



Meeting Agenda: Thursday, June 18, 2026, 7:30 a.m.

City of Moscow Council Chambers • 206 E 3rd Street • Moscow, ID 83843
(A) = Board Action Item

1. Consent Agenda (A)

Any item will be removed from the consent agenda at the request of a member of the Board and that item will be considered separately later.

- A. Minutes from May 7, 2026
- B. April 2026 Payables
- C. April 2026 Financials
- D. May 2026 Payables
- E. May 2026 Financials

ACTION: Approve the consent agenda or take such other action deemed appropriate.

2. Public Comment

Members of the public may speak to the Board regarding matters NOT on the Agenda nor currently pending before the Moscow Urban Renewal Agency. Please state your name and resident city for the record and limit your remarks to three minutes.

3. Agency FY2027 Budget Discussion (A) – Bill Belknap

Staff will provide an overview of upcoming projects and the FY2027 Agency budget.

ACTION: Accept report and provide direction as deemed appropriate.

4. General Agency Updates – Bill Belknap

- The Urban Renewal Agency regular meeting scheduled for July 2nd will be cancelled. The next meeting will take place on July 16, 2026.
- General Agency business

ADJOURN TO EXECUTIVE SESSION PER IDAHO CODE 74-206 (1)(C) – THE MEETING WILL NOT RECONVENE.

NOTICE: It is the policy of the City of Moscow that all City-sponsored public meetings and events are accessible to all people. If you need assistance in participating in this meeting or event due to a disability under the ADA, please contact the City's ADA Coordinator by phone at (208) 883-7600, TDD (208) 883-7019, or by email at adacoordinator@ci.moscow.id.us at least 48 hours prior to the scheduled meeting or event to request an accommodation. The City of Moscow is committed to ensuring that all reasonable accommodation requests are fulfilled.



Meeting Minutes: Thursday, May 7, 2026, 7:30 a.m.

City of Moscow Council Chambers • 206 E 3rd Street • Moscow, ID 83843

| Commissioners Present | Commissioners Absent | Staff in Attendance |
|-----------------------|----------------------|----------------------------------|
| Steve McGeehan, Chair | Tom Lamar | Bill Belknap, Executive Director |
| Mark Beauchamp | | Jennifer Fleischman, Clerk |
| Alison Breckon | | Renee Tack, Treasurer |
| Drew Davis | | Catherine Adams |
| Sandra Kelly | | Nichoel Baird Spencer |
| Nancy Tribble | | |

McGeehan called the meeting to order at 7:31 a.m.

1. Consent Agenda (A)

Any item will be removed from the consent agenda at the request of any member of the Board and that item will be considered separately later.

- A. Minutes from March 5, 2026
- B. February 2026 Payables
- C. February 2026 Financials
- D. March 2026 Payables
- E. March 2026 Financials

Kelly moved for approval of the consent agenda as presented, seconded by Tribble. Roll Call Vote; Ayes: Unanimous (6). Nays: None. Abstentions: None. Motion carried.

2. Public Comment

Members of the public may speak to the Board regarding matters NOT on the Agenda nor currently pending before the Moscow Urban Renewal Agency. Please state your name and resident city for the record and limit your remarks to three minutes.

None offered.

3. Legacy Crossing District and Sixth & Jackson St Property Updates (A) – Bill Belknap

Staff will provide an update regarding the Sixth and Jackson Street property and other recent events within the Legacy Crossing District.

Belknap reported on the latest sampling results from the Sixth and Jackson Street property and provided updates regarding the recent purchase of the adjacent property by University of Idaho.

4. Agency FY2027 Budget Discussion (A) – Bill Belknap

Staff will provide an overview of upcoming projects and the FY2027 Agency budget.

Staff reviewed the Capital Improvement Plan and some Agency budgeted expenses that are planned over the next couple of years. FY2027 budget preparation is underway and is on track for Board review during the scheduled Budget Hearing in August.

5. Request for Letter of Support for Opportunity Zone Designation (A) – Bill Belknap

The City of Moscow is seeking the redesignation of the two eligible census tracts as designated Opportunity Zones. One of the subject census tracts covers much of the Legacy Crossing District. Staff is seeking Board Approval for the Chair to sign a letter of support of the redesignation.

Belknap informed the Agency of the purpose and benefits of an Opportunity Zone, how they are operated, and what the City is doing to seek redesignation. Staff requested the Board provide a letter of support for the application, as described above.

Breckon moved to support the City of Moscow with a letter for the Opportunity Zone redesignation nomination, seconded by Kelly. Roll Call Vote: Ayes: Unanimous (6). Nays: None. Abstentions: None. Motion carried.

