

**AGENDA**  
**POCATELLO DEVELOPMENT AUTHORITY**  
**BOARD MEETING**  
AUGUST 21, 2024 – 11:00 AM  
COUNCIL CHAMBER | CITY HALL | 911 NORTH SEVENTH AVENUE  
EXECUTIVE SESSION | IWAMIZAWA CONFERENCE ROOM

City Hall is accessible to persons with disabilities. Program access accommodations may be provided with two (2) days' advance notice by contacting Skyler Beebe at [sbeebe@pocatello.us](mailto:sbeebe@pocatello.us), 208.234.6248, or 5815 South 5<sup>th</sup> Avenue, Pocatello, Idaho.

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In the event this meeting is still in progress at 12:00 p.m., a ten-minute recess may be called.

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- 1. CALL TO ORDER, ROLL CALL, DISCLOSE CONFLICTS OF INTEREST AND ACKNOWLEDGMENT OF GUESTS.**
- 2. EXECUTIVE SESSION.** The Board may wish to go into Executive Session to communicate with legal counsel to acquire an interest in real property, which is not owned by a public agency, Idaho Code Section 74-206(1)(c). **(ACTION ITEM)**
- 3. ACTION ITEM: MEETING MINUTES.** The Board may wish to waive the oral reading of the Board of Commissioners' regular and special meeting minutes held July 17, 2024, and approve the minutes as written. **(ACTION ITEM)**
- 4. MONTHLY FINANCIAL REPORT, EXPENSES AND REIMBURSEMENTS.** The Board may wish to approve the monthly financial report, expenses and reimbursements. **(ACTION ITEM)**
- 5. DISCUSS, APPROVE, AND EXECUTE DEATON AND COMPANY AUDIT AND SCOPE OF WORK AGREEMENT FOR THE FISCAL YEAR 2024 AUDIT.** The Board may wish to discuss, approve and executive Deaton and Company's Audit and Scope of Work agreement to complete the Fiscal 2024 Audit. **(ACTION ITEM)**
- 6. APPOINT THANE SPARKS AS TREASURER FOR FISCAL YEAR 2025, AND THEN DISCUSS, APPROVE, AND EXECUTE THE CONSULTANT CONTRACT AND RESOLUTION 2024-1.** The Board may wish to appoint Thane Sparks as Treasurer for Fiscal Year 2025, and then discuss, approve, and execute the Consultant Contract and Resolution 2024-1. **(ACTION ITEM)**
- 7. NORTH PORTNEUF DISTRICT RAILWAY OVERPASS.** The Board may wish to discuss, approve, and execute the proposed RFQ for creating a design for a new roadway and overpass. **(ACTION ITEM)**
- 8. CALENDAR REVIEW.** The Board may wish to take this opportunity to inform other Board members of upcoming meetings and events that should be called to their attention.
- 9. ADJOURN MEETING.**

# Action Item 3

**MINUTES**  
**POCATELLO DEVELOPMENT AUTHORITY**  
**MEETING**  
JULY 17, 2024 – 11:00 AM  
COUNCIL CHAMBERS | 911 N 7TH AVENUE

**1: CALL TO ORDER AND DISCLOSURE OF CONFLICTS OF INTEREST**

**Linda Leeuwrik** called the meeting to order at approximately 11:00 a.m. No conflicts were disclosed.

**Members present:** Jeff Hough, Jim Johnston, Linda Leeuwrik, Kirk Lepchenske, Fred Parrish, and Ruby Walsh.

**Members excused/unexcused:** Mayor Brian Blad, Nathan Richardson, and David Villarreal.

**Others present:** Executive Director Brent McLane, Treasurer Thane Sparks, Secretary Aceline McCulla, City of Pocatello Development Engineer Merril Quayle, City of Pocatello Attorney Jared Johnson, City of Pocatello PW Director/City Engineer Jeff Mansfield, MiaCate Kennedy, and other visitors.

**2: MEETING MINUTES.**

The Board may wish to waive the oral reading of the Board of Commissioners' regular and executive session meetings minutes and approve the meeting minutes held June 12, 2024.

It was moved by **J. Johnston** and seconded by **R. Walsh** to approve the Board of Commissioners' regular and executive session meetings minutes and approve the meeting minutes held June 12, 2024. Those in favor: J. Hough, J. Johnston, L. Leeuwrik, K. Lepchenske, F. Parrish, and Ruby Walsh. Those against: none. Unanimous. Motion carried.

**3. MONTHLY FINANCIAL REPORT, EXPENSES AND REIMBURSEMENTS.**

The Board may wish to approve the monthly financial report, expenses and reimbursements.

**Hough** asked if there were any expenses that may be coming before the end of the year? **McLane** stated that was not any additional expenses.

It was moved by **J. Johnston** and seconded by **K. Lepchenske** to approve the financial report, expenses and reimbursements as presented. Those in favor: J. Hough, J. Johnston, L. Leeuwrik, K. Lepchenske, F. Parrish, and Ruby Walsh. Those against: none. Unanimous. Motion carried.

**4. PUBLIC HEARING: FISCAL YEAR 2025 BUDGET.** This time has been set aside for the Board to hear comments from the public regarding the Draft Fiscal Year 2025 Budget. The Board may then wish to discuss and approve the Fiscal Year 2025 Budget.

J. Hough

**Leeuwrik** opened the Public Hearing at 11:04 AM.

**McLane** stated the Board discussed the draft Fiscal Year 25 Budget during the June 12 meeting and request the public hearing for July 17, the notice of public hearing was published in the Idaho State Journal on July 2 and July 9.

**Leeuwrik** opened the public hearing for public comments at 11:05 AM.

Those in favor or opposed: none.

Those Neutral:

**Heather Disselkoen** stated she had some information to offer the PDA as education and feedback on Fiscal Year 2025 Budget. Under expenses, the third line reads City reimbursement - district improvements. Disselkoen objects to how that is written and would like to request that the PDA strike the word "City" and change to either reimbursement – district improvements or reimbursement - public entity. The reason for this, there are no signed agreements dictating the order of reimbursement for the Northgate URP TIF.

Disselkoen noted the training that took place in January 2022 where the Northgate URP TIF was discussed and Meghan Conrad-Sullivan repeatedly stated to have agreements created, and at that time Commissioner Tovey stated throughout the creation of the Northgate URP TIF that the PDA should be first to be reimbursed.

Disselkoen stated she heard at many City of Pocatello meetings that the City should be reimbursed first. There is flexibility, but the PDA needs to decide. The PDA should look at what the actual agreements are and what they say, only to determine what is best for this entity. The PDA is a separate entity from the City and County, and Disselkoen has concerns with the immediate payback of the City over the PDA.

The first discussions on reimbursement was first money in should be first money out. The first money in was the Northgate Interchange. Contributions were PDA \$1.6 million, City of Pocatello \$450,000.00, and County \$1.3 million, Disselkoen believes. The discussions at that time were to reimbursement that money first based on percentages. The PDA needs to decide on the repayment process. Disselkoen's concerns, if the PDA does not get reimbursed first, the PDA will limit the discretionary funds available, should projects come open. The PDA is getting ready to possible open a new URA TIF, there will not be new increment for years. If a good project wants to come in and is ready to go, and has the choice of coming to Pocatello or another city, and the prospective company is told they may have to wait eight years for money, because the PDA did not get reimbursed their \$1.6 million, they may not want to wait and go to the other city.

