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Garden City Urban Renewal Agency



2025 Annual Report

The Agency serves Garden City through urban renewal districts to ensure quality infrastructure, enhance safety and livability, preserve natural assets and open space, and to promote entrepreneurship, creativity, and the arts, for people to live, work, and play in a thriving community.

Board of Commissioners



Dennis Huston, Chair



Adam Reno, Vice Chair



Bill Jacobs, Treasurer



Andrea Cantor, Commissioner



Derek Hurd, Commissioner

The Agency consists of volunteer commissioners who have been appointed by the Mayor and approved by the City Council. The Board of Commissioners works with city officials and community members to achieve the Agency's mission. There are currently two vacancies on the Board.



Under the Idaho Urban Renewal Law, specifically Idaho Code § 50-2006(c), an urban renewal agency is required to file with the local governing body, and the Idaho State Controller, on or before March 31 of each year, a report of its activities for the preceding calendar year, which shall include certain financial information. Pursuant to Idaho Code § 50-2006(d), an urban renewal agency's fiscal year is October 1st through September 30th. Consequently, any formal financial statement would be limited to a report through the end of the Garden City Urban Renewal Agency's (the "Agency") fiscal year. Under Idaho Code section 67-450B, local government entities must complete an audit of its statements at the conclusion of its fiscal year. A copy of the Agency's 2024 audited financial statements and FY2025 Budget are attached. Additionally, through 2025, the Agency must also submit certain information to the State Controller's Office. As a result of legislative changes in 2016, the Agency is also required to submit certain information to the Idaho State Tax Commission. All the required information has been submitted.

River Front East District

In 2011, the Agency began work to create a new urban renewal district that would generally encompass the area from 42nd Street on the west to Garden Street on the east and from the Osage Street right-of-way to the Boise River. A Plan was approved by Agency and City Council in 2012.

To achieve its mission, the Agency has replaced and improved basic public infrastructure (water and sewer lines, city wells, street improvements, etc.); enhanced amenities such as parks and the greenbelts; and supported future economic development in the District.

As these infrastructure, open space, and street improvements were completed, the area within the River Front East District has thrived. Several examples are provided below.



The Waterfront Development



The Greenbelt Market

New residential and business projects were built in response to better infrastructure and open space improvements.

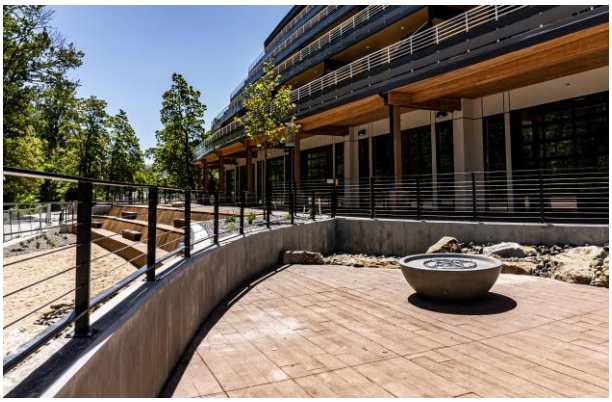


The Sandbar Bar and Grill



Whitewater Park

Commerce, recreation, and entertainment grew along the Greenbelt with improved walkability and safety.



The Boardwalk Greenbelt Lodging, Dining & Recreation



Annual Mardi Gras/Prohibition Party

The Boardwalk has extended available dining, lodging and recreation from the Riverside Hotel to Veterans Memorial Hwy, and new annual events in the District enhance the local culture and community connections.

FY2025 REVENUES

The primary source of FY2025 Agency income was revenue allocation area proceeds, (also referred to as “Tax Increment Revenue”) generated within the District. In FY2025, the total Tax Increment Revenue received by the Agency was $2,355,647. The Agency also received $223.331 in interest from interest-bearing accounts. This was the twelfth year that the Agency received tax revenue from the District.