6. General Agency Updates – Bill Belknap

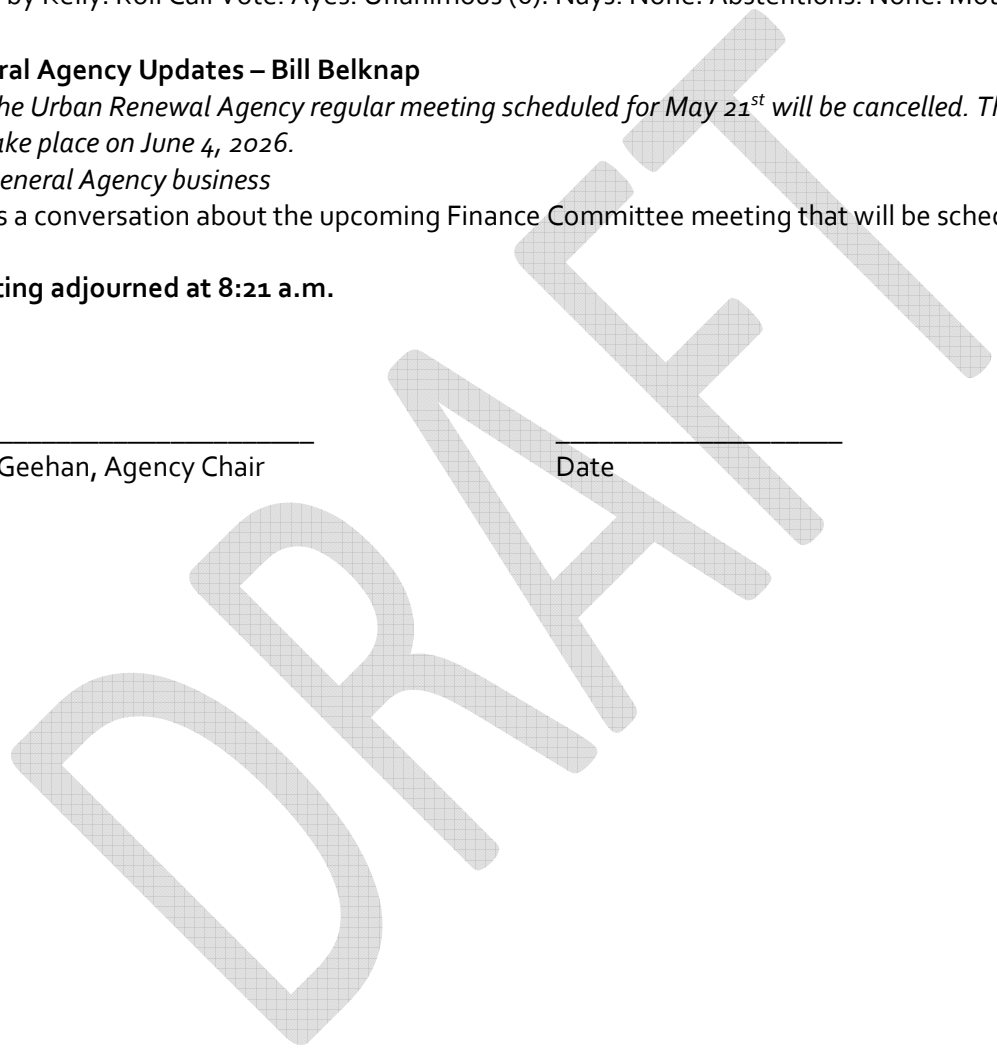
- *The Urban Renewal Agency regular meeting scheduled for May 21st will be cancelled. The next meeting will take place on June 4, 2026.*
- *General Agency business*

There was a conversation about the upcoming Finance Committee meeting that will be scheduled in July.

The meeting adjourned at 8:21 a.m.

Steve McGeehan, Agency Chair

Date





Balance Sheet
April 30, 2026

| | Total Funds |
|--|---------------------|
| ASSETS | |
| Cash | 24,908 |
| Investments - LGIP | 5,303,902 |
| Investments-Zions Debt Reserve | 44,633 |
| Other Assets | 5,260 |
| Land | 679,420 |
| Total Assets | <u>\$ 6,058,123</u> |
| LIABILITIES | |
| Series 2010 Bond - due within one year | 40,000 |
| Latah County payback agreement - due within one year | 10,000 |
| Series 2010 Bond - due after one year | 42,000 |
| Latah County payback agreement - due after one year | 59,537 |
| Total Liabilities | <u>151,537</u> |
| FUND BALANCES | |
| Net Investment in Capital Assets | 597,420 |
| Restricted Fund Balance | 44,312 |
| Unrestricted Fund Balance | 5,264,854 |
| Total Fund Balance | <u>5,906,586</u> |
| Total Liabilities and Fund Balance | <u>\$ 6,058,123</u> |

April-26
Checks by Date



| Check Number | Vendor | Description | Check Date | Check Amount |
|------------------------------------|---|--|------------|--------------------|
| 5043 | UAVISTA 1563734669-04232026 | Avista Utilities Mar'26 Utilities 6th & Jackson | 04/08/2026 | 20.60 |
| Total for Check Number 5043: | | | | 20.60 |
| 5044 | UCITYMOS 2600003147 115911-03312026 | City of Moscow Apr'26 City Admin Fees Mar'26 Utilities 6th & Jackson | 04/08/2026 | 5,039.75 352.44 |
| Total for Check Number 5044: | | | | 5,392.19 |
| 5045 | UMOSPULD 204204 | Tribune Publishing Company MURA '25 Annual Report Filing | 04/08/2026 | 38.12 |
| Total for Check Number 5045: | | | | 38.12 |
| 5046 | UALTASCI 0000004191 | ALTA Science & Engineering Mar'26 Legacy Wells | 04/15/2026 | 2,439.25 |
| Total for Check Number 5046: | | | | 2,439.25 |
| Total bills for April 2026: | | | | \$ 7,890.16 |

April-26
 Accounts Payable Checks for Approval



| Check | Check Date | Fund Name | Vendor | Void | Amount |
|-------|------------|-----------------------------|----------------------------|-------------|--------------------|
| 5043 | 04/08/2026 | Moscow Urban Renewal Agency | Avista Utilities | | \$ 20.60 |
| 5044 | 04/08/2026 | Moscow Urban Renewal Agency | City of Moscow | | 5,392.19 |
| 5045 | 04/08/2026 | Moscow Urban Renewal Agency | Tribune Publishing Company | | 38.12 |
| 5046 | 04/15/2026 | Moscow Urban Renewal Agency | Alta Science & Engineering | | <u>2,439.25</u> |
| | | | Report Total: | <u>\$ -</u> | <u>\$ 7,890.16</u> |

 Steve McGeehan, Chairperson

 Bill Belknap, Executive Director

Accounts payable expenditures as contained herein were made in compliance with the duly adopted budget for the current fiscal year and according to Idaho law.

