



AGENDA

Regular Meeting of the Idaho Transportation Board

February 19, 2026

Idaho Chinden Campus
11331 Chinden Blvd., Building 8
Boise, Idaho

Listen:

Dial 1-415-655-0003 US Toll

- a. access code: 2633 297 5868
- b. meeting password: 1234

Video: access Webex.com using same code and password as above

KEY:

ADM = Administration COM = Communications/Highway Safety DIR = Aero/Director/DMV
HWY = Highways INV = Innovation/Safety/Workforce Development

		Page #	Time*
Action Item	1. CALL MEETING TO ORDER		8:30
Info Item	2. SAFETY “CLUTCH MOMENT” SHARE: Aeronautics Safety/Education, Dunkin		
Action Item	3. BOARD MINUTES – January 21, 2026.....	3	
Info Item	4. BOARD MEETING DATES	16	
	The next board meeting is March 18, 2026, in Boise.		
	5. CONSENT CALENDAR		
	___ None submitted		
Info Items	6. INFORMATIONAL CALENDAR		
HWY	___ Contract awards and advertisements	17	
HWY	___ Professional Services Agreements & Term Agreement Work Tasks Report...	23	
HWY	___ Monthly report of federal formula program funding through January 5, 2026..	29	
	7. DIRECTOR’S MONTHLY REPORT: Director Stokes		8:35
	8. LEGISLATIVE UPDATE: Government Affairs Manager Cameron		8:55
	9. AGENDA ITEMS		

*All listed times are local and estimates only. The Board reserves the right to move agenda items and adjust the time schedule. The meeting is open to the public, except for executive session.
-Attendance is mandatory and lunch cannot be claimed on per diem.



February 19, 2026

Boise, Idaho

Page # Time*

Information Items

ADM ___ State Fiscal Year 2026 Financial Statements 31 9:00
Swajkoski

HWY ___ Annual Local Rural Highway Investment Program report..... 55 9:10
Amirmojahedi/LHTAC Kautz

10. BREAK 9:30

Action Items

HWY ___ Request to approve consultant agreements..... 56 9:45
Crider (Resolution on page 66)

HWY ___ Board Unallocated Fund request for traffic control upgrades, District 4 67 9:55
Barrus (Resolution on page 69)

HWY ___ I-15, Riverton Road Bridge70 10:00
Hubbard (Resolution on page 71)

HWY ___ Board Unallocated Fund request for I-15 digital message sign boards 72 10:10
Hubbard District 5 (Resolution on page 74)

HWY ___ SH-55 STAR Agreement 75 10:20
Brinkman/Trimboli District 3 (Resolution on page 99)

Action Item 11. EXECUTIVE SESSION (Canyon Creek Conference Room) 10:35
PERSONNEL ISSUES [SECTION 74-206(a), (b)]
LEGAL ISSUES [SECTION 74-206(c), (d), (f)]

Action Item

HWY ___ Administrative settlement over \$200,000..... 100 11:35
Pond (Resolution on page 101)

12. ADJOURNMENT (estimated time) 11:40

*All listed times are local and estimates only. The Board reserves the right to move agenda items and adjust the time schedule. The meeting is open to the public, except for the executive session.

-Attendance is mandatory and lunch cannot be claimed on per diem.

REGULAR MEETING
IDAHO TRANSPORTATION BOARD
January 21, 2026

The Idaho Transportation Board met at 8:30 AM on Wednesday, January 21, 2026, in Boise, Idaho. The following principals were present:

William Moad, Chairman
Paul Franz, Member – District 1
Gary Osborn, Vice Chair - District 2
Julie DeLorenzo, Member – District 3
John Bulger, Member – District 5
Bob Hoff, Member – District 6
Scott Stokes, Director
Dave Kuisti, Chief Deputy
Tim Thomas, Lead Deputy Attorney General
Lorraine Dennis, Business Executive to the Board

District 4 Member Mitch Watkins participated remotely.

Safety Share. Bridge Asset Management Engineer Alan Buehrig stated the importance of safety for under bridge inspections and shared steps taken to ensure proper employee safety.

Chairman Moad announced this is Member Hoff's last board meeting as he completes his term. Between 15 years on the Aeronautics Advisory Board and nearly seven years on the Transportation Board, Member Hoff served 22 years. Member Hoff expressed his appreciation and gratitude and the benefit the organization provides to the taxpayers of Idaho.

