task Order 26-01 be increased by \$10,000, resulting in a revised hourly not to exceed amount of \$20,000.

An amount equal to the cumulative hours charged to the Project by Engineer's employees times standard hourly rates for each applicable billing class, plus reimbursement of expenses incurred in connection with providing the Services.

Engineer's Standard Hourly Rates are attached as Appendix 1.

Engineer's Reimbursable Rate Schedule is attached as Appendix 2.

Engineer may alter the distribution of compensation between individual phases (line items) to be consistent with services actually rendered, but shall not exceed the total hourly compensation amount unless approved in writing by the Owner

Owner and Engineer hereby agree to modify the above-referenced Main Agreement as set forth in this Amendment. The Effective Date of the Amendment is _____, 2026.

Owner

Post Falls Urban Renewal Agency

(typed or printed name of organization)

Engineer

Welch Comer & Associates, Inc.

(typed or printed name of organization)

By:

(individual's signature)

By:



(individual's signature)

Date:

(date signed)

Date:

07/14/2026

(date signed)

Name:

Joseph Johns

(typed or printed)

Name:

Matt Gillis, P.E.

(typed or printed)

Title:

Executive Director

(typed or printed)

Title:

Vice President

(typed or printed)

This is **Appendix 1 to EXHIBIT C**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated July 2026.

Standard Hourly Rates Schedule

A. Standard Hourly Rates:

Standard Hourly Rates are set forth in this Appendix 1 to this Exhibit C and include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit. The Standard Hourly Rates Schedule will be adjusted annually to reflect equitable changes in the compensation payable to Engineer per Exhibit C.

The Standard Hourly Rates apply only as specified in Article C2.

B. Schedule:

Hourly rates for services performed on or after the date of the Agreement are:

Special Services	\$275.00/hour
Special Services – Accounting	190.00/hour
Expert Witness	300.00/hour
Public Involvement Specialist	125.00/hour
Principal Engineer III	310.00/hour
Principal Engineer II	295.00/hour
Principal Engineer I	260.00/hour
Construction Services Manager	250.00/hour
Construction Services Project Manager	160.00/hour
Sr. Project Manager	240.00/hour
Project Manager	215.00/hour
Engineer VII	270.00/hour
Engineer VI	215.00/hour
Engineer V	200.00/hour
Engineer IV	185.00/hour
Engineer III	165.00/hour
Engineer II	155.00/hour
Engineer I	145.00/hour
Engineering Assistant	80.00/hour
Sr. Engineer Tech III	150.00/hour
Sr. Engineer Tech II	145.00/hour
Sr. Engineer Tech I	130.00/hour
Engineering Technician	118.00/hour
Environmental Scientist	130.00/hour
Survey Manager	255.00/hour
Professional Land Surveyor II	205.00/hour
Professional Land Surveyor I	200.00/hour
Crew Chief II	150.00/hour
Crew Chief I	135.00/hour
Crew Member	118.00/hour
Survey Technician II	135.00/hour
Survey Technician I	130.00/hour
GIS Manager	165.00/hour
GIS Technician II	130.00/hour
GIS Technician I	115.00/hour
Engineering Designer I	155.00/hour
CAD Technician IV	145.00/hour
CAD Technician III	125.00/hour
CAD Technician II	120.00/hour
CAD Technician I	115.00/hour
Sr. Project Administrator	130.00/hour
Project Administrator	110.00/hour
Sr. Administrative Assistant	90.00/hour
Administrative Assistant	80.00/hour
No Charge Services	0.00/hour

Reimbursable Expenses Schedule

Reimbursable Expenses will be adjusted annually to reflect equitable changes in the compensation payable to Engineer per Exhibit C. Rates and charges for Reimbursable Expenses as of the date of the Agreement are:

Letter/Legal Size Copies/Impressions (B/W)	\$0.10/page
Double Sided Letter & Legal Size Copies/Impressions (B/W)	\$0.13/page
Double Sided Letter & Legal Size Copies/Impressions (Color)	\$0.99/page
Ledger Size Copies/Impressions (B/W)	\$0.20/page
Double Sided Ledger Size Copies/Impressions (B/W)	\$0.25/page
Double Sided Ledger Size Copies/Impressions (Color)	\$1.98/page
Cardstock Copies/Impressions (B/W)	\$0.31/page
Letter/Legal Cardstock Copies/Impressions (Color)	\$0.99/page
Ledger Size Copies/Impressions (Color)	\$1.03/page
Color Transparency	\$2.49/page
Plot on Paper B&W (18" x 24")	\$0.90/sheet
Plot on Paper Color (18" x 24")	\$4.50/sheet
Plot on Paper B&W (18" x 27 ")	\$0.90/sheet
Plot on Paper Color (18" x 27 ")	\$4.50/sheet
Plot on Photo Paper/Mylar (18" x 27")	\$8.25/sheet
Plot on Paper B&W (22" x 34")	\$1.80/sheet
Plot on Paper Color (22" x 34")	\$9.00/sheet
Plot on Paper B&W (22" x 36")	\$1.80/sheet
Plot on Paper Color (22" x 36")	\$9.00/sheet
Plot on Paper B&W (24" x 36")	\$1.80/sheet
Plot on Paper Color (24" x 36")	\$9.00/sheet
Plot on Paper B&W (30" x 42")	\$2.70/sheet
Plot on Paper Color (30" x 42")	\$13.50/Sheet
Plot on Paper B&W (34" x 44")	\$3.30/sheet
Plot on Paper Color (34" x 44")	\$16.50/sheet
Plot on Paper B&W (36" x 48")	\$3.60/sheet
Plot on Paper Color (36" x 48")	\$18.00/sheet
Plot on Paper B&W (36" x 120")	\$9.00/sheet
Plot on Paper Color (36" x 120")	\$45.00/sheet
Water Pressure Recorder	\$35.00/day
Mileage (auto)	Per Federal Rate
Meals and Lodging	Per Diem Rate
Mobile Lidar Scanner	\$1,500/hr
Navvis Ivion Cloud Processing	\$0.50/foot
UAV Flight	\$75/each
Drone Survey Software	\$450.00/each
Topo Feature Extraction Software	\$40.00/hour
Aerial Lidar	\$3,500/day
GPS Per Hour Billing	\$35.00/hour
GPS Per Hour Billing – Base and Rover	\$70.00/hour
Robotics Hourly Billing – 1 Man	\$70.00/hour
Digital Level	\$15.00/hour

POST FALLS URBAN RENEWAL AGENCY ORDER OF APPROVAL

Post Falls Technology District - Beyond Green, Inc.

WITNESSETH:

WHEREAS the following described Participant has either submitted a request for reimbursement pursuant to the terms of the following described Document, and/or is requesting an amendment to the terms thereof:

- (1) Participant: Beyond Green, Inc.
909 West First Avenue, Suite B
Spokane, WA 99201
- (2) Owner Participation and Reimbursement Agreement dated February 12, 2019 (referred to herein as the "Document").
- (3) Requested Action: Reimbursement of Participant expenditures in the amount of \$3,629,459.59 comprising hard costs and soft costs for construction associated with Zone C in the Post Falls Technology Urban Renewal District.

Hereinafter referred to as the Request, and

WHEREAS the Post Falls Urban Renewal Agency, hereinafter referred to as the Agency has had the Request reviewed by staff, and staff has submitted findings and recommendations to the Commission of the Agency.

NOW, THEREFORE, the Board of Commissioners of the Post Falls Urban Agency does hereby make the following findings of fact:

- The Request is in compliance with the terms of the Document.
- The costs are in line with the initial engineer estimates of cost and are supported by invoices for the total Request.
- The invoices and on-site work have been reviewed for the Agency by outside engineering firm Welch-Comer with a recommendation of payment.
- That the constructed publicly-owned infrastructure associated with this Request has been accepted by the City of Post Falls.
- Pursuant to the Documents, reimbursement is limited to available tax increment revenues from the District. Therefore, if such increment that is received by the Agency during the remaining life of the District is insufficient to fully reimburse the Participant in the amount set forth herein, the Agency shall have no obligation or ability to pay any remaining balance as its power to do so will have terminated pursuant to Idaho Code § 50-2909.

BASED UPON THESE FINDINGS, the Commission does hereby approve reimbursement of Participant expenditures in the amount of \$3,629,459.59 to be paid from tax increment revenues in the Post Falls Technology Urban Renewal District, as they become available to the Agency and in accordance with Agency Policies. Additional reimbursement for this submittal will be considered subject to the conditions outlined in the Welch Comer letter attached hereto as Exhibit A.