 Renee Tack, Treasurer

General Ledger
Expense vs. Budget

April-26



| Account | Description | Amended Budget | Period Amt | End Bal | Variance | % Budget Used |
|----------------|--------------------------------|-----------------|-------------|--------------|-----------------|---------------|
| | URA General Fund | | | | | |
| 890-880-642-00 | Administrative Services | \$ 60,477.00 | \$ 5,039.75 | \$ 35,278.25 | \$ 25,198.75 | 58.33% |
| 890-880-642-15 | Professional Services-Other | \$ 5,000.00 | \$ 2,439.25 | \$ 8,193.50 | \$ (3,193.50) | 163.87% |
| 890-880-642-20 | Professional Services-Auditing | \$ 6,200.00 | \$ - | \$ - | \$ 6,200.00 | 0.00% |
| 890-880-642-89 | Professional Services | \$ 557.00 | \$ - | \$ 19.95 | \$ 537.05 | 3.58% |
| 890-880-644-10 | Advertising & Publishing | \$ 530.00 | \$ 38.12 | \$ 87.64 | \$ 442.36 | 16.54% |
| 890-880-668-10 | Liability Insurance-General | \$ 2,730.00 | \$ - | \$ 2,638.00 | \$ 92.00 | 96.63% |
| | Contractual | \$ 75,494.00 | \$ 7,517.12 | \$ 46,217.34 | \$ 29,276.66 | 61.22% |
| 890-880-631-10 | Postage Expense | \$ 100.00 | \$ - | \$ - | \$ 100.00 | 0.00% |
| 890-880-631-20 | Printing and Binding | \$ 400.00 | \$ - | \$ 22.60 | \$ 377.40 | 5.65% |
| 890-880-647-10 | Travel & Meetings-General | \$ 500.00 | \$ - | \$ - | \$ 500.00 | 0.00% |
| 890-880-649-10 | Professional Development | \$ 500.00 | \$ - | \$ - | \$ 500.00 | 0.00% |
| 890-880-669-10 | Misc. Expense-General | \$ 500.00 | \$ - | \$ 20.00 | \$ 480.00 | 4.00% |
| | Commodities | \$ 2,000.00 | \$ - | \$ 42.60 | \$ 1,957.40 | 2.13% |
| | URA General Fund - Total | \$ 77,494.00 | \$ 7,517.12 | \$ 46,259.94 | \$ 31,234.06 | 59.69% |
| | URA Legacy District | | | | | |
| 890-895-642-10 | Professional Services-Legacy | \$ 5,464.00 | \$ - | \$ - | \$ 5,464.00 | 0.00% |
| 890-895-642-12 | Land Sale Expense-Legacy | \$ 2,185.00 | \$ - | \$ - | \$ 2,185.00 | 0.00% |
| 890-895-644-10 | Ad. & Marketing Expense-Legacy | \$ 1,093.00 | \$ - | \$ - | \$ 1,093.00 | 0.00% |
| | Contractual | \$ 8,742.00 | \$ - | \$ - | \$ 8,742.00 | 0.00% |
| 890-895-647-10 | Travel & Meetings-Legacy | \$ 546.00 | \$ - | \$ - | \$ 546.00 | 0.00% |
| 890-895-652-10 | Heat, Lights & Utilities | \$ 4,917.00 | \$ 373.04 | \$ 2,238.30 | \$ 2,678.70 | 45.52% |
| 890-892-658-10 | Repair & Maintenance | \$ - | \$ - | \$ 3,409.00 | \$ (3,409.00) | NA |
| 890-895-658-51 | Development Participation | \$ 1,208,500.00 | \$ - | \$ - | \$ 1,208,500.00 | 0.00% |
| 890-895-669-10 | Misc. Expense-Legacy | \$ 546.00 | \$ - | \$ - | \$ 546.00 | 0.00% |

General Ledger
Expense vs. Budget

April-26



| Account | Description | Amended | | End Bal | Variance | % Budget Used |
|----------------|--------------------------------|-----------------|-------------|--------------|-----------------|---------------|
| | | Budget | Period Amt | | | |
| 890-895-675-00 | Fiscal Agent Trustee fees | \$ 1,500.00 | \$ - | \$ - | \$ 1,500.00 | 0.00% |
| 890-895-676-15 | Latah County Reimb. Agreement | \$ 10,000.00 | | \$ 10,000.00 | \$ - | 100.00% |
| 890-895-676-17 | Owner Participation Agreements | \$ 46,500.00 | \$ - | \$ 23,596.22 | \$ 22,903.78 | 50.74% |
| | Commodities | \$ 1,272,509.00 | \$ 373.04 | \$ 39,243.52 | \$ 1,233,265.48 | 3.08% |
| 890-895-890-00 | Transfer To: General Fund | \$ 77,494.00 | \$ - | \$ - | \$ 77,494.00 | 0.00% |
| | Transfers To | \$ 77,494.00 | \$ - | \$ - | \$ 77,494.00 | 0.00% |
| 890-895-900-11 | Contingency - Legacy | \$ 15,000.00 | \$ - | \$ - | \$ 15,000.00 | 0.00% |
| | Contingency | \$ 15,000.00 | \$ - | \$ - | \$ 15,000.00 | 0.00% |
| | URA Legacy District - Total | \$ 1,373,745.00 | \$ 373.04 | \$ 39,243.52 | \$ 1,334,501.48 | 2.86% |
| 890-892-790-01 | Bond Principal - Legacy | \$ 40,000.00 | \$ - | \$ - | \$ 40,000.00 | 0.00% |
| 890-892-791-01 | Bond Interest - Legacy | \$ 3,600.00 | \$ - | \$ 1,428.76 | \$ 2,171.24 | 39.69% |
| | Debt Service - Total | \$ 43,600.00 | \$ - | \$ 1,428.76 | \$ 42,171.24 | 3.28% |
| 890-892-990-01 | Ending Fund Bal - Assigned | \$ 3,426,999.00 | \$ - | \$ - | \$ 3,426,999.00 | 0.00% |
| 890-892-990-05 | Ending Fund Bal - Restricted | \$ 49,752.00 | \$ - | \$ - | \$ 49,752.00 | 0.00% |
| 890-899-990-00 | Ending Fund Bal - Unassigned | \$ 592,680.00 | \$ - | \$ - | \$ 592,680.00 | 0.00% |
| | Ending Fund Balance - Total | \$ 4,069,431.00 | \$ - | \$ - | \$ 4,069,431.00 | 0.00% |
| TOTAL | Moscow Urban Renewal Agency | \$ 5,564,270.00 | \$ 7,890.16 | \$ 86,932.22 | \$ 5,477,337.78 | 1.56% |