Elect Board Vice Chair. Member DeLorenzo made a motion to elect District 2 Board Member Gary Osborn as vice chair. Member Bulger seconded the motion and it passed unanimously.

Board 2026 Subcommittee Assignments. Chairman Moad stated the Board's 2026 subcommittee assignments are set. There were no questions or changes initiated from the board members.

Board Minutes. Member Hoff made a motion to approve the minutes of December 10, 2025, seconded by Vice Chair Osborn, and the motion passed unanimously.

Board Meeting Dates. The Board scheduled the remaining 2026 meeting dates for October 14, November 19, and December 16.

Consent Items. No items.

Informational Items.

1) Contract awards and advertisements. There were four ITD and one Local contract awarded that did not require Board approval for the month of December 2025.

The list of projects currently under advertisement was provided.

2) Professional services agreements and term agreements work tasks report. From November 17, 2025, through December 28, 2025, 29 new professional services agreements and work tasks were processed, totaling \$16,946,218. Nine supplemental agreements to existing professional services agreements were processed during this period for \$10,255,155.

3) Monthly report of federal formula program funding through January 5. Idaho received obligation authority through January 30, 2026, via a continuing resolution passed on November 12, 2025. Current OA is \$126.3 million. Idaho received apportionments of \$416.2 million. Allotted program funding through January 5th is \$183.1 million with \$159.2 million remaining.

4) Administrative settlements in right of way acquisitions. During the semi-annual period of July 1, 2025, through December 30, 2025, ITD's Right of Way Section processed 75 parcels. Of the 75 parcels, 46 parcels had an administrative settlement. The total value of all parcels processed is \$12.4 million. There were five parcels totaling \$1.1 million from previous administrative settlements.

5) Annual state-owned dwellings report. The department owns three stick framed houses, 35 manufactured homes, five bunkhouses, and one manufactured home and five bunkhouses at Johnson Creek air strip and one home at Cavanaugh Bay air strip that are used seasonally. In addition to the houses, 14 locations have employee-owned manufactured housing on ITD provided trailer pads. The department has locations where employees reside in a state-owned dwelling as a condition of their employment. The department also owns seven trailer pads and four houses at rest area locations around the state.

6) FY26 financial statements. Revenues to the State Highway Account (SHA) from all state sources as of November 30th are slightly below forecast with revenues in the Highway Distribution Account above forecast by 3.2% (Misc. revenues are ahead by 31.4%). State revenues to the State Aeronautics Fund were below forecast by 24.9%. As a result, the forecast was revised by \$875K. The fund is now slightly ahead. The Department's expenditures remain within planned budgets. Personnel costs savings of \$2.2M is due to vacancies and timing. Contract construction cash expenditures in the SHA are \$271.6M, and total construction expenditures from the five different funds sources total \$523.5M.

The balance of long-term investments is \$193.5M. These funds are committed to construction projects and encumbrances. The cash balance is \$121.7M. Expenditures in the Strategic Initiatives Program Fund is \$39.5M. Deposits into the Transportation Expansion and Congestion Mitigation Fund were \$60.4M. FY26 expenditures for the Federal CARES Act fund

for is \$400K. Expenditures for the TECM bond program during this period are \$190.5M and \$1K for GARVEE.

Adjustments to the State Highway System Subcommittee Report. Member DeLorenzo, Adjustments Subcommittee Chair, reported the subcommittee met on December 10, 2025, to consider three reclassification requests. The Community Planning Association of Southwest Idaho (COMPASS) has a large request that is tied to the census, City of McCall has a few routes, and the Grangeville Highway District for its truck route. The subcommittee recommended approval of all the reclassifications.

Director's Monthly Report. Director Stokes provided a recap of ITD's history, reported on District 1 Engineer (DE-1) Damon Allen's retirement, American Association of State Highway Transportation Officials (AASHTO) awards, and external outreach. Some highlights included ITD was formed in 1950 as the Department of Highways, renamed to ITD in 1974, and grew to a seven-member Board in 1995. After 25 years of service, DE-1 Allen retired. He served as DE since 2007. DE-6 Jason Minzghor, DE-3 Jason Brinkman, and Traffic Operations Engineer Kevin Sablan received AASHTO's Honors for 25-years of Meritorious Service. District 6 partnered with Wyoming Department of Transportation to remove about 16,000 yards of snow and material along the Teton Pass. WYDOT triggered the avalanche on December 22, 2025. The 125-mile detour was mostly in Idaho. CD Kuisti gave special thanks to the area foreman for their leadership and commitment to helping Idaho and WY and shared a letter of thanks from WYDOT. CD Kuisti also acknowledged the AASHTO awards recipients.