Disselkoen asked the PDA to take this into consideration. She recommended the PDA look at the actual Ordinance 3026, which is a document of the City of Pocatello, and after Council's approval is only signed by one party, the Mayor. The County, other agencies, or Chubbuck cannot sign the City's Ordinance. Ordinance 3026 is not a document that can specify reimbursement.

With no more public comments, **Leeuwrik** closed the public hearing at 11:07 AM.

**McLane** clarified that there is not a specific reimbursement order specified in the agreement. Therefore, Ms. Disselkoen is correct saying the PDA could assign the reimbursement order. The agreement does not require an OPA with the government agencies, and an OPA should be in place with the developers, which the PDA does not have an OPA in place with the developers of Northgate at this time, so there is no reimbursement to them at this time. There is not order specified for government agencies and it is up to the PDA's discretion how to disperse the increment. The PDA may keep the increment for future projects or reimburse the City or County, but that is up to the PDA how to make those reimbursements. Removing the word "City" from the City Reimbursement Line Item is fine.

It was moved by **J. Hough** and seconded by **J. Johnston** to strike "City" from the Fiscal Year 25 Budget Expense Section, City reimbursement – district improvements. Those in favor: J. Hough, J. Johnston, L. Leeuwrik, K. Lepchenske, F. Parrish, and Ruby Walsh. Those against: none. Unanimous. Motion carried.

It was then moved by **J. Johnston** and seconded by **K. Lepchenske** to approve the Fiscal Year Budget 2025 with the striking of "City" in the Expense Section, City reimbursement – district improvements. Those in favor: J. Hough, J. Johnston, L. Leeuwrik, K. Lepchenske, F. Parrish, and Ruby Walsh. Those against: none. Unanimous. Motion carried.

**5. BOARD ELECTIONS.** The Board may wish to vote for a Vice Chair.

**J. Johnston** nominated Jeff Hough to Vice Chair.

**L. Leeuwrik** nominated Kirk Lepchenske to be Vice Chair. **Lepchenske** declined the nomination.

It was moved by **J. Johnston** and seconded by **K. Lepchenske** to appoint Jeff Hough as Vice Chair. Those in favor: J. Hough, J. Johnston, L. Leeuwrik, K. Lepchenske, F. Parrish, and Ruby Walsh. Those against: none. Unanimous. Motion carried.

**6. CALENDAR REVIEW.**

The Board may wish to take this opportunity to inform other Board members of upcoming meetings and events that should be called to their attention.

The Board had a discussion on housing in Pocatello and Southeastern Idaho.

**Leeuwrik** The Housing and Homeless Coalition has regular meetings, and Leeuwrik will send out their meeting schedule to anyone interested.

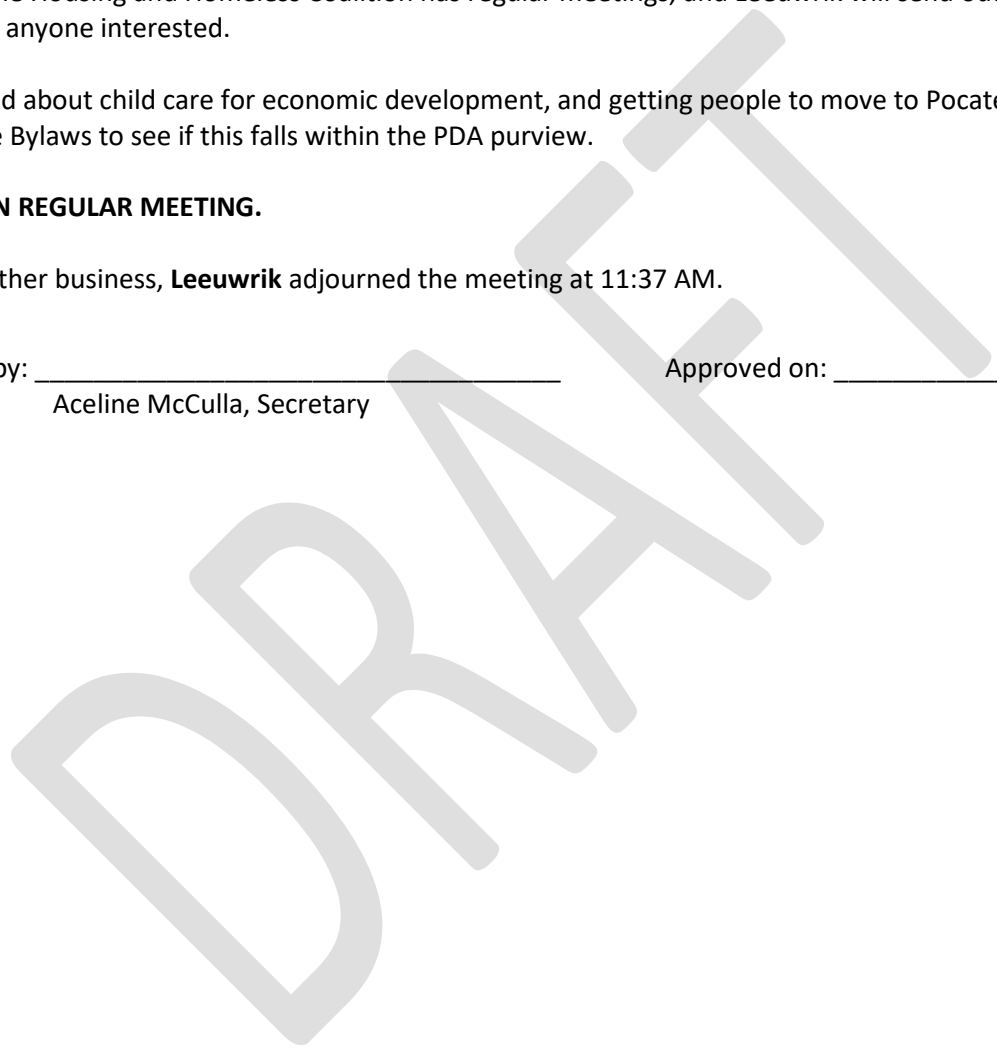
**Hough** asked about child care for economic development, and getting people to move to Pocatello. **McLane** will go through the Bylaws to see if this falls within the PDA purview.

**6. ADJOURN REGULAR MEETING.**

With no further business, **Leeuwrik** adjourned the meeting at 11:37 AM.