General Ledger
Revenue Analysis

April-26



| Account Number | Description | Budgeted Revenue | Period Revenue | YTD Revenue | Variance | Uncollected Bal | % Avail/Uncollect | % Received |
|----------------------|------------------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|---------------|
| 890 | Moscow Urban Renewal Agency | | | | | | | |
| 890-000-410-01 | Property Taxes - Legacy | \$ 1,009,400.00 | \$ 114,373.54 | \$ 754,627.87 | \$ 254,772.13 | \$ 254,772.13 | 25.24% | 74.76% |
| 890-000-471-00 | Investment Earnings | \$ 110,000.00 | \$ 16,445.23 | \$ 93,440.01 | \$ 16,559.99 | \$ 16,559.99 | 15.05% | 84.95% |
| 890-000-478-11 | Sale of Land - Legacy | \$ 100,000.00 | \$ - | \$ - | \$ 100,000.00 | \$ 100,000.00 | 100.00% | 0.00% |
| 890-000-498-96 | Transfer In: Legacy | \$ 77,494.00 | \$ - | \$ - | \$ 77,494.00 | \$ 77,494.00 | 100.00% | 0.00% |
| 890 | Moscow Urban Renewal Agency | \$ 1,296,894.00 | \$ 130,818.77 | \$ 848,067.88 | \$ 448,826.12 | \$ 448,826.12 | 34.61% | 65.39% |
| Revenue Total | | \$ 1,296,894.00 | \$ 130,818.77 | \$ 848,067.88 | \$ 448,826.12 | \$ 448,826.12 | 34.61% | 65.39% |



Balance Sheet
May 31, 2026

| | Total Funds |
|--|---------------------|
| ASSETS | |
| Cash | 17,778 |
| Investments - LGIP | 5,320,747 |
| Investments-Zions Debt Reserve | 44,633 |
| Other Assets | 5,260 |
| Land | 679,420 |
| Total Assets | <u>\$ 6,067,838</u> |
| LIABILITIES | |
| Series 2010 Bond - due within one year | 40,000 |
| Latah County payback agreement - due within one year | 10,000 |
| Series 2010 Bond - due after one year | 42,000 |
| Latah County payback agreement - due after one year | 59,537 |
| Total Liabilities | <u>151,537</u> |
| FUND BALANCES | |
| Net Investment in Capital Assets | 597,420 |
| Restricted Fund Balance | 44,312 |
| Unrestricted Fund Balance | 5,274,569 |
| Total Fund Balance | <u>5,916,301</u> |
| Total Liabilities and Fund Balance | <u>\$ 6,067,838</u> |

May-26
Checks by Date



| Check Number | Vendor | Description | Check Date | Check Amount |
|----------------------------------|---|--|------------|--------------------|
| 5047 | UCITYMOS 115911-04302026 | City of Moscow April'26 Utilities 6th & Jackson | 05/06/2026 | 352.44 |
| Total for Check Number 5047: | | | | 352.44 |
| 5048 | UALTASCI 0000004367 | ALTA Science & Engineering April'26 Legacy Wells | 05/13/2026 | 3,394.00 |
| Total for Check Number 5048: | | | | 3,394.00 |
| 5049 | UAVISTA 1563734669-045212026 | Avista Utilities April'26 Utilities 6th & Jackson | 05/13/2026 | 23.18 |
| Total for Check Number 5049: | | | | 23.18 |
| 5050 | UCITYMOS 2600003181 | City of Moscow May'26 City Admin Fees | 05/13/2026 | 5,039.75 |
| Total for Check Number 5050: | | | | 5,039.75 |
| 5051 | UIDTAXCOM IDSTC 04/23/2026 IDSTC 04/23/2026 | Idaho State Tax Commission Professional Development - NSpencer Professional Development - CAdams | 05/13/2026 | 50.00 50.00 |
| Total for Check Number 5051: | | | | 100.00 |
| Total bills for May 2026: | | | | \$ 8,909.37 |

May-26
 Accounts Payable Checks for Approval



| Check | Check Date | Fund Name | Vendor | Void | Amount |
|---------------|------------|-----------------------------|----------------------------|------|-------------|
| 5047 | 05/06/2026 | Moscow Urban Renewal Agency | City of Moscow | | \$ 352.44 |
| 5048 | 05/13/2026 | Moscow Urban Renewal Agency | Alta Science & Engineering | | 3,394.00 |
| 5049 | 05/13/2026 | Moscow Urban Renewal Agency | Avista Utilities | | 23.18 |
| 5050 | 05/13/2026 | Moscow Urban Renewal Agency | City of Moscow | | 5,039.75 |
| 5051 | 05/13/2026 | Moscow Urban Renewal Agency | Idaho State Tax Commission | | 100.00 |
| Report Total: | | | | \$ - | \$ 8,909.37 |

 Steve McGeehan, Chairperson

 Bill Belknap, Executive Director

Accounts payable expenditures as contained herein were made in compliance with the duly adopted budget for the current fiscal year and according to Idaho law.