Director Stokes provided an update on legislative activity, the Ideal Workplace Action Plan, and recognized Member Bob Hoff. Some highlights included staff is actively engaged with policymakers as the legislative session began and keeping employees informed. ITD is making a special effort to keep its leaders informed by holding more All Leaders online updates. The most recent call focused on sharing key legislative messages such as the value of experienced employees and the Governor's budget recommendations that do not include funding for change in employee compensation this year. And with the anticipated increase in health insurance costs, ITD wants to be proactive in its messaging. They are committed to looking for ways to invest in employees through professional development and training opportunities. Director Stokes reviewed ITD's Ideal Workplace Action Plan highlighting new initiatives such as Wisdom Wednesday that is a series of skill-builder and spotlight sessions. He concluded his remarks by recognizing Member Hoff's accomplishments and service to ITD.

Legislative Update. Government Affairs Manager Colby Cameron highlighted ITD's legislative outreach that took place in December 2025 at each district emphasizing the coordination with the locals and addressing their needs. GAM Cameron provided a legislative update. Some highlights included, on a state level, corporate income tax revenue is coming in well and overall, the state's revenue received was \$150 million more than anticipated. ITD has four pieces of executive legislation, which are in the introductory committee stage, and two administrative rules. Representative Monks is interested in updating the State Tax Anticipation

Revenue (STAR) legislation to raise amounts from \$6 million to \$35 million up to \$10 million to \$100 million to address inflation costs. And there is interest from the House Transportation Committee in introducing a new bill on how checks are done at the ports of entry.

In response to Member DeLorenzo’s question on what the smallest STARs state project has been, Chief Administrative Officer Dave Tolman stated Linder Village/Chinden Blvd. that was under \$20 million (not counting impacts to the local system). ITD acquired the right-of-way and the Ada County Highway District participated.

Request to Approve Consultant Agreements. State Design Engineer Monica Crider presented the request for agreement authorization for design and construction, engineering and inspection (CE&I) services. The projects, as shown in the resolution, are US-20, Chester to Ashton Phase 1 by David Evans and Associates (DEA) and NV5; SH-55, Fleming Creek Bridge by HMM LLC; SH-16, Ustick Rd to US-20/26 by HMM LLC; SH-16, Franklin Rd. to Ustick Rd by HMM LLC; I-84, A Canal Bridges by HDR Engineering; and SH-44, I-84 to Star Rd. corridor study by DEA. SDE Crider reviewed the project’s background and justification and outlined the requested authorization.

Member DeLorenzo made a motion, seconded by Member Hoff, and passed unopposed to approve the following resolution:

RES. NO. ITB26-01 WHEREAS, Board Policy 4001 requires the Idaho Transportation Board (Board) to authorize professional services agreements greater than \$1,000,000 and each subsequent cost increase, work task agreements greater than \$500,000, cumulative work task agreements on a project greater than \$1,500,000, and consultant two-year work task agreements total greater than \$1,500,000; and

WHEREAS, the Idaho Transportation Board has been provided details about each project requesting authorization; and

WHEREAS, funding will be committed to this agreement before they are executed.

NOW THEREFORE BE IT RESOLVED, that the Board hereby grants the authority for professional service agreement(s) as noted in the following table:

KEY NUMBER/SERVICES	PROJECT NAME	DISTRICT	TOTAL PREVIOUS AGREEMENTS	PREVIOUS AUTHORIZATION	THIS AGREEMENT	TOTAL AUTHORIZATION
20053 ¹ / Design (DEA)	US-20, Chester to Ashton Ph 1, Fremont County	6	\$2,272,019	\$2,956,206	\$734,697	\$3,006,716
20053 ¹ /	US-20, Chester	6	\$4,846,472	\$4,846,472	\$66,000	\$4,912,472