Submitted by: \_\_\_\_\_  
Aceline McCulla, Secretary

Approved on: \_\_\_\_\_



# Action Item 4

**Pocatello Development Authority**  
**Monthly Finance Report**  
**August 21, 2024**  
**Fiscal Year 2024**

**Expenditure Approvals:**

**Checks to be ratified:**

| Vendor | Check # | Amount |
|--------|---------|--------|
|--------|---------|--------|

**Checks to be approved:**

| Vendor          | Check # | Amount    |   |
|-----------------|---------|-----------|---|
| ICCU VISA       | dbt24-8 | 90.04     | Subway (lunch)                              |
| Thane Sparks    | 2030    | 1,500.00  | August Services                             |
| Elam & Burke    | 2031    | 22.00     | invoice#209814                              |
| Aceline McCulla | 2032    | 9.53      | Costco (7.15.24 lunch)                      |
| SB Friedman     | 2033    | 62,471.25 | Invoice#1C - \$33,541.25, #1B - \$28,930.00 |

*Board Approval*

**Cash Balances as of August 21, 2024**

|                             | General Fund     |                   | Naval Ordinance |                   | North Portneuf   |                  | Airport       |                  | Northgate      |                   | Total            |                     |
|-----------------------------|------------------|-------------------|-----------------|-------------------|------------------|------------------|---------------|------------------|----------------|-------------------|------------------|---------------------|
|                             | Budget           | Actual            | Budget          | Actual            | Budget           | Actual           | Budget        | Actual           | Budget         | Actual            | Budget           | Actual              |
| <b>Cash</b>                 | 1,109,945.64     |                   | 29,478.41       |                   | 1,767,998.90     |                  | 46,012.93     |                  | 321,365.56     |                   | 3,274,801.44     |                     |
| <b>Income</b>               |                  |                   |                 |                   |                  |                  |               |                  |                |                   |                  |                     |
| Administrative fees         | 75,100           |                   |                 |                   |                  |                  |               |                  |                |                   | 75,100           | 0.00                |
| Property taxes              | 14,400           | 34,944.73         | 124,000         | 138,152.26        | 103,000          | 93,955.26        | 83,800        | 80,182.25        | 295,000        | 572,885.48        | 620,200          | 920,119.98          |
| Note payments               |                  | 1,839.89          |                 |                   |                  |                  |               |                  |                |                   | -                | 1,839.89            |
| Interest income             | 21,960           | 130,486.86        | 200             |                   | 32,960           |                  | 200           |                  | 6,900          |                   | 62,220           | 130,486.86          |
| Other                       |                  |                   |                 |                   |                  |                  |               |                  |                |                   | -                | 0.00                |
| <b>Total Income</b>         | <b>111,460</b>   | <b>167,271.48</b> | <b>124,200</b>  | <b>138,152.26</b> | <b>135,960</b>   | <b>93,955.26</b> | <b>84,000</b> | <b>80,182.25</b> | <b>301,900</b> | <b>572,885.48</b> | <b>757,520</b>   | <b>1,052,446.73</b> |
| <b>Expense</b>              |                  |                   |                 |                   |                  |                  |               |                  |                |                   |                  |                     |
| Administrative expense      |                  |                   | 18,200          |                   | 15,500           |                  | 17,700        |                  | 15,500         |                   | 66,900           | 0.00                |
| Luncheon costs              | 2,100            | 1,574.10          |                 |                   |                  |                  |               |                  |                |                   | 2,100            | 1,574.10            |
| Office expenses             | 500              | 484.93            |                 |                   |                  |                  |               |                  |                |                   | 500              | 484.93              |
| Dues and memberships        |                  |                   |                 |                   |                  |                  |               |                  |                |                   | -                | 0.00                |
| Insurance                   | 8,500            | 8,499.00          |                 |                   |                  |                  |               |                  |                |                   | 8,500            | 8,499.00            |
| Training and Travel         |                  |                   |                 |                   |                  |                  |               |                  |                |                   |                  | 0.00                |
| City admin charges          | 16,000           | 18,445.25         |                 |                   |                  |                  |               |                  |                |                   | 16,000           | 18,445.25           |
| Professional services       | 130,000          | 125,509.98        |                 |                   |                  |                  | 15,000        | 86,333.26        |                |                   | 145,000          | 211,843.24          |
| Economic Development Grants |                  |                   |                 |                   |                  |                  |               |                  |                |                   |                  | 0.00                |
| Non-capital Infrastructure  | 1,052,360        |                   | 166,000         | 166,066.00        | 1,768,460        |                  | 62,100        |                  | 633,300        | 635,612.11        | 3,682,220        | 801,678.11          |
| <b>Total Expense</b>        | <b>1,209,460</b> | <b>154,513.26</b> | <b>184,200</b>  | <b>166,066.00</b> | <b>1,783,960</b> | <b>0.00</b>      | <b>94,800</b> | <b>86,333.26</b> | <b>648,800</b> | <b>635,612.11</b> | <b>3,921,220</b> | <b>1,042,524.63</b> |

| <b>Subway</b>  |     |           |                 |
|--|-----|-----------|-----------------|
| 114 S 5th Ave STE A  |     |           |                 |
| Pocatello ID 83201   |     |           |                 |
| 208.242.3822   |     |           |                 |
| <b>City of Pocatello Tax Exempt ID: 82-6000244</b>   |     |           |                 |
| City of Pocatello PDA Luncheon for August 21, 2024   |     |           |                 |
| GM Nicole, call direct for special orders at 208.252.0222 email order:   |     |           |                 |
| Will you please deliver to: <b>911 N 7th Ave, City Hall Council Chambers</b><br><b>between 10:30 to 10:45 AM ON August 21, 2024, and call Aceline's mobile 406.202.6444</b><br><b>when you arrive.</b> |     |           |                 |
| Items  | Qty | Each Cost | Totals          |
| 12" Steak & Cheese, PepperJack, Artisan Italian  | 1   | \$ 10.19  | \$ 10.19        |
| 6" Steak & Cheese, PepperJack, Artisan Itl   | 1   | \$ 6.59   | \$ 6.59         |
| 12" Meatball Marinara, PepperJack, Artisan Italian   | 1   | \$ 8.19   | \$ 8.19         |
| 12" Spicy Italian, PepperJack, Artisan Italian, Let, Tom   | 1   | \$ 9.49   | \$ -            |
| 12" Rotisserie-Style CK, PepperJack, Artisan Italian, Let, Tom   | 1   | \$ 10.19  | \$ 10.19        |
| 12" Black Forest Ham, PepperJack, Artisan Italian, Let, Tom  | 1   | \$ 8.29   | \$ 8.29         |
| 12" Oven Rstd Turkey, PepperJack, Artisan Italian, Let, Tom  | 2   | \$ 9.19   | \$ 18.38        |
| <b>Dozen</b> - 4 Rasp/ChCake, 4 White Chip Mac Nut, 4 Choc Chip  | 1   | \$ 7.99   | \$ 7.99         |
| <b>15 Chips</b> (3 Cool, 2 Classic, 3 Jale, 3 NC Doritos, 4 Harvest Sun )  | 15  | \$ 1.49   | \$ 22.35        |
| <b>TOTAL FOOD</b>  |     |           | <b>\$ 92.17</b> |
| Gratuity 20% on food Total   |     |           | \$ 18.43        |
| Total Discount   |     |           | \$ (20.56)      |
| <b>TOTAL CHECK AMOUNT</b>  |     |           | <b>\$ 90.04</b> |



# INVOICE

*Thane Sparks*

3506 E 126 N  
 Rigby, Idaho 83442  
 (208) 206-8457

**DATE:** August 21, 2024  
**INVOICE #** 24-8  
**FOR:** Professional Services

**BILL TO:**

Pocatello Development Authority  
 911 N 7th Avenue  
 Pocatello, Idaho 83201

| DESCRIPTION                         |  |  | AMOUNT      |
|-------------------------------------|--|--|-------------|
| Professional Services - August 2024 |  |  | \$ 1,500.00 |
|                                     |  |  |             |
|                                     |  |  |             |
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|              |                    |
|--------------|--------------------|
| SUBTOTAL     | \$ 1,500.00        |
| TAX RATE     |                    |
| SALES TAX    | \$ -               |
| OTHER        |                    |
| <b>TOTAL</b> | <b>\$ 1,500.00</b> |

Make all checks payable to .