 Renee Tack, Treasurer

General Ledger
Expense vs. Budget

May-26



| Account | Description | Amended Budget | Period Amt | End Bal | Variance | % Budget Used |
|----------------|--------------------------------|-----------------|-------------|--------------|-----------------|---------------|
| | URA General Fund | | | | | |
| 890-880-642-00 | Administrative Services | \$ 60,477.00 | \$ 5,039.75 | \$ 40,318.00 | \$ 20,159.00 | 66.67% |
| 890-880-642-15 | Professional Services-Other | \$ 5,000.00 | \$ 3,394.00 | \$ 11,587.50 | \$ (6,587.50) | 231.75% |
| 890-880-642-20 | Professional Services-Auditing | \$ 6,200.00 | \$ - | \$ - | \$ 6,200.00 | 0.00% |
| 890-880-642-89 | Professional Services | \$ 557.00 | \$ - | \$ 19.95 | \$ 537.05 | 3.58% |
| 890-880-644-10 | Advertising & Publishing | \$ 530.00 | \$ - | \$ 87.64 | \$ 442.36 | 16.54% |
| 890-880-668-10 | Liability Insurance-General | \$ 2,730.00 | \$ - | \$ 2,638.00 | \$ 92.00 | 96.63% |
| | Contractual | \$ 75,494.00 | \$ 8,433.75 | \$ 54,651.09 | \$ 20,842.91 | 72.39% |
| 890-880-631-10 | Postage Expense | \$ 100.00 | \$ - | \$ - | \$ 100.00 | 0.00% |
| 890-880-631-20 | Printing and Binding | \$ 400.00 | \$ - | \$ 22.60 | \$ 377.40 | 5.65% |
| 890-880-647-10 | Travel & Meetings-General | \$ 500.00 | \$ - | \$ - | \$ 500.00 | 0.00% |
| 890-880-649-10 | Professional Development | \$ 500.00 | \$ 100.00 | \$ 100.00 | \$ 400.00 | 20.00% |
| 890-880-669-10 | Misc. Expense-General | \$ 500.00 | \$ - | \$ 20.00 | \$ 480.00 | 4.00% |
| | Commodities | \$ 2,000.00 | \$ 100.00 | \$ 142.60 | \$ 1,857.40 | 7.13% |
| | URA General Fund - Total | \$ 77,494.00 | \$ 8,533.75 | \$ 54,793.69 | \$ 22,700.31 | 70.71% |
| | URA Legacy District | | | | | |
| 890-895-642-10 | Professional Services-Legacy | \$ 5,464.00 | \$ - | \$ - | \$ 5,464.00 | 0.00% |
| 890-895-642-12 | Land Sale Expense-Legacy | \$ 2,185.00 | \$ - | \$ - | \$ 2,185.00 | 0.00% |
| 890-895-644-10 | Ad. & Marketing Expense-Legacy | \$ 1,093.00 | \$ - | \$ - | \$ 1,093.00 | 0.00% |
| | Contractual | \$ 8,742.00 | \$ - | \$ - | \$ 8,742.00 | 0.00% |
| 890-895-647-10 | Travel & Meetings-Legacy | \$ 546.00 | \$ - | \$ - | \$ 546.00 | 0.00% |
| 890-895-652-10 | Heat, Lights & Utilities | \$ 4,917.00 | \$ 375.62 | \$ 2,613.92 | \$ 2,303.08 | 53.16% |
| 890-892-658-10 | Repair & Maintenance | \$ - | \$ - | \$ 3,409.00 | \$ (3,409.00) | NA |
| 890-895-658-51 | Development Participation | \$ 1,208,500.00 | \$ - | \$ - | \$ 1,208,500.00 | 0.00% |
| 890-895-669-10 | Misc. Expense-Legacy | \$ 546.00 | \$ - | \$ - | \$ 546.00 | 0.00% |

General Ledger
Expense vs. Budget

May-26



| Account | Description | Amended | | End Bal | Variance | % Budget Used |
|----------------|--------------------------------|-----------------|-------------|--------------|-----------------|---------------|
| | | Budget | Period Amt | | | |
| 890-895-675-00 | Fiscal Agent Trustee fees | \$ 1,500.00 | \$ - | \$ - | \$ 1,500.00 | 0.00% |
| 890-895-676-15 | Latah County Reimb. Agreement | \$ 10,000.00 | | \$ 10,000.00 | \$ - | 100.00% |
| 890-895-676-17 | Owner Participation Agreements | \$ 46,500.00 | \$ - | \$ 23,596.22 | \$ 22,903.78 | 50.74% |
| | Commodities | \$ 1,272,509.00 | \$ 375.62 | \$ 39,619.14 | \$ 1,232,889.86 | 3.11% |
| 890-895-890-00 | Transfer To: General Fund | \$ 77,494.00 | \$ - | \$ - | \$ 77,494.00 | 0.00% |
| | Transfers To | \$ 77,494.00 | \$ - | \$ - | \$ 77,494.00 | 0.00% |
| 890-895-900-11 | Contingency - Legacy | \$ 15,000.00 | \$ - | \$ - | \$ 15,000.00 | 0.00% |
| | Contingency | \$ 15,000.00 | \$ - | \$ - | \$ 15,000.00 | 0.00% |
| | URA Legacy District - Total | \$ 1,373,745.00 | \$ 375.62 | \$ 39,619.14 | \$ 1,334,125.86 | 2.88% |
| 890-892-790-01 | Bond Principal - Legacy | \$ 40,000.00 | \$ - | \$ - | \$ 40,000.00 | 0.00% |
| 890-892-791-01 | Bond Interest - Legacy | \$ 3,600.00 | \$ - | \$ 1,428.76 | \$ 2,171.24 | 39.69% |
| | Debt Service - Total | \$ 43,600.00 | \$ - | \$ 1,428.76 | \$ 42,171.24 | 3.28% |
| 890-892-990-01 | Ending Fund Bal - Assigned | \$ 3,426,999.00 | \$ - | \$ - | \$ 3,426,999.00 | 0.00% |
| 890-892-990-05 | Ending Fund Bal - Restricted | \$ 49,752.00 | \$ - | \$ - | \$ 49,752.00 | 0.00% |
| 890-899-990-00 | Ending Fund Bal - Unassigned | \$ 592,680.00 | \$ - | \$ - | \$ 592,680.00 | 0.00% |
| | Ending Fund Balance - Total | \$ 4,069,431.00 | \$ - | \$ - | \$ 4,069,431.00 | 0.00% |
| TOTAL | Moscow Urban Renewal Agency | \$ 5,564,270.00 | \$ 8,909.37 | \$ 95,841.59 | \$ 5,468,428.41 | 1.72% |

General Ledger
Revenue Analysis

May-26



| Account Number | Description | Budgeted Revenue | Period Revenue | YTD Revenue | Variance | Uncollected Bal | % Avail/Uncollect | % Received |
|----------------------|------------------------------------|------------------------|---------------------|----------------------|----------------------|----------------------|-------------------|---------------|
| 890 | Moscow Urban Renewal Agency | | | | | | | |
| 890-000-410-01 | Property Taxes - Legacy | \$ 1,009,400.00 | \$ 1,779.36 | \$ 756,407.23 | \$ 252,992.77 | \$ 252,992.77 | 25.06% | 74.94% |
| 890-000-471-00 | Investment Earnings | \$ 110,000.00 | \$ 16,845.05 | \$ 110,285.06 | \$ (285.06) | \$ (285.06) | -0.26% | 100.26% |
| 890-000-478-11 | Sale of Land - Legacy | \$ 100,000.00 | \$ - | \$ - | \$ 100,000.00 | \$ 100,000.00 | 100.00% | 0.00% |
| 890-000-498-96 | Transfer In: Legacy | \$ 77,494.00 | \$ - | \$ - | \$ 77,494.00 | \$ 77,494.00 | 100.00% | 0.00% |
| 890 | Moscow Urban Renewal Agency | \$ 1,296,894.00 | \$ 18,624.41 | \$ 866,692.29 | \$ 430,201.71 | \$ 430,201.71 | 33.17% | 66.83% |
| Revenue Total | | \$ 1,296,894.00 | \$ 18,624.41 | \$ 866,692.29 | \$ 430,201.71 | \$ 430,201.71 | 33.17% | 66.83% |