Design (NV5)	to Ashton Ph 1, Fremont County					
20384 ² / CE&I	SH-55, Fleming Creek Bridge, Boise County	3	\$499,891	-	\$279,478	\$779,369
23408 ¹ / CE&I	SH-16, Ustick Rd to US-20/26, Ada/Canyon Counties	3	\$5,637,164	\$5,637,164	\$1,692,352	\$7,329,516
23409 ¹ / CE&I	SH-16, Franklin Rd. to Ustick Rd, Ada/Canyon Counties	3	\$3,853,047	\$4,400,000	\$899,201	\$4,752,248
23597 ¹ / Design	I-84, A Canal Bridges EBL & WBL, Minidoka County	4	\$1,596,160	\$1,596,160	\$2,356,381	\$3,952,541
23630 ¹ / Design	SH-44, I-84 to Star Rd Corridor Study, Ada/Canyon Counties	3	\$2,950,000	\$2,950,000	\$477,046	\$3,427,046

- 1 Professional Agreements > \$1M
- 2 Work Task Agreements > \$500K
- 3 Cumulative Work Task Agreement for project > \$1.5M
- 4 Consultant Two-year Work Task total > \$1.5M

Railroad Bridge and Facilities Acquisition. Right of Way Manager Justin Pond presented the request for the acquisition rights of the railroad bridge structure crossing over US-95 at milepost 283.03 between Craigmont and Lapwai. This issue was previously brought to the Board in February 2023. The railroad bridge created a height restriction resulting in a 26.7-mile detour. The vertical design criteria is 17'; however, the bridge structure has a posted minimum clearance of 14'-11". Acquiring the rights will allow ITD to remove the structure and eliminate the vertical height restriction. The acquisition will be paid through the Strategic Initiatives Program Fund and the additional funding to remove the bridge and facilities such as spans and concrete piers from statewide balancing. The negotiated cost is \$1,975,000.

In response to Member Bulger’s question regarding the owner still having the ability to add a structure in the future, RWM Pond confirmed that is correct.

Vice Chair Osborn commented on the significance of this project, use of the county roadway, and difficulty of transporting farm equipment.

Vice Chair Osborn made a motion, seconded by Member DeLorenzo, and passed unopposed to approve the following resolution:

RES. NO. WHEREAS, BG&CM Railroad, Inc. (“Owner”) owns a railroad line and
ITB26-02 improvements in Lewis County, Idaho, which crosses over US-95 at a certain
 location via a bridge (“Railroad Bridge”), located at Milepost 283.03. There are
 certain facilities included in the Railroad Bridge such as piers, steel girders,
 bracing, diaphragms, railroad ties, and other associated hardware (collectively,
 the “Facilities”). The Railroad Bridge and Facilities are not in use; and

WHEREAS, Railroad Bridge presents a vertical restriction that is an impediment
to the free movement of over height vehicles and truck freight, causing
inefficient detours of numerous vehicles each year; and

WHEREAS, the Idaho Transportation Department desires to acquire the rights to
remove the Railroad Bridge and Facilities, thereby eliminating the impediment to
free movement of highway traffic; and

WHEREAS, the Idaho Transportation Department and Owner have engaged in
good faith negotiations; and

WHEREAS, ITD had set aside funds for this item from the Strategic Initiatives
Program Fund (SIPF) into the FY26 Idaho Transportation Investment Program
(ITIP) and created a new Key Number and project for this agreement and
subsequent demolition; and

WHEREAS, both parties agree that \$1,975,000 is justified as the cost for the
rights to the Railroad Bridge and Facilities; and

NOW THEREFORE BE IT RESOLVED, that the Idaho Transportation
Board approves the acquisition of the rights to the demolition and removal of
the Railroad Bridge and Facilities for Project No. A025(130), Key Number 25130
in the amount of \$1,975,000 funded through statewide balancing.

BE IT FUTHER RESOLVED, that the Board authorizes staff to execute the
agreement with the owner of the Railroad Bridge and Facilities.

Financial Resources Update. Chief Administrative Officer Dave Tolman stated discussions
regarding revenues and the Idaho Transportation Investment Program are to start a dialogue
with the Board. Impacts from the legislative session and information to-date will evolve as ITD
advances into FY27.

Controller Robbie Swajkoski provided an update on the Governor's FY27 budget recommendations, status of ITD's revenue, and use of resources in the State Highway Account (SHA). Some highlights included due to the Governor's budget recommendations the following changes were made to ITD FY27 budget: removed 1% for change in employee compensation (\$1.3 million) and reduced benefit costs by \$2.5M, \$400,000 reduction in equipment changes, revert \$45M of FY26 Strategic Initiative Program Fund (SIPF) holdbacks – plus interest, and remove full amount of FY27 SIPF (\$275M -60% ITD/40% Locals). Revenues for FY26 SHA are above forecast – mainly due to the strong growth in the Highway Distribution Account (Misc. revenue is up by 29%). In comparison to Aeronautics' actual to revised forecast, revenues are up by 4%.