Total due in 15 days. Overdue accounts subject to a service charge of 1% per month.

**THANK YOU FOR YOUR BUSINESS!**

251 E. Front Street, Suite 300  
Boise, Idaho 83702  
Tax ID No. 82-0451327  
Telephone 208-343-5454  
Fax 208-384-5844



July 31, 2024

Pocatello Development Authority  
Attn: Brent McLane  
City of Pocatello  
P.O. Box 4169  
Pocatello, ID 83205

Invoice No. 209814  
Client No. 9212  
Matter No. 3  
Billing Attorney: MSC

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### INVOICE SUMMARY

For Professional Services Rendered from July 26, 2024 through July 31, 2024.

**RE: Special Counsel General**

|                             |                   |
|-----------------------------|-------------------|
| Total Professional Services | \$ 22.00          |
| Total Costs Advanced        | <u>    \$ .00</u> |
| <b>TOTAL THIS INVOICE</b>   | <b>\$ 22.00</b>   |

# **COSTCO** **WHOLESALE**

Pocatello #1033

305 West Quinn Rd.  
Pocatello, ID 83202

## **SELF-CHECKOUT**

KT Member 111854619394  
E 1715747 LMN BB LOAF 8.99 A  
SUBTOTAL 8.99  
TAX 0.54  
\*\*\*\* TOTAL **9.53**

XXXXXXXXXXXX1490 CHIP Read  
AID: A0000000031010  
Seq# 201483 APP#: 01641D  
Visa Resp: APPROVED  
Tran ID#: 419700201483....

APPROVED - Purchase  
AMOUNT: \$9.53  
07/15/2024 12:17 1033 201 40 701

Visa 9.53  
CHANGE 0.00

A 6.00 % TAX RATE 0.54  
TOTAL TAX 0.54  
TOTAL NUMBER OF ITEMS SOLD = 1  
~~07/15/2024~~ 12:17 1033 201 40 701



21103320100402407151217

OP#: 701 Name: SCO

Thank You!

Please Come Again

Whse:1033 Trm:201 Trn:40 OP:701

**Items Sold: 1**

**KT 07/15/2024 12:17**

Payable to: Aceline McCulla

Lunch items for 7.15.24 meeting.

SB Friedman Development Advisors, LLC  
 70 W. Madison St., Suite 3700  
 Chicago, IL 60602  
 312/424-4250

February 14, 2024  
 Invoice No: 1C

Brent McLane  
 Pocatello Development Authority  
 P.O. Box 4169  
 Pocatello, ID 83205-4169

Project 00112.23 Pocatello – URA Feasibility Studies  
 4th and 5th

**Professional Services Rendered Re:** Prepare for and conduct fieldwork, conduct eligibility analyses, calls with PDA staff, Prepare for and present at PDA board presentation, gather data from Bannock County, work 10% test, call with attorney

October 18, 2023 to February 2, 2024

|                                     | Hours                          | Rate     | Amount      |                    |
|-------------------------------------|--------------------------------|----------|-------------|--------------------|
| G. Dickinson, Senior Vice President | 22.50                          | \$300.00 | \$6,750.00  |                    |
| E. Caminer, Project Manager         | 4.00                           | \$245.00 | \$980.00    |                    |
| A. Daniel, Associate                | 20.00                          | \$180.00 | \$3,600.00  |                    |
| G. Vara, Research Associate         | 20.00                          | \$160.00 | \$3,200.00  |                    |
| L. Zanden, Associate                | 80.00                          | \$180.00 | \$14,400.00 |                    |
|                                     | 146.50                         |          | \$28,930.00 |                    |
|                                     | <b>Total Professional Fees</b> |          |             | <b>\$28,930.00</b> |
| <b>Expenses</b>                     |                                |          |             |                    |
| Airfare Reimbursable                |                                |          | \$2,562.40  |                    |
| Lodging Reimbursable                |                                |          | \$397.46    |                    |
| Ground Transportation Reimbursable  |                                |          | \$913.91    |                    |
| Local Transportation Reimbursable   |                                |          | \$29.99     |                    |
| Meals Reimbursable                  |                                |          | \$707.49    |                    |
|                                     | <b>Total Expenses</b>          |          | \$4,611.25  | <b>\$4,611.25</b>  |
|                                     | <b>Total this Invoice</b>      |          |             | <b>\$33,541.25</b> |

Thank you. We appreciate the opportunity to work with you.

Invoices are payable within 30 days.

We welcome EFT and ACH payments. Please contact Carolyn Hines at 312-424-4261  
 or chines@sbfriedman.com to establish electronic payment

This invoice was overlooked when approved on April 17, 2024, being paid on 8.21.2024

SB Friedman Development Advisors, LLC  
70 W. Madison St., Suite 3700  
Chicago, IL 60602  
312/424-4250

February 14, 2024  
Invoice No: 1B

Brent McLane  
Pocatello Development Authority  
P.O. Box 4169  
Pocatello, ID 83205-4169

Project 00112.23 Pocatello – URA Feasibility Studies  
South 5th

**Professional Services Rendered Re:** Prepare for and conduct fieldwork, conduct eligibility analyses, calls with PDA staff, Prepare for and present at PDA board presentation, gather data from Bannock County, work 10% test, call with attorney

October 18, 2023 to February 2, 2024

|                                     | Hours                          | Rate                      | Amount      |                    |
|-------------------------------------|--------------------------------|---------------------------|-------------|--------------------|
| G. Dickinson, Senior Vice President | 22.50                          | \$300.00                  | \$6,750.00  |                    |
| E. Caminer, Project Manager         | 4.00                           | \$245.00                  | \$980.00    |                    |
| A. Daniel, Associate                | 80.00                          | \$180.00                  | \$14,400.00 |                    |
| G. Vara, Research Associate         | 20.00                          | \$160.00                  | \$3,200.00  |                    |
| L. Zanden, Associate                | 20.00                          | \$180.00                  | \$3,600.00  |                    |
|                                     | 126.50                         |                           | \$28,930.00 |                    |
|                                     | <b>Total Professional Fees</b> |                           |             | <b>\$28,930.00</b> |
|                                     |                                | <b>Total this Invoice</b> |             | <b>\$28,930.00</b> |

Thank you. We appreciate the opportunity to work with you.

Invoices are payable within 30 days.