ADOPTED this **16th** day of **July, 2026** by:
POST FALLS URBAN RENEWAL AGENCY

By: _____
Christi Fleischman, Chairperson

Exhibit A



July 7, 2026

Mr. Joseph Johns
Post Falls Urban Renewal Agency
P.O. Box 236
Post Falls, ID 83877

Re: GVD Partners' Reimbursement Request for PFURA Technology District Zone C

Dear Joe:

The Post Falls Urban Renewal Agency (URA) secured the services of Welch Comer & Associates, Inc. to perform a cursory review and cost verification for GVD Partners' (GVD) Reimbursement Request for Zone C. This request was submitted October 16th, 2025 with a supplement provided December 9th, 2025. After discussions between GVD and the URA, corrections to the request were made and a new reimbursement total was provided in a letter send to the URA on January 16th, 2026.

Welch Comer performed an independent review and estimate and determined that the requested reimbursement amount of \$7,470,538.47 is higher than the recommended reimbursement amount of \$3,629,459.59. A summary of the final reimbursement recommendation is provided at the end of this letter. Details on the reimbursement review are provided below.

Organization of the Reimbursement Request and Review

The reimbursement request was divided into costs associated with the "Construction Plans for the Commercial Tracts at Prairie Crossing Regional Shopping Center" (i.e. Zorros and Trade Road improvements, including water and sewer infrastructure) and the "Street and Roundabout Construction Plans Prairie and Zorros" (i.e. Zorros and Prairie roundabout). This distinction was made because the City of Post Falls has already reimbursed GVD \$878,212.00 for the costs associated with the Zorros and Prairie roundabout.

As part of this review, if it was determined that if the independent cost estimate resulted in eligible roundabout costs less than or equal to what the City of Post Falls had already reimbursed, no additional reimbursement for the roundabout would be recommended. If the alternative was true, then the recommendation for reimbursement would be equal to the eligible costs for the roundabout minus the Post Falls reimbursement.

Improvements Outside the PFURA District

The boundary for the technology district lies along the centerline of Zorros Road, and east of Zorros Road, the boundary lies along the northern ROW of Prairie Avenue. Therefore, some of the soft and hard costs associated with the reimbursement request were outside the boundary and not eligible for reimbursement. To determine a fair reimbursement amount, an area analysis for the two projects (Commercial Tracts and Roundabout) was performed to determine the percentage of each project within the URA boundary. The results of this analysis were that 84% of the commercial tracts and 88% of the roundabout are within the URA boundary.

Those percentages were applied to each project's soft costs. The ineligible hard costs were determined through the independent cost estimate, where quantities for the improvements were gathered from within the URA boundary.

Ineligible Improvements

Some invoices were not eligible for reimbursement since they were for private infrastructure. For soft costs, this includes \$81,168.49 of engineering invoices from Simpson Engineers that were for Retail C and the access roads to the private lots. An example of hard costs for private improvements is the \$615,160.00 invoice from Scarsella for 87,880 CY of topsoil stripping. This high of a quantity would suggest this invoice was for topsoil stripping across all of Zone C, while only the stripping required for public improvements is considered eligible.

There were also invoices for soft costs not covered under the Soft Cost Reimbursement Policy (Policy #18). This includes \$66,121.00 of City of Post Falls inspection fees, plan review fees, plat review fees, and developer bonds.

Unit Cost Premiums

Some unit prices on the invoices are noticeably higher than what would be anticipated for a publicly bid project of similar scope. Specific examples include temporary erosion and sediment control costs of \$65,000 and signing and striping costs of \$75,000 for the Prairie and Zorros roundabout. For comparison, those costs were around \$6,000 and \$60,000 respectively for the Honeysuckle and Ramsey roundabout bid in April 2026, which is a multi-lane roundabout with four legs instead of the three legs at Prairie and Zorros. GVD noted that high unit costs resulted from accelerated roundabout construction. See considerations below requiring further backup documentation prior to the analysis of this added premium.

Considerations for Future Reimbursement

From discussions between the URA and Welch Comer, this reimbursement request may be handled as a partial reimbursement for Zone C in August followed by a final reimbursement request at a later date, subject to the following conditions:

- The final reimbursement request will be limited to costs and invoices that have already been submitted. No additional project costs or invoices not previously provided will be considered.
- Only currently identified outstanding reimbursement items will be eligible for further review. Those items include:
 - Additional reimbursement will be considered if a geotechnical report or other documentation satisfactory to Welch Comer is provided to verify the depth of topsoil removal for the Zorros/Prairie roundabout and for the Zorros Road and Trade Avenue improvements.
 - Additional reimbursement will be considered if portions of the Simpson Engineers invoices can be clearly demonstrated to be associated with public improvements.
 - Additional reimbursement will be considered if documentation supporting an expedited construction premium for the roundabout is provided. The documentation and percent premium requested is subject to review by Welch Comer.
- A hard deadline of February 2027 is required for the final reimbursement. It is proposed that the documentation for the items listed above be submitted by October 31st, 2026, allowing for review and additional discussions in November and December. A letter of recommendation of reimbursement would be required by January 14, 2027.