Controller Swajkoski reviewed details of the FY27 State Highway Fund revenue sources and uses. Projected FY27 revenue resources total about \$770 million (anticipate beginning cash balance of \$16M with slight changes). With expenses, capital facilities costs and reserve cash balance (\$17.9M), the total available for contract construction is \$333.4M. After deducting various program expenses such as \$200M for pavement and \$100M for bridges, the remaining balance is \$355,817. Staff will continue to monitor changes in the cash balance.

CAO Tolman reviewed the Transportation Expansion and Congestion Mitigation (TECM) program. Some highlights included TECM receipts from the sales tax (4.5%) is in Idaho Code. ITD is 5th on the list of sales tax transfer recipients. Any receipts above the \$100M (based on HB25) go to the Locals. Since March 2025, bonds sold consume \$81M per year with proceeds of just over \$1.3 billion at an average 3.9% interest for a 25-year bond period. The next possible bond sale is with a closing in July 2026 – next fiscal year. In the past, the Board has authorized about 80% of the project cost. The remainder was paid with other funds with the majority of it coming from the SIPF. With the SIPF not being recommended in FY27, staff is looking at the bond program and timing of when to reenter the market. Options are to continue and be ready to go – issue in the summer, reduce the size of the amount to bond and wait until spring of next year, or hold the receipts and use it as pay-as-you-go.

In response to Member DeLorenzo's question about if there is anything in TECM Idaho Code requiring ITD to bond, CAO Tolman confirmed there are none. TECM funds can be used as debt service or pay-as-you-go.

In response to Vice Chair Osborn's inquiry about June/July timing to bond, CAO Tolman stated it depends on the type of work included in the project and what activities help with the drawdown requirements. The market is a little more favorable to municipal bonds at this time. With an unknown construction season, ITD would most likely not want to go higher than a 90/10 split (bond to pay-as-you-go).

Idaho Transportation Investment Program (ITP) Lookahead. Highways Division Administrator Amy Schroeder presented the annual ITIP update. Staff usually holds a workshop in February, but considering revenue challenges, they are looking at options and seeking the

Board's input. ITD is being very proactive, and with contingency planning, to invest with purpose and be good stewards of state and federal dollars.

DA Schroeder reviewed ITD's operations strategy, FY26 revenue sources, programs funded with SIPF, and ITIP investment levels. Some highlights included ITD's strategy is to operate and maintain the state highway system before expansion (Operate-Preserve-Restore-Expand). With current revenue restrictions, ITD will focus on operate and preserve. Revenue sources in FY26 are from four main categories Federal (\$360M), State (\$362M), TECM (\$100M) and SIPF (\$165M). In comparison from FY25 to projected FY27, federal and state revenues are stable; TECM revenue increases \$20M each year with \$80M committed to debt service; and SIPF drops from \$182M in FY25 to \$120M (includes \$45M holdback) in FY26 to zero in FY27 (per Governor's budget recommendation). The FY26 SIPF \$45M holdback comes from: \$4M studies, \$6M in Supporting Infrastructure Assets, \$10M right of way, and \$25M TECM bond match. With the holdback, ITD can continue to advertise and move forward without delaying any contract construction projects in FY26. Some examples of Strategic Initiative funded programs are Safety/Capacity Program (including TECM-bonded projects), federal discretionary grant match and corridor studies. With the Federal funding ITD receives (\$360M), there are six required programs such as Safety, Freight, and Rail-Highway Crossing and five system support programs that are commitments only.

DA Schroeder reviewed the 13 proposed TECM funded projects in the unfunded Early Development Program of the ITIP for FY26 through FY28. Depending on how TECM or pay-as-you-go funding is used (bonding fully or in smaller bonds), all the projects would shift to out years in the ITIP. ITD is not confident in recommending a bond sale at this time – regardless of ratio, due to the uncertainty and questions that need to be worked through to get ready for the program update. Staff's recommendation and approach to the ITIP update includes releasing district targets in phases, maintaining same funding levels for priority programs (\$200M pavements/\$100M bridges) and coming back to the Board in the spring regarding decisions for the remainder of ITIP investment levels and bonding options.