We welcome EFT and ACH payments. Please contact Carolyn Hines at 312-424-4261 or [chines@sbfriedman.com](mailto:chines@sbfriedman.com) to establish electronic payment

# REMITTANCE REPORT

FOR THE PERIOD ENDING 07/31/2024

REMITTED TO **POCATELLO DEVELOPMENT AUTHORITY**

P.O BOX 4169  
POCATELLO ID 83205

THE ATTACHED CHECK IS A REMITTANCE OF FUNDS COLLECTED BY POWER COUNTY, AS DESCRIBED BELOW.

--- COUNTY REFERENCE ---

| REF #    | DATE       | ACCOUNT #         | DESCRIPTION                      | COLLECTION AMOUNT |
|----------|------------|-------------------|----------------------------------|-------------------|
| 20241454 | 07/31/2024 | 9016-00-0024-0005 | PERSONAL PROPERTY REPLACEMENT    | 1,224.68          |
| 20241454 | 07/31/2024 | 9016-00-0024-0005 | PERSONAL PROPERTY REPLACEMENT    | 38.17             |
|          |            |                   | <b>TOTAL ACCOUNT - 0024-0005</b> | <b>1,262.85</b>   |
| 20241454 | 07/31/2024 | 9016-00-0024-0022 | HB389 PP REPLACEMENT             | 1,108.00          |
|          |            |                   | <b>TOTAL ACCOUNT - 0024-0022</b> | <b>1,108.00</b>   |
| 20241537 | 07/31/2024 | 9016-00-0301-2023 | PROPERTY TAXES - REAL 2023       | 37,372.59         |
|          |            |                   | <b>TOTAL ACCOUNT - 0301-2023</b> | <b>37,372.59</b>  |
|          |            |                   | <b>TOTAL REMITTANCE</b>          | <b>39,743.44</b>  |

WARRANT NO. 2024-0003000  
DATED 07/31/2024

I HEREBY CERTIFY THAT THE ABOVE IS A TRUE AND CORRECT STATEMENT OF MONIES RECEIVED, APPORTIONED AND DUE TO THE ABOVE ACCOUNT AS OF 07/31/2024.

SHAREE SPRAGUE, POWER COUNTY AUDITOR

DATED 07/31/2024 BY

DEPUTY

# Action Item 5



Pocatello Development Authority  
911 N. 7<sup>th</sup> Ave.  
Pocatello, Idaho 83201

We are pleased to confirm our understanding of the services we are to provide Pocatello Development Authority for the year ended September 30, 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Pocatello Development Authority as of and for the year ended September 30, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Pocatello Development Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Pocatello Development Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedules.
3. Combining and individual fund financial statements.

We have also been engaged to report on supplementary information other than RSI that accompanies Pocatello Development Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented; in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error



and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Pocatello Development Authority and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have not identified any significant risk(s) of material misstatement as part of our audit planning. However, if significant risks of material misstatement are identified, we will disclose those to you.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party

service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Controls**

We will obtain an understanding of the government and its environment, including the system of internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Pocatello Development Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Pocatello Development Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statement**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and

grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information. (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's view on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Pocatello Development Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Deaton & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Deaton & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Doran Lambson, CFE, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

#### Audit Fees

We estimate that our fees for the audit services and preparation of financial statements will not exceed \$8,000 plus out-of-pocket costs (such as report reproduction, word processing, postage, photocopies, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

#### Non-Attest Services and Fees

Estimates do not include additional nonattest services, if any. Additional nonattest services (such as reconciling trial balance accounts, preparing purposed adjusting entries, assisting in posting approved adjusted journal entries to the general ledger and any other nonattest bookkeeping services to complete the audit) will be billed out at our standard hourly rates. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

#### **Reporting**

We will issue a written report upon completion of our audit of Pocatello Development Authority's financial statements. Our report will be addressed to management of Pocatello Development Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Pocatello Development Authority is subject to an audit requirement that is

not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Pocatello Development Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

A handwritten signature in black ink that reads "Deaton & Company". The signature is written in a cursive, flowing style.

Pocatello, Idaho  
July 25, 2024

RESPONSE:

This letter correctly sets forth the understanding of Pocatello Development Authority

By: \_\_\_\_\_  
David Villarreal Jr.

Title: PDA Chair

Date: August 21, 2024

# Action Item 6

RESOLUTION NO. 2024-1

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

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF POCA TELLO, IDAHO, ALSO KNOWN AS THE POCA TELLO DEVELOPMENT AUTHORITY, APPROVING THE INDEPENDENT CONTRACTOR AGREEMENT FOR TREASURER/BOOKKEEPER SERVICES RELATED TO THE AGENCY WITH THANE SPARKS; AUTHORIZING THE CHAIR OR VICE-CHAIR TO EXECUTE THE AGREEMENT AND ANY OTHER NECESSARY DOCUMENTS; AUTHORIZING ANY TECHNICAL CORRECTIONS TO THE AGREEMENT; AUTHORIZING THE APPROPRIATION OF CERTAIN FUNDS PURSUANT TO THE AGREEMENT; AND PROVIDING AN EFFECTIVE DATE

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

WHEREAS, Agency currently contracts with Thane Sparks (the “Contractor”) for the Agency’s Treasurer/Bookkeeper Services pursuant to the Independent Contractor Agreement, which term of agreement ends on September 30, 2024 (the “2024 Agreement”). The 2024 Agreement provides the Agreement may be extended upon mutual agreement of the parties;

WHEREAS, Agency seeks to retain Contractor to provide Treasurer/Bookkeeper services for the 2025 fiscal year at the same terms and conditions as set forth in the 2024 Agreement;

WHEREAS, Agency finds it in the best interests of the Agency to enter into the Independent Contractor Agreement -Fiscal Year 2025 (the “2025 Agreement”);

WHEREAS, Contractor and Agency Counsel have prepared a proposed 2025 Agreement, a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference;

WHEREAS, the Agency Board of Commissioners finds it in the best interests of the Agency and of the public to approve the 2025 Agreement.

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

Section 1: That the above statements are true and correct.

Section 2: That the 2025 Agreement, set forth as **Exhibit A** hereto, be and the same is hereby approved.

Section 3: That the Chair or Vice-Chair are hereby authorized to sign and enter into the above-referenced 2025 Agreement, set forth as **Exhibit A** hereto, and, further, are hereby authorized to execute all necessary documents required to implement the 2025 Agreement, subject to representations by the Chair and Agency legal counsel that all conditions have occurred; the Chair is further authorized to approve and accept any necessary technical changes to the 2025 Agreement, upon advice from Agency's legal counsel that said changes are consistent with the provisions of the 2025 Agreement presented to the Agency Board at its August 21, 2024, meeting; the Chair is further authorized to perform any and all other duties required pursuant to the 2025 Agreement, including the expenditure of funds.

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

PASSED AND ADOPTED by the Urban Renewal Agency of the City of Pocatello, Idaho, on August 21, 2024. Signed by the Chair of the Board of Commissioners and attested by the Secretary to the Board of Commissioners on this 21st day of August 2024.