MOSCOW URBAN RENEWAL AGENCY FY 2027 BUDGET

FISCAL YEAR October 1, 2026 to September 30, 2027

| General Fund | | | | | | |
|-----------------------|--|------------------------|------------------------|-------------------------|--------------------------|--------------------------|
| Account Number | General Agency Revenues Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 12 Month | 2027 Proposed |
| 890-000-471-00 | Investment Earnings | 168,903 | 187,759 | 110,000 | 195,000 | 190,000 |
| 890-000-478-10 | Sale of Land-Alturas | 0 | 0 | 0 | 0 | 0 |
| 890-000-479-01 | Refunds & Reimbursements | 0 | 0 | 0 | 0 | 0 |
| 890-000-498-90 | Transfer In: Alturas | 0 | 0 | 0 | 0 | 0 |
| 890-000-498-96 | Transfer In: Legacy | 67,344 | 70,524 | 77,494 | 73,385 | 79,990 |
| | Subtotal General Agency Revenues | 236,248 | 258,284 | 187,494 | 268,385 | 269,990 |
| | Total General Agency Revenues | 236,248 | 258,284 | 187,494 | 268,385 | 269,990 |

MOSCOW URBAN RENEWAL AGENCY FY 2027 BUDGET

FISCAL YEAR October 1, 2026 to September 30, 2027

| Account Number | General Agency Expenses Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 12 Month | 2027 Proposed |
|----------------|--|----------------|----------------|-----------------|------------------|------------------|
| 890-880-631-10 | Postage Expense | 0 | 0 | 100 | 50 | 100 |
| 890-880-631-20 | Printing & Binding | 0 | 0 | 400 | 200 | 400 |
| 890-880-642-00 | Administrative Services | 57,005 | 58,716 | 60,477 | 60,477 | 62,290 |
| 890-880-642-10 | Professional Services | 0 | 0 | 0 | 0 | 0 |
| 890-880-642-15 | Professional Services - Other | 1,275 | 1,250 | 5,000 | 2,600 | 5,000 |
| 890-880-642-20 | Professional Services - Auditing | 5,950 | 6,050 | 6,200 | 6,200 | 6,350 |
| 890-880-642-89 | Professional Services - URA | 670 | 670 | 557 | 670 | 600 |
| 890-880-644-10 | Advertising & Publishing | 250 | 242 | 530 | 250 | 500 |
| 890-880-644-15 | Alturas Marketing/Maintenance | 0 | 0 | 0 | 0 | 0 |
| 890-880-644-16 | Land Sale Expenses | 0 | 0 | 0 | 0 | 0 |
| 890-880-647-10 | Travel & Meetings | 0 | 469 | 500 | 0 | 500 |
| 890-880-649-10 | Professional Development | 0 | 500 | 500 | 100 | 1,000 |
| 890-880-668-10 | Insurance | 2,172 | 2,612 | 2,730 | 2,638 | 2,750 |
| 890-880-669-10 | Miscellaneous Services & Charges | 23 | 15 | 500 | 200 | 500 |
| 890-880-669-11 | Distribution of Net Property Sale Proceeds | 0 | 0 | 0 | 0 | 0 |
| | Subtotal General Agency Expenses | 67,344 | 70,524 | 77,494 | 73,385 | 79,990 |
| | Total General Agency Expenses | 67,344 | 70,524 | 77,494 | 73,385 | 79,990 |

MOSCOW URBAN RENEWAL AGENCY FY 2027 BUDGET

FISCAL YEAR October 1, 2026 to September 30, 2027

| General Agency Fund Balances | | 2024 | 2025 | 2026 | 2026 | 2027 |
|---|---|----------------|----------------|----------------|----------------|----------------|
| Account Number | Account Description | Actual | Actual | Adopted | 12 Month | Proposed |
| 890-000-910-00 | Beginning Fund Balance - Unassigned - General | 216,619 | 385,522 | 493,502 | 573,281 | 603,502 |
| 890-899-990-00 | Ending Fund Balance - Unassigned - General | 385,522 | 573,281 | 603,502 | 768,281 | 793,502 |
| 890-000-910-01 | Beginning Fund Balance - Assigned - Alturas | 0 | 0 | 0 | 0 | 0 |
| 890-899-990-05 | Ending Fund Balance - Restricted - Alturas | 0 | 0 | 0 | 0 | 0 |
| Total General Ending Fund Balances | | 385,522 | 573,281 | 603,502 | 768,281 | 793,502 |

MOSCOW URBAN RENEWAL AGENCY FY 2027 BUDGET

FISCAL YEAR October 1, 2026 to September 30, 2027

| Legacy Crossing Fund | | | | | | |
|-----------------------------|---|------------------------|------------------------|-------------------------|--------------------------|--------------------------|
| Account Number | Legacy Crossing Revenues Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 12 Month | 2027 Proposed |
| 890-000-410-01 | Property Taxes-Legacy | 1,019,438 | 1,029,178 | 1,009,400 | 1,009,400 | 1,019,490 |
| 890-000-493-00 | Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| 890-000-431-11 | EPA Clean-up Grant - Legacy | 0 | 0 | 0 | 0 | 0 |
| 890-000-478-11 | Sale of Land-Legacy | 0 | 0 | 100,000 | 0 | 100,000 |
| | Total Legacy Crossing Revenues | 1,019,438 | 1,029,178 | 1,109,400 | 1,009,400 | 1,119,490 |