Chairman Moad commented he supports the \$200M and \$100M priority funding levels but was nervous about not buying future right-of-way. Vice Chair Osborn agreed with the Chairman's comments. Member DeLorenzo stated ITD has been in this maintenance mode before and hopes to not lose ground that's been accomplished. She supports the funding levels and added the price of land and materials is not going down. Member Franz commented he has seen a lot of rural and urban roadways that are behind in maintenance.

In response to Member Watkins' question on ability to continue corridor studies and concerns with legislators in delaying, DA Schroeder stated ITD needs to be strategic in what is invested in planning studies; however, they do need projects in the funnel for when funds are available. They will look at ways to proceed in stages to meet milestones and prioritize them to keep those going. Member Watkins commented on the current investments and the potential of wasting it if we do not move towards completion.

Functional Classification Changes – Community Planning Association of Southwest Idaho (COMPASS). Sr. Transportation Planner Brianna Fernandez presented the reclassifications requested by COMPASS. TP Fernandez reviewed the functional classification definitions and criteria for arterials, collectors and local roads. Since 2010, the COMPASS planning area in Ada and Canyon Counties has grown in population from 581,290 to about 850,000. This update is in response to the last census and Urban Area Boundaries adjustments. The request includes 50 reclassifications to local roads and one removal (short section of McDermott Rd. due to construction of SH-16 from SH-44 to I-84); 251 reclassifications and three additions (from recently built collector to access SH-44); and 30 administrative corrections that were submitted to ITD in May 2025. Most of the corrections are to fill in gaps where the road did not get connected.

Member DeLorenzo made a motion, seconded by Member Hoff, and passed unopposed to approve the following resolution:

RES. NO. *WHEREAS*, the Idaho Transportation Board supports the ITD mission of safety, ITB26-03 mobility, and economic opportunity; and

WHEREAS, Department staff has reviewed the Functional Classification application from the Community Planning Association of Southwest Idaho of 51 removals/reclassifications to local roads, 254 other reclassifications, and 30 administrative corrections represented in the meeting packet; and

WHEREAS, there is stakeholder and public support for these changes in road functional classification; and

WHEREAS, ITD District 3 has studied the regional traffic impacts and feasibility of updating the functional classification changes and concurs with the changes; and

WHEREAS, the Idaho Transportation Board’s Subcommittee on Adjustments to the State Highway System has reviewed and recommends approval of these adjustments to the Idaho Transportation Board.

NOW THEREFORE BE IT RESOLVED, that the Idaho Transportation Board approves the changes to functional classification as applied for by the Community Planning Association of Southwest Idaho’s planning area as presented.

Functional Classification Changes – Grangeville Highway District. Sr. Transportation Planner Fernandez provided an overview of the City of Grangeville’s request to reclassify Grangeville Truck Route MP101.165 to MP102.147 from a minor collector to a major collector. The Grangeville Highway District supports this request. The reclassification will complete an existing truck route to the SH-13 area that is already a major collector.

Vice Chair Osborn made a motion, seconded by Member Franz, and passed unopposed to approve the following resolution:

RES. NO. WHEREAS, the Idaho Transportation Board supports the ITD mission of safety,
ITB26-04 mobility, and economic opportunity; and

WHEREAS, Department staff has reviewed the Functional Classification application from Grangeville Highway District, to have the Grangeville Truck Route be updated from a minor collector to a major collector on the Federal Functional Classification System; and

WHEREAS, there is stakeholder and public support for these changes in road functional classification; and

WHEREAS, ITD District 2 has studied the regional traffic impacts and feasibility of updating the functional classification of the Grangeville Truck Route and concurs with the changes; and

WHEREAS, the Idaho Transportation Board's Subcommittee on Adjustments to the State Highway System has reviewed and recommends approval of these adjustments to the Idaho Transportation Board.

NOW THEREFORE BE IT RESOLVED, that the Idaho Transportation Board approves the changes to functional classification from minor collector to major collector of the Grangeville Truck Route in Grangeville, ID.

Functional Classification Changes – City of McCall. Sr. Transportation Planner Fernandez reviewed the eight functional classification changes requested by the City of McCall that were approved by the City on December 29, 2023. The request represents 4.5 miles. East Deinhard Ln./Boydston St. is proposed to upgrade from a major collector to a minor arterial. Forest Street and Mill Road are being downgraded from minor collectors to local roads. Five additional local roads are being reclassified from local roads to minor collectors.