APPROVED:

By \_\_\_\_\_  
Chair of the Board

ATTEST:

By \_\_\_\_\_  
Secretary



EXHIBIT A

Independent Contractor Agreement  
(Treasurer/Bookkeeper Services)  
2025 Fiscal Year

4876-0485-7555, v. 1

INDEPENDENT CONTRACTOR AGREEMENT  
(Treasurer/Bookkeeper Services)  
2025 Fiscal Year

This AGREEMENT (“Agreement”) is made by and between the Urban Renewal Agency of the City of Pocatello, Idaho, d/b/a Pocatello Development Authority, an independent public body corporate and politic, organized and existing under the laws of the state of Idaho (“AGENCY”) and Thane Sparks (“CONTRACTOR”), who agree as follows:

1. **SCOPE OF SERVICES:** The CONTRACTOR shall undertake the services as described in the attached Scope of Services (Exhibit A) for the consideration stated below in Section 2.
  
2. **PRICE AND PAYMENT:** As consideration for performing the work described in the Scope of Services, AGENCY agrees to pay CONTRACTOR as follows:
  - (a) \$1,500 per month for services described in the Scope of Services related to the Treasurer/Bookkeeper services, which includes all travel costs.
  
  - (b) Reimbursable expenses for costs of mailing, copies, Agency letterhead, envelopes, and related expenses specifically for the benefit of the AGENCY shall be billed to AGENCY for the actual cost of any such expenses, without mark-up. Other reimbursable expenses that exceed \$25.00 shall be requested in writing prior to incurring those expenses and approved by the Chair or Vice-Chair of the AGENCY. Mileage will not be reimbursed.

Additionally, AGENCY and CONTRACTOR, may agree to additional scopes of services beyond those described in the attached Scope of Services, to be set forth on the form Task Order form attached here to as Exhibit B. AGENCY agrees to pay CONTRACTOR \$75.00 per hour, excluding travel time, for any such agreed upon additional defined services. Reimbursable expenses shall be the same as set forth in subsection 2(b).

3. **INVOICE:** CONTRACTOR shall maintain expense records and provide them to AGENCY each month in a format acceptable to AGENCY. Each invoice shall include an explanation of services provided, and shall specify current billing and previous payments for the fiscal year, with a total of costs incurred and payments made to date during the fiscal year. There shall be separate invoices for billing services described in the Scope of Services and for billing those agreed upon additional defined services the AGENCY and CONTRACTOR may enter into from time to time as set forth in a Task Order. Except as stated in the following sentence, CONTRACTOR’s invoices shall be paid within thirty (30) days, following approval by the AGENCY board. If the services subject to the invoice do not meet the requirements of this Agreement as AGENCY may determine, AGENCY shall notify CONTRACTOR in writing and specify all deficiencies in the work that do not meet the requirements. CONTRACTOR shall have seven (7) working days to correct or modify the work to comply with the requirements of the Agreement as set forth in AGENCY’s written notice. If AGENCY again determines the work

fails to meet the requirements, AGENCY may withhold payment until deficiencies have been corrected to AGENCY's satisfaction or may terminate this Agreement for cause as set forth in Section 18 of this Agreement.

4. **RIGHT OF CONTROL:** AGENCY agrees that it will have no right to control or direct the details, manner, or means by which CONTRACTOR accomplishes the results of the services performed hereunder. CONTRACTOR has no obligation to work any particular hours or days or any particular number of hours or days. CONTRACTOR agrees, however, that his other contracts and services shall not interfere with the performance of his services under this Agreement. AGENCY agrees to coordinate project schedules, respective commencements and deadlines with CONTRACTOR.

5. **INDEPENDENT CONTRACTOR RELATIONSHIP:** CONTRACTOR is an independent contractor and is not an employee, servant, agent, partner, or joint venture of AGENCY. AGENCY shall determine the work to be done by CONTRACTOR, but CONTRACTOR shall determine the legal means by which it accomplishes the work specified by AGENCY. This Agreement shall not be construed to create any employer-employee relationship between AGENCY and CONTRACTOR.

6. **RECORDS ACCESS AND AUDITS:** CONTRACTOR shall maintain complete and accurate records with respect to costs incurred under this Agreement. All such records shall be maintained according to generally accepted accounting principles, shall be clearly identified, and shall be readily accessible. Such records shall be available for review by AGENCY representatives for three (3) years after final payment. Copies shall be made available upon request.

7. **FEDERAL, STATE, AND LOCAL PAYROLL TAXES:** Neither federal, state, or local income taxes, nor payroll taxes of any kind shall be withheld and paid by AGENCY on behalf of CONTRACTOR or the employees of CONTRACTOR. CONTRACTOR shall not be treated as an employee with respect to the services performed hereunder for federal or state tax purposes. CONTRACTOR is responsible to pay, according to law, CONTRACTOR's income tax. CONTRACTOR may be liable for self-employment (Social Security) tax to be paid by CONTRACTOR according to law.

8. **COMPLIANCE WITH LAW:** CONTRACTOR agrees to comply with all applicable laws, ordinances, and codes of Federal, State, and local governments in the performance of the services hereunder.

9. **EQUIPMENT, TOOLS, MATERIALS OR SUPPLIES:** CONTRACTOR shall supply, at CONTRACTOR's sole expense, all equipment, tools, materials and/or supplies to accomplish the services to be provided herein, except AGENCY will issue CONSULTANT a laptop computer to use, including any necessary software and external hard drives, to be used solely for AGENCY purposes.

10. **PROPRIETARY RIGHTS:** All data, materials, reports, maps, graphics, tables, memoranda and other documents or products developed under this Agreement whether finished

or not shall become the property of AGENCY, shall be forwarded to AGENCY at its request and may be used by AGENCY as it sees fit. AGENCY agrees that if it uses products prepared by CONTRACTOR for purposes other than those intended in this Agreement, it does so at its sole risk and it agrees to hold CONTRACTOR harmless, therefore.

11. **CONFIDENTIALITY:** CONTRACTOR agrees to maintain confidentiality of all work product produced under this Agreement, including both interim and draft, materials, reports, maps, graphics, tables, memoranda, and other documents, unless and until AGENCY signifies its written approval that such work product may be published as final work product. AGENCY reserves the right to distribute the final work product as it sees fit, provided that CONTRACTOR may use final reports as approved and adopted by the AGENCY Board of Commissioners in the marketing of CONTRACTOR'S services.

12. **TERM OF AGREEMENT:** This Agreement shall be effective October 1, 2024, and shall continue through September 30, 2025, unless earlier terminated as described in Section 18 of this Agreement. AGENCY and CONTRACTOR acknowledge that this Agreement may be extended upon mutual agreement of the CONTRACTOR and AGENCY.

13. **ENTIRE AGREEMENT:** This Agreement, along with any and all Exhibits attached hereto and incorporated herein by reference, contains the entire Agreement of the parties and supersedes any and all other agreements or understandings, oral or written, whether previous to the execution hereof or contemporaneous herewith.

14. **GENERAL ADMINISTRATION AND MANAGEMENT:** The AGENCY Chair, or his/her designee, shall be AGENCY's representative, and shall oversee and approve all services to be performed, coordinate all communications, review and approve all invoices, and carry out any and all tasks as may be required under this Agreement.