FY2025 PROJECT EXPENDITURES

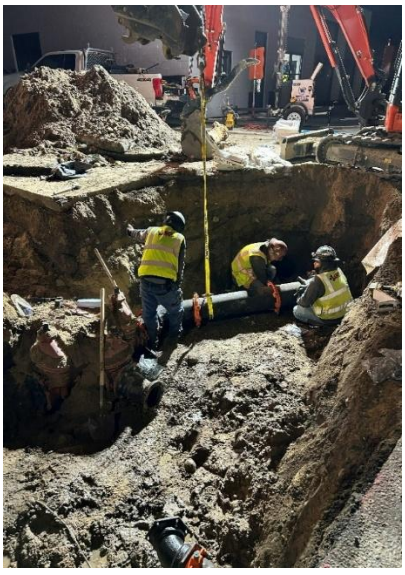
During FY2025, $836,410 in funding was provided for various activities. Spending focused on public infrastructure projects, public parks and Greenbelt improvements, replacement of safety and security equipment, and streetscape maintenance. The District is nearly seventy-five percent through its twenty-year lifespan, which will influence projects going forward.

NOTABLE 2025 EXPENDITURES

Public Infrastructure Projects

35th Street Watermain Replacement: $535,000

This project replaced approximately 1,000lf of 8-inch watermain adding potable and firefighting capacity to the existing water distribution network for current and future development.





38th Street Test Well: $387,770





A test well was drilled at 207 E. 38th Street adjacent to the Public Works operations center, allowing the City to determine water quality down to 600ft. A 130ft pocket of water at approximately 300ft deep was determined to have the best quality and capacity.

This test well allowed the city to determine production quality and quantity at various depths before a production well was built, saving a substantial amount of money. A new permanent will be constructed adjacent to the test well at the 36th Street Operations Center.

2025 Infrastructure Project Engineering Starts

Engineered plans are currently in the design phase for the following projects:

1. 40th Street watermain (Adams to River), this second phase of the 40th St. project is with engineering. ($50,000)
2. 41St Street watermain (Adams to River), this second phase of the 41st St. project is with engineering. ($50,000)
3. Reed Street watermain and sewer main is currently with engineering. ($40,386)
4. Expanded Reed Street & 40th Street & 41st Street sewer/watermain project is with engineering. ($160,190)
5. 32nd, 33rd, 34th and 35th Street sewer main project plans are finished, and the project will go out to bid in early 2026. ($83,690)
6. 33rd Street watermain is currently with engineering ($60,000)
7. 39th Street Watermain is on hold as option are explored by Public Works. ($76,497)

Parks and Greenbelt Projects

Heron Park

Heron Park received several upgrades in 2025. A new playground was added to the Park, creating a unique play area allowing children additional activity options. The Park also received upgrades in the irrigation system, playground containing ADA compliant sidewalk and curbing, new landscaping to reduce maintenance demands, and increased play area, and repairs to the security system.



Pamela J Beaumont Park



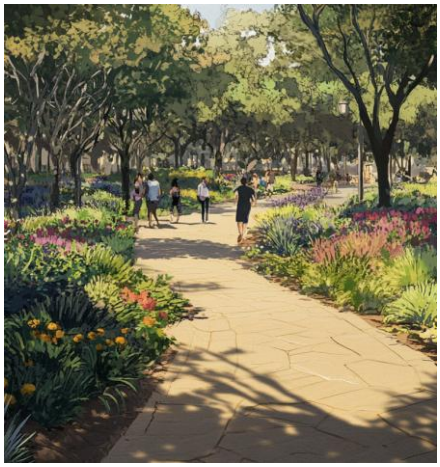
The Pamela J. Beaumont Park received a vandalism deterrent coating to the pour-in-place rubber-type surface that was installed several years ago, extending its life for public use. A small section of the slide was also replaced.

Greenbelt

Greenbelt Pocket Parks Project

Garden City has exhausted potential sites for new parks within the River Front East District and is now pursuing a project to create a series of publicly accessible Pocket Parks where city streets dead-end along the Greenbelt. These parks will be small-scale, with high-impact green spaces, designed to reflect the local environment, support walkability, reinforce neighborhood identity, and improve environmental resilience through sustainable, low-maintenance landscaping. Several potential locations were identified which involved partnerships with local neighborhood groups, artists, and community organizers. Currently, Pocket Parks are in design for the Greenbelt access at 33rd Street and 40th Street. Another possible park at 42nd Street remains under consideration. The Agency is actively supporting this project to continue its commitment to create and preserve open space.