| Account Number | Legacy Crossing Expenses Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 12 Month | 2027 Proposed |
|-----------------------|---|------------------------|------------------------|-------------------------|--------------------------|--------------------------|
| 890-895-642-10 | Professional Services | 0 | 0 | 5,464 | 12,500 | 10,000 |
| 890-895-642-12 | Land Sale Expense | 0 | 0 | 2,185 | 0 | 6,000 |
| 890-895-644-10 | Advertising & Publishing | 0 | 0 | 1,093 | 1,093 | 1,200 |
| 890-895-647-10 | Travel & Meetings | 0 | 0 | 546 | 546 | 600 |
| 890-895-652-10 | Heat, Lights & Utilities | 4,627 | 4,565 | 4,917 | 4,917 | 5,065 |
| 890-895-658-51 | Development Participation: | 0 | 190,000 | 25,000 | 25,000 | 1,490,061 |
| 890-895-669-10 | Miscellaneous Services & Charges | 415 | 142 | 546 | 125 | 500 |
| 890-895-675-00 | Fiscal Agent Fees | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 890-895-676-17 | Owner Participation Agreements: | 43,826 | 43,537 | 46,500 | 46,500 | 63,490 |
| | Subtotal Operational Expenses | 50,367 | 239,744 | 87,752 | 92,181 | 1,578,416 |

| Account Number | Legacy Crossing Contingency Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 12 Month | 2027 Proposed |
|-----------------------|--|------------------------|------------------------|-------------------------|--------------------------|--------------------------|
| 890-895-900-11 | Operating Contingency | 0 | 0 | 15,000 | 0 | 15,000 |
| | Subtotal Contingency | 0 | 0 | 15,000 | 0 | 15,000 |

MOSCOW URBAN RENEWAL AGENCY FY 2027 BUDGET

FISCAL YEAR October 1, 2026 to September 30, 2027

| Legacy Crossing Transfers | | 2024 | 2025 | 2026 | 2026 | 2027 |
|---------------------------|---------------------------|---------------|---------------|---------------|---------------|---------------|
| Account Number | Account Description | Actual | Actual | Adopted | 12 Month | Proposed |
| 890-895-890-00 | Transfer To: General Fund | 67,344 | 70,524 | 77,494 | 73,385 | 79,990 |
| | Subtotal Transfers | 67,344 | 70,524 | 77,494 | 73,385 | 79,990 |

| Legacy Crossing Debt Service | | 2024 | 2025 | 2026 | 2026 | 2027 |
|---------------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|------------------|
| Account Number | Account Description | Actual | Actual | Adopted | 12 Month | Proposed |
| 890-892-790-01 | Bond Principal-Legacy | 37,000 | 39,000 | 40,000 | 40,000 | 42,000 |
| 890-892-791-01 | Bond Interest-Legacy | 1,988 | 1,530 | 3,600 | 3,600 | 1,844 |
| | Bond Downtown Improvements | 0 | 0 | 0 | 0 | 0 |
| 890-895-676-15 | Latah County Reimbursement Agreement | 5,000 | 5,000 | 10,000 | 10,000 | 12,000 |
| | Subtotal Debt Service | 43,988 | 45,530 | 53,600 | 53,600 | 55,844 |
| Total Legacy Crossing Expenses | | 161,699 | 355,798 | 233,846 | 219,166 | 1,729,250 |

MOSCOW URBAN RENEWAL AGENCY FY 2027 BUDGET

FISCAL YEAR October 1, 2026 to September 30, 2027

| Account Number | Legacy Crossing Fund Balances Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 12 Month | 2027 Proposed |
|----------------|--|------------------|------------------|------------------|------------------|------------------|
| 890-000-912-00 | Beginning Fund Balance - Assigned - Legacy | 2,947,189 | 3,804,927 | 4,235,579 | 4,478,308 | 5,268,542 |
| 890-000-912-01 | Beginning Fund Balance - Restricted - Legacy | 49,752 | 49,752 | 49,752 | 49,752 | 49,752 |
| 890-892-990-01 | Ending Fund Balance - Assigned - Legacy | 3,804,927 | 4,478,308 | 5,111,134 | 5,268,542 | 4,658,782 |
| 890-892-990-05 | Ending Fund Balance - Restricted - Legacy | 49,752 | 49,752 | 49,752 | 49,752 | 49,752 |
| | Total Legacy Crossing Ending Fund Balances | 3,854,679 | 4,528,060 | 5,160,886 | 5,318,294 | 4,708,534 |

MOSCOW URBAN RENEWAL AGENCY FY 2027 BUDGET

FISCAL YEAR October 1, 2026 to September 30, 2027

| Sources and Uses Budget Statement | 2024 Actual | 2025 Actual | 2026 Adopted | 2026 12 Month | 2027 Proposed |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Sources | | | | | |
| Revenue | 1,255,685 | 1,287,462 | 1,296,894 | 1,277,785 | 1,389,480 |
| Beginning Fund Balance | 3,213,560 | 4,240,201 | 4,778,833 | 5,101,341 | 5,921,796 |
| Total Sources | 4,469,245 | 5,527,663 | 6,075,727 | 6,379,126 | 7,311,276 |
| Uses | | | | | |
| Expenses | 229,044 | 426,322 | 311,339 | 292,551 | 1,809,240 |
| Ending Fund Balance | 4,240,201 | 5,101,341 | 5,764,388 | 6,086,575 | 5,502,036 |
| Total Uses | 4,469,245 | 5,527,663 | 6,075,727 | 6,379,126 | 7,311,276 |
| | 0 | 0 | 0 | 0 | 0 |