15. **CHANGES:** AGENCY reserves the right to makes changes from time to time in the Scope of Services to be performed hereunder. Such changes, including any increase or decrease in CONTRACTOR's compensation, which are mutually agreed upon by and between AGENCY and CONTRACTOR, shall be incorporated in written amendments to this Agreement and/or set forth in a Task Order.

16. **AMENDMENTS:** This Agreement may be amended only in writing, upon mutual agreement of both AGENCY and CONTRACTOR.

17. **ASSIGNMENT:** It is expressly agreed and understood by the parties hereto, that CONTRACTOR shall not have the right to assign, transfer, hypothecate or sell any of its rights under this Agreement except upon the prior express written consent of AGENCY.

18. **TERMINATION OF AGREEMENT:**

- (a) **FOR CAUSE:** If, through any cause, the CONTRACTOR shall fail to fulfill its obligations in compliance with the Scope of Services under this Agreement, or if the CONTRACTOR shall violate any of the covenants, agreements, or

stipulations of this Agreement, AGENCY shall thereupon have the right to terminate this Agreement by giving written notice to the CONTRACTOR and specifying the effective date thereof at least fifteen (15) days before the effective date of such termination. If this Agreement is terminated for cause, CONTRACTOR shall be paid an amount for the actual services performed in accordance with this Agreement through the cancellation date.

- (b) **TERMINATION FOR CONVENIENCE:** AGENCY or CONTRACTOR may terminate this Agreement at any time, for any reason, by giving at least fifteen (15) days' notice in writing to the non-terminating party. If this Agreement is terminated as provided herein, CONTRACTOR shall be paid a prorated amount for the unpaid monthly payment amount through the termination date. CONTRACTOR shall also provide AGENCY all products or works of consulting generated to date of termination.

19. **NOTICES:** Any and all notices required to be given by either of the parties hereto, unless otherwise stated in this Agreement shall be in writing and be deemed communicated when mailed in the United States mail, certified, return receipt requested, addresses as follows:

To AGENCY:

Brent McLane, Executive Director  
Pocatello Development Authority  
911 North 7<sup>th</sup> Avenue  
Pocatello, ID 83201

To CONTRACTOR:

Thane Sparks  
3506 E. 126N  
Rigby, ID 83422

20. **INDEMNIFICATION:** CONTRACTOR agrees to indemnify, defend, and hold harmless AGENCY and its officers, agents, and employees from and against all claims, losses, actions, or judgments for damages or injury to persons or property arising out of or in connection with CONTRACTOR's negligence or intentionally wrongful acts or omissions during the performance of this Agreement by CONTRACTOR or CONTRACTOR's agents, employees, or representatives. In case any action or proceeding is brought against AGENCY or its officers, agents, or employees by reason of or arising out of connection with CONTRACTOR's negligence or intentionally wrongful acts or omissions during the performance of this Agreement, CONTRACTOR, upon written notice from AGENCY, shall at CONTRACTOR's expense, resist or defend such action or proceeding.

21. **INSURANCE:** Prior to commencing to provide services under this Agreement, CONTRACTOR shall obtain at its sole cost and expense, and thereafter maintain for the term of this Agreement, at least the minimum insurance coverages set forth below:

- (a) CONTRACTOR shall maintain in full force and effect worker's compensation and Employer's Liability as required by applicable law or regulation and provide proof to AGENCY of such coverage or that such worker's compensation insurance is not required under the circumstances.
- (b) CONTRACTOR agrees to obtain and keep in force during the term of this Agreement an automobile liability insurance policy with minimum coverage of \$300,000 per claim and a minimum aggregate policy limit of \$300,000 unless alternative coverage and policy limit amounts are agreed to by the AGENCY Board.
- (c) As may be requested by the AGENCY Board, CONSULTANT agrees to obtain and keep in force during the term of this Agreement an E&O insurance policy for bookkeepers with minimum coverage of \$300,000 per claim and a minimum aggregate policy limit of \$300,000 unless alternative coverage and policy limit amounts are agreed to by the AGENCY Board.
- (d) CONTRACTOR shall provide to AGENCY proof of workers compensation and automobile liability coverage as set forth above before commencing its performance as herein provided and shall require insurer to notify AGENCY ten (10) days prior to cancellation of said policy or policies.

22. **NONWAIVER:** Failure of either party to exercise any of the rights under this Agreement, or breach thereof, shall not be deemed to be a waiver of such right or a waiver of any subsequent breach.

23. **APPLICABLE LAW:** Any dispute under this Agreement, or related to this Agreement, shall be decided in accordance with the laws of the state of Idaho.

24. **SEVERABILITY:** If any part of this Agreement is held unenforceable, the remaining portions of the Agreement will nevertheless remain in full force and effect.

25. **ATTORNEY FEES:** Should any litigation or arbitration be commenced between the parties hereto concerning this Agreement, the prevailing party shall be entitled, in addition to any other relief as may be granted, to costs and reasonable attorneys' fees as determined by arbitrator or court of competent jurisdiction. This provision shall be deemed to be a separate contract between the parties and shall survive any default, termination, or forfeiture of this Agreement.

26. **DISPUTES:** In the event that a dispute arises between AGENCY and the CONTRACTOR regarding application or interpretation of any provision of this Agreement, the aggrieved party shall promptly notify the other party to this Agreement of the dispute within ten (10) days after such dispute arises. If the parties shall have failed to resolve the dispute within thirty (30) days after delivery of such notice, the parties may first endeavor to settle the dispute in an amicable manner by mediation. If the parties elect to mediate their dispute, the parties will select a mediator by mutual agreement and agree to each pay half of the mediator's costs and

fees. The mediation will take place in Pocatello, Idaho, unless otherwise agreed by the parties in writing. Should the parties be unable to resolve the dispute to their mutual satisfaction within thirty (30) days after such completion of mediation, each party shall have the right to pursue any rights or remedies it may have at law or in equity. If the parties do not mutually agree to mediate the dispute, either party may pursue any rights or remedies it may have at law.

27. **COORDINATION WITH OTHER CONTRACTORS:** CONTRACTOR recognizes that AGENCY has or may enter into agreements with other CONTRACTORS that provide other services. Upon request, CONTRACTOR agrees to coordinate with and work in conjunction with other consultants when the need arises.

28. **SUCCESSORS IN INTEREST:** The provisions of this Agreement shall be binding upon and shall inure to the benefit of the parties hereby and their respective successors and assigns.

IN WITNESS WHEREOF, AGENCY and CONTRACTOR have executed this Agreement as of the effective date specified above.

**AGENCY**

**CONTRACTOR**

By: \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: David Villarreal Jr.