Summary

		Requested Amount	Requested Amount (Adjusted)	Reimbursement Recommendation (Pre-Post Falls Reimbursement)	Reimbursement Recommendation (After Post Falls Reimbursement)	Difference
Commercial Tracts	Hard Costs	\$ 5,071,190.01	\$ 5,129,306.27	\$ 3,312,698.32	\$ 3,312,698.32	\$ (1,758,491.69)
	Soft Costs	\$ 625,885.50	\$ 316,761.27	\$ 316,761.27	\$ 316,761.27	\$ (309,124.23)
Roundabout	Hard Costs	\$ 1,675,973.11	\$ 1,605,473.11	\$ 604,833.00	\$ -	\$ (1,675,973.11)
	Soft Costs	\$ 97,489.85	\$ 147,831.07	\$ 72,579.96	\$ -	\$ (97,489.85)
	Post Falls			\$ (772,826.56)		
TOTAL		\$ 7,470,538.47	\$ 7,199,371.72	\$ 4,306,872.55	\$ 3,629,459.59	\$ (3,841,078.88)

Withheld Items			
Invoice	Amount	Description	Reason
POSTFALLREIM	\$ 37,504.00	CIA Post Falls Inspection Fees	Inspection Fees, Standard Development Cost
REIMB-705	\$ 2,750.00	Plan Review Fee	Review Fees, Standard Development Cost
700-2022	\$ 785.00	Plat Review Fee	Review Fees, Standard Development Cost
406342	\$ 25,082.00	Developer Bond	Legal Fee, Standard Development Cost
17565-01 through 07	\$ 81,168.49	Simpson Engineers Invoices	Engineering/Services for Retail C and Access Roads
7278-0624	\$ 43,383.00	Avista Electrical	Installation along Zorros Road - Junction boxes on east side of Zorros suggest installation outside URA boundary

Recategorized Items (Soft Cost to Hard Cost)			
Invoice	Amount	Description	Reason
53573	\$ 14,430.00	Avista Electrical	Electric Service and Installation is a Hard Cost
54996-add'l	\$ 1,650.00	Avista Electrical	Electric Service and Installation is a Hard Cost
7278-0624	\$ 55,295.16	Avista Electrical	Electric Service and Installation is a Hard Cost
7348-0624	\$ 27,175.00	Avista Electrical	Electric Service and Installation is a Hard Cost
POSTFALLREIM	\$ 64,200.00	CIA Post Falls - Lieu of tree installation	In lieu of the hard cost of installing trees

Recategorized Items (Hard Cost to Soft Cost)			
Invoice	Amount	Description	Reason
20220956	\$ 7,800.00	Geotechnical Testing	Soft Cost
20220958; 20220959	\$ 29,700.00	Geotechnical Testing, Survey Staking	Soft Cost
20220952	\$ 2,500.00	Survey Staking	Soft Cost
20220964	\$ 6,250.00	Survey Staking	Soft Cost
20220975	\$ 6,000.00	Geotechnical Testing	Soft Cost
20220965	\$ 23,000.00	Roundabout - Survey Staking and Geotechnical Engineering	Soft Cost
2799; 2842; 2859; 2905	\$ 30,477.80	Professional Services (Engineering)	Soft Cost
20240988; 20240989; 20240986; 20240987	\$ 12,250.00	Survey Staking and Geotechnical Testing	Soft Cost
127580; 129931; 123676	\$ 821.80	Geotechnical Testing	Soft Cost
147005	\$ 515.00	Geotechnical Testing	Soft Cost
139356; 140507	\$ 8,319.30	Geotechnical Testing	Soft Cost
20220960-ZR; 20220961	\$ 47,500.00	Roundabout - Survey Staking, Geotechnical Engineering, Geotechnical Testing	Soft Cost

Welch Comer appreciates the opportunity to assist the URA with this reimbursement request. Please, feel free to contact myself or Ryland Hoyt in our office if you have any questions.

Sincerely,



Matt Gillis, P.E.
Vice President

MRG/rmh