Greenbelt Pocket Park Concepts

Greenbelt Asphalt Replacement with Concrete

The Agency has engaged in a rigorous effort to replace the asphalt surface of the entire length of the Greenbelt within the boundaries of the River Front East District for both safety and enjoyment of users. This highly used Greenbelt System is popular with commuters, pleasure cyclists, and a variety of pedestrians, resulting in the need for maintenance and repair on a regular basis. Since the beginning of the District, the Agency has invested nearly $303,500 in Greenbelt upgrades.









The last stretch of the Greenbelt within the District remaining to replace asphalt with concrete lies along the Whitewater Park access and the Waterfront District, and includes 2,100ft to be replaced. Once the current hydrological work is completed this project will go out to bid.





Landscaping and Streetscape

The Agency spent $3,889 on street improvements, maintenance and repairs, lighting, street signage, security, and landscaping in FY2025.

Private Development Participation

In 2024 the Agency entered into a Grant Participation Agreement with Casino Beach, LLC to reimburse costs up to $393,114 for curbs, sidewalks, and lighting on the public right-of-way of the project streets, a small plaza, as well as public art. The public right-of-way improvements included in the Agreement will be completed in 2027.

OPERATING EXPENSES

The Agency contracted for administrative services in FY2025, and continued utilizing outside legal, secretarial, and bookkeeping services. Total operating expenses including administrative services, secretarial, bookkeeping, audit, legal, consulting, liability insurance, and other office expenses, totaled $80,410.00, equaling 3% of total income in FY25. Operating expenses as a percentage of total income remained essentially the same as in FY24 and FY23.

ASSETS

The Agency's assets are comprised solely of cash accounts and property tax receivables. The major portions of property taxes are received twice per year (end of January and end of July), with smaller amounts of current and delinquent taxes received intermittently throughout the year.

LIABILITIES AND DEBT

The Agency's liabilities consist only of current accounts payable and deferred revenue.

SIGNIFICANT CHANGES IN AGENCY'S FINANCIAL POSITION

Agency FY2025 Tax Increment Revenues increased 26% over FY2024, and interest revenue increased 40% over FY24 due to maintaining deposits of savings funds in a government pool

account. These increases are expected given the age of the Plan (14 years), and due to the Agency's ongoing investments to support public infrastructure and livability improvements within the District, leading to increasing development and property values. The Agency operates on a "pay-as-you-go" basis, primarily financing projects that do not require long-term debt and can be paid from existing funds and near-term budgeted revenue.

In the appropriate circumstances, the Agency may again consider the model used in the Trailwinds Project by partnering with the developer(s) to fund eligible public infrastructure improvements, with reimbursement by the Agency over time as tax increment from the completed accompanying development is received. However, as the District ages, this financing option may become less viable.

The Agency largely depends upon other local governing authorities, such as the City and ACHD, to determine what projects can be funded and implemented within a specific timeframe. The Agency does not have the ability to initiate and construct, for instance, street improvement projects on its own. For this reason, the Agency works closely with ACHD and the City to develop, prioritize, and eventually fund public improvement projects that are of mutual benefit to residents and businesses within the District.

In FY2025 the Agency saw an on-going interest from private developers to partner in the funding of certain eligible public infrastructure. Private development projects must have completed the process to receive approval from City Planning before applying to the Agency for funding support and may be approved should the Agency budget have available funds, and a majority of Commissioners support the project.

2025 South of Chinden District (SOCHI)

In 2025, the Agency completed the process of creating a second Garden City Urban Renewal District. This District includes essentially all parcels on the south side Chinden Boulevard between Glenwood Street on the west and the city limits on the east.

This new South of Chinden (SOCHI) District presents an enormous opportunity to replace deteriorating and missing infrastructure in a largely underdeveloped, predominantly commercial area of the city, benefiting both current residents and businesses, and sparking new investment of mid- and high-density residences, and multi-use urban development. The Agency hopes to be able to also support open/green spaces.

Originally, Ada County planned to participate in the new district. However, as time passed the county determined that they were not able to negotiate a significantly detailed contract with the developers proposing the new baseball/multi-use stadium within the timeframe for the new urban renewal district. Ada County thus withdrew from the proposed district. Potentially, the Agency may be able to work with Ada County on a new baseball stadium in the future.

Dennis Huston
Chair