Printed Name: Thane Sparks

Title: PDA Chair

Title: PDA Treasurer

Date: August 21, 2024

Date: August 21, 2024



## EXHIBIT A

### SCOPE OF SERVICES

CONTRACTOR shall provide the following services:

A. Treasurer/Bookkeeper Services

- Attend Agency board meetings
- Documenting transaction details for multiple revenue allocation areas
- Recording financial transactions for multiple revenue allocation areas, including review of parcel records and tax payments from the County as may be necessary
- Preparation and presentation of monthly financial reports for board meetings
- Reconciliation of bank statements
- Preparation of revenue projections
- Determining borrowing/cash flow capacity for eligible projects
- Fact-checking accounting data
- Cash flow management
- Submission of bills to Agency Board for approval
- Payment of bills following Board approval
- Preparation of annual budget, any related notices for publication, and submission to the City Clerk
- Retain and provide necessary information to the auditors, including preparation of financial statements
- Make payments on Agency contractual obligations
- Retain Agency records and documents as directed by the Agency's Executive Director
- Assist in the preparation and filing of the Agency's annual report and other annually required reporting information

EXHIBIT B  
FORM  
TASK ORDER NO. \_\_\_\_\_

1. Project Description.

2. Scope of Services. Under the terms of this Task Order, the Contractor shall perform the following:

3. Estimated Time of Performance.

4. Estimated Costs.

IN WITNESS WHEREOF, AGENCY and CONTRACTOR have executed this Agreement as of the effective date specified above.

**AGENCY**

**CONTRACTOR**

By: \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: David Villarreal Jr.

Printed Name: Thane Sparks

Title: PDA Chair

Title: PDA Treasurer

Date:

Date:

4876-2571-7626, v. 1

# Action Item 7

## REQUEST FOR QUALIFICATIONS

TO: Consulting Civil Engineers

FROM: Pocatello Development Authority  
Executive Director  
P O Box 4169  
911 N. 7th  
Pocatello, ID 83205

DATE: August 26, 2024

SUBJECT: Concept Design and Estimates Services for a Railroad Overpass and Access Roadway

The Pocatello Development Authority is soliciting written proposals from civil engineering consultants to provide professional services to provide preliminary design, and evaluate feasibility for a railroad overpass meeting current Union Pacific Railroad (UPRR) and City of Pocatello standards.

Access roadway would be in the general area of Batiste Road area south of Highway 30 West in Pocatello. Structure over the (UPRR) Nampa Mainline tracks.

Five (5) copies of proposals must be submitted to the Office of the Pocatello Development Authority Executive Director at the above address by Noon, Tuesday, September 7, 2024. If selected, firms may be asked to make a short presentation of said proposal at a date mutually agreeable to both parties.

Funding for this project will come from Pocatello Development Authority funding under the authority of an Urban Renewal District. No Federal funding is involved in this proposal.

Outlined below are the minimum services and requirements each firm should be aware of when preparing their proposal. Hereafter, the firm presenting the proposal shall be known as the "Consultant" and the Pocatello Development Authority shall be known as the "PDA."

### SCOPE OF PROJECT AND REQUIRED SERVICES

In general, the project will consist of approximately 7,200 lineal feet of two to three lane roadway originating at an intersection with Highway 30 and terminating at an intersection with Kraft Road and the Portneuf River. Appropriate left turn bays will be provided at various access points to the Developable Properties and Great Western Malting Plant. No traffic signals are anticipated at this time. The bridge over the Union Pacific Railroad will span between 100 to 150 feet depending on the chosen alignment.

The following list of items and issues to be addressed in this project are presented as a guide to the Consultant in determining the scope of work necessary to complete this project. This list is not to be construed as “all inclusive.” A small sketch of the area has been included to help define the size and scope of improvements.

1. Perform site review with City of Pocatello and UPRR staff to understand the site and identify concerns.
2. Develop alternatives for the roadway alignment, overpass structure, bridge abutments, retaining walls, fill slopes, pavement type, typical section, guard rail, lighting, drainage, etc.
3. Develop cost estimates for the various alternatives.
4. Coordinate and meet on site with UPRR, ITD, Adjacent Property owner’s and City officials to discuss alternatives.
5. Investigate and identify any utility conflicts including UPRR utilities.
6. Develop preliminary situation and layout designs for UPRR and City Approval.
7. Perform geotechnical investigations for foundation designs.
8. Evaluate cost effectiveness of design alternatives and present design recommendations to the PDA, UPRR and the City Staff.
9. Perform detailed topographic surveys of the alignment.
10. Prepare preliminary design drawings and estimates for approach roadways and the structure including all required UPRR provisions and utility relocations needed to proceed to final design.
11. Be Available to make progress presentations to the Pocatello Development Authority (PDA) Board.

#### CITY RESPONSIBILITIES

1. The City shall make available to the Consultant any pertinent diagrams, information, maps, and Geographic Information System (GIS) data of the project area currently available, including planimetric, contour, and property ownership data. The Consultant will be required to sign a “Use Agreement,” limiting the use and reproduction of these data exclusively to this project.

2. The City shall provide meeting areas for concept design reviews as necessary.

#### PDA RESPONSIBILITIES

1. Progress payments will be processed and paid after approval of pay application submittals.

#### PROPOSED TIME TABLE FOR CONSULTANT SELECTION

|   |                  |
|---|------------------|
| Engineering Proposals Due to Executive Director | Noon, 9/7/2024   |
| Consultant Interviews (if applicable)           | 9/16 - 9/17/2024 |
| Select Consultant                               | 9/18/2024        |
| Negotiate Consultant Contract                   | 9/23 – 10/9/2024 |
| PDA Approval of Contract                        | 10/16/2024       |

#### PROPOSAL

The Consultant's Proposal should be organized in sections containing the following information:

##### A. DESCRIPTION OF FIRM

Provide a short description of your firm including areas of expertise, number of employees, length of time in business and any other information that would help characterize the firm.

##### B. PERSONNEL

The Consultant's staff shall include a person or persons licensed as a Professional Structural Engineer in the State of Idaho. All design documents must be stamped and sealed by said Licensed Professional Engineer (P.E.). Each proposal shall include a resume of the qualifications and experience of any personnel who will work on the design and specifications for project. Design teams with previous experience with projects crossing UPRR property are preferred.

##### C. EXPERIENCE

Briefly describe projects completed by your firm that demonstrate relevant experience. Please include the name, address and phone number of a person who can be contacted regarding your performance on each project.

##### D. PROJECT APPROACH

Describe your understanding of the project and outline the tasks that must be accomplished to complete the project. Describe the challenges this project presents and how you plan address them to deliver a successful project.

## E. SCHEDULE

Include your firms proposed schedule to accomplish project activities. Indicate the duration of each activity and the total man-day effort projected for the project.

### SELECTION CRITERIA

The PDA shall select the Consultant most qualified to accomplish the project based on the following criteria:

1. Capability to perform all aspects of the project as above.
2. Professional background and experience of key personnel who will work on the project.
3. Experience with similar projects and UPRR requirements.
4. Approach and perception of the project as demonstrated by consultant's understanding of potential problems or other pertinent factors.
5. Current workload, proposed schedule, and projected date for delivery of complete project validity with alternative.
6. Estimate of the man-days required to complete the design and assist in the bidding process.

Each proposal will be reviewed on its own merits and the PDA reserves the right to choose the proposal deemed in the best interest of the PDA/City.

The successful Consultant will be required to meet with PDA Board prior to entering into a contract to identify the pertinent issues involved. The results of this meeting or series of meetings should identify the scope and schedule of the project and the number, type, and format of information, drawings, and specifications to be generated by the Consultant. After each party is satisfied with the scope of work to be performed by the Consultant, a fee schedule and contract will be negotiated.

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David Villarreal  
Pocatello Development Authority Chair