2027-2031 Legacy Crossing District Capital Improvement Plan

Community Infrastructure Projects

| Project Name | Project Description | Project Cost | Agency Contribution | Construction Year | 2027 | 2028 | 2029 | 2030 | 2031 |
|--|---|---------------------|---------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Street Projects | | | | | | | | | |
| Main Street Surface Restoration | Grind and inlay of Main Street Surface (Between A Street and Eighth Street) | \$ 666,294 | \$ 330,000 | 2028 | \$ 65,000 | \$ 330,000 | | | |
| A Street Reconstruction Phase I | Reconstruction of A Street between Home and Asbury | \$ 1,215,807 | \$ 350,000 | 2028 | | \$ 350,000 | | | |
| A Street Reconstruction Phase II | Reconstruction of A Street between Home and Asbury | \$ 448,018 | \$ 220,000 | 2029 | | | \$ 220,000 | | |
| Fourth Street Paving Project | Paving existing gravel street includign curbing and sidewalks | \$ 150,000 | \$ 75,000 | 2032 | | | | | \$ 25,000 |
| District Pavement Improvements | Miscellaneous small-scale pavement improvement projects | Varies | Varies | Varies | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Water Projects | | | | | | | | | |
| A Street Transmission Phase III | Replacement of 8" main with 16" (Home Street to Asbury Street) | \$ 1,140,468 | \$ 350,000 | 2028 | | \$ 350,000 | | | |
| A Street Transmission Phase IV | Replacement of 8" main with 16" (Asbury Street to Jackson Street) | \$ 720,326 | \$ 350,000 | 2029 | | | \$ 350,000 | | |
| Downtown Transmission Phase IV | Replacement of approx. 2,000' of 24" water main on Third Street between Polk Street and Jackson Street | \$ 1,329,370 | \$ 350,000 | 2030 | | | | \$ 350,000 | |
| District Fire Hydrant Replacement | Replacement of fire hydrants in excess of 50 years old | Varies | Varies | Varies | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Sanitary Sewer Projects | | | | | | | | | |
| A Street Sewer Main Replacement Phase | Replacement of 6" clay main in assication with A Street Reconstruction Project Phase I | \$ 950,000 | \$ 300,000 | 2028 | | \$ 300,000 | | | |
| Sanitary Sewer Manhole Replacements | Replacement of aged brick or block sewer manholes with new precast manholes to reduce amount of infiltration and inflow | Varies | Varies | Varies | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Community Infrastructure Projects Total | | \$ 6,620,283 | \$ 2,325,000 | | \$ 150,000 | \$ 1,415,000 | \$ 655,000 | \$ 435,000 | \$ 110,000 |

Streetscape Enhancement Projects

| Project Name | Project Description | Project Cost | Agency Contribution | Construction Year | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|--|---------------------|---------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|
| Phase One - Downtown Streetscape Improvements (Design & Construction) | Work includes curbs, gutter, sidewalk, streetlights, and furnishings on Main Street between Third Street and Sixth Street | \$ 1,957,957 | \$ 1,199,774 | 2027 | \$ 350,000 | \$ 1,250,000 | | | |
| Phase Two - Downtown Streetscape Improvements (Design & Construction) | Work includes curbs, gutter, sidewalk, streetlights, and furnishings on Main Street between A Street and Third Street | \$ 2,009,196 | \$ 1,205,517 | 2028 | | \$ 150,000 | \$ 1,055,517 | | |
| Phase Three - Downtown Streetscape Improvements (Design & Construction) | Work includes curbs, gutter, sidewalk, streetlights, and furnishings on Main Street between Sixth Street and Eighth Street | \$ 2,061,972 | \$ 1,237,183 | 2029 | | | \$ 150,000 | \$ 1,250,000 | |
| General Streetscape Improvements | General Streetscape enhancement projects within the District | Varies | Varies | Varies | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Streetscape Enhancement Projects Total | | \$ 6,029,125 | \$ 3,642,474 | | \$ 400,000 | \$ 1,450,000 | \$ 1,255,517 | \$ 1,300,000 | \$ 50,000 |

Community Placemaking Projects

| Project Name | Project Description | Project Cost | Agency Contribution | Construction Year | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|--|-------------------|---------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------|
| South Couplet Beautification Project | Streetscape and landscape enhancements per the 2015 City Beautification Plan | \$ 271,122 | \$ 135,000 | 2027 | \$ 135,061 | | | | |
| Lieualen and Third Beautification Project | Streetscape and landscape enhancements per the 2015 City Beautification Plan | \$ 190,332 | \$ 114,200 | 2030 | | | \$ 10,382 | \$ 103,818 | |
| Public Art Installation | Public Art installations in various locations | Varies | Varies | Varies | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | |
| Community Placemaking Projects Total | | \$ 461,454 | \$ 249,200 | | \$ 160,061 | \$ 25,000 | \$ 35,382 | \$ 128,818 | \$ - |

Special Projects

| Project Name | Project Description | Project Cost | Agency Contribution | Construction Year | 2027 | 2028 | 2029 | 2030 | 2031 |
|--|--|---------------------|---------------------|-------------------|-------------------|-------------------|-------------|-------------------|-------------|
| Sixth and Jackson Property Development | Hello Walk construction at Sixth and Jackson Property | \$ 250,000 | \$ 250,000 | 2027 | \$ 250,000 | | | | |
| Main Street Event Safety Project | Bollard system for securing the footprint of the Farmers Market and other events. | \$ 318,270 | \$ 160,000 | 2028 | | \$ 160,000 | | | |
| South Main Underpass Construction | Construction of pedestrian underpass of South Main at Paradise Creek | \$ 1,100,000 | \$ 300,000 | 2026 | \$ 425,000 | | | | |
| Paradise Path Lighting-Phase III | Installation of energy efficient LED pathway lighting on Paradise Path from College Street to Sixth Street | \$ 142,000 | \$ 50,000 | 2028 | \$ 20,000 | \$ 150,000 | | | |
| Ghormley Field Lighting Project | Replace lights and poles that are failing | \$ 596,489 | \$ 250,000 | 2030 | | | | \$ 250,000 | |
| Special Projects Total | | \$ 2,758,509 | \$ 1,185,000 | | \$ 695,000 | \$ 310,000 | \$ - | \$ 250,000 | \$ - |



Annual Investments

| | 2027 | 2028 | 2029 | 2030 | 2031 |
|----|------------------|------------------|------------------|------------------|----------------|
| \$ | 150,000 | 1,415,000 | 655,000 | 435,000 | 110,000 |
| \$ | 400,000 | 1,450,000 | 1,255,517 | 1,300,000 | 50,000 |
| \$ | 160,061 | 25,000 | 35,382 | 128,818 | - |
| \$ | 695,000 | 310,000 | - | 250,000 | - |
| \$ | 1,405,061 | 3,200,000 | 1,945,899 | 2,113,818 | 160,000 |

Legacy District Fund
Balance

| | | | | |
|-------------|-------------|-------------|-----------|-------------|
| \$4,743,782 | \$2,384,177 | \$1,369,212 | \$240,265 | \$1,095,416 |
|-------------|-------------|-------------|-----------|-------------|