Member DeLorenzo made a motion, seconded by Vice Chair Osborn, and passed unopposed to approve the following resolution:

RES. NO. WHEREAS, the Idaho Transportation Board supports the ITD mission of safety,
ITB26-05 mobility, and economic opportunity; and

WHEREAS, Department staff has reviewed the Functional Classification application from the City of McCall for the proposed eight road changes; and

WHEREAS, there is stakeholder and public support for these changes in road functional classification; and

WHEREAS, ITD District 3 has studied the regional traffic impacts and feasibility of updating the functional classification changes and concurs with the changes; and

WHEREAS, the Idaho Transportation Board's Subcommittee on Adjustments to the State Highway System has reviewed and recommends approval of these adjustments to the Idaho Transportation Board.

NOW THEREFORE BE IT RESOLVED, that the Idaho Transportation Board approves the functional classification changes as applied for by the City of McCall.

Aeronautics Advisory Board (AAB) and Division of Aeronautics Annual Update.

Aeronautics Advisory Board Member James Hoff reported on the AAB membership and composition, Leading Idaho investments, and ITD's airpool. Some highlights included the AAB has two at-large position vacancies. The AAB includes representation in commercial, general and backcountry aviation. Some major projects completed with Leading Idaho funds were Driggs runway realignment, improving American Falls line of sight, and a maintenance shed at Big Creek. ITD's airpool services emergency response, state business and search and rescue operations. The department recently acquired a new King Air (KA). The former KA is currently not airworthy. However, while in service, it flew about 29,000 miles roughly the number of miles to travel around the world. AAB Member Hoff stated he served on the Aeronautics Task Force who was charged with determining ITD's aircraft needs and conducting research. AAB Member Hoff concluded by presenting Board Member Hoff (his father) with a signed photo of ITD's fleet in recognition of his service and contribution as a former AAB member.

Aeronautics Administrator Tom Mahoney provided an update on the Division of Aeronautics (AERO) activities. He reported on aircraft registration, the Idaho Airstrip Network, staffing, safety and education, airport development, and flight operations. Some highlights included aircraft registration renewals are now available online. The effort began one year ago to convert from a paper process to automated. As of last year, the Idaho Airstrip Network (IAN) was reactivated after nearly a 10-year pause. The IAN is a private/public partnership that includes the U.S. Forest Service who support maintenance and preservation of aviation facilities. Some recent projects include Landmark, Deadwood and Owyhee airstrips. Based on the 2024 review year, there were 35 aviation accidents with five fatalities. The accident rate increased to 28.4 per 100,000 flight hours. In an effort to educate pilots of slow and high speed planes, a traffic safety leaflet was created for McCall Airport. Work continues on airport development for the primary airports including Rexburg and Burley. Pocatello, Twin Falls and Lewiston are experiencing lower air traffic. Boise identified over \$700 million in needs as its FAA status changed from small to medium, which also results in less FAA funding. AA Mahoney shared a video showcasing the recent Stanley paving extension project with new paving and tie

downs. In 2025, there were 93 search and rescue notifications received (73 false alarms). An Automatic Dependent Surveillance-Broadcast GPS tracking system was just installed at Boundary County Airport – through Eckhardt, Canada. As of October 29, 2025, the former King Air was grounded. In light of acquiring a new KA, repairs are not planned. AA Mahoney concluded by thanking AERO’s Director of Maintenance Tim Henderson for his nearly 30 years of service as he retired.

In response to Member Hoff’s question regarding the reclassification of McCall’s Deinhard Lane to a minor arterial and the nearby McCall Airport’s ability to expand, AA Mahoney acknowledged the challenge ahead for the airport.

SFY26 Idaho Airport Aid Program (IAAP) Funding. Planning and Development Manager Steffen Verdin presented the IAAP funding request. Funding for the IAAP is mainly from aviation and jet fuel taxes. SFY26 dedicated funding is \$1.25 million. The program provides funding for 20 general aviation, three community, and seven primary service airports. Projects are submitted on a grant application process and based on readiness, priority and an allocation method. The AAB reviewed and supported the recommended SFY26 projects. Final grant amounts may change due to actual bids and minor scope changes prior to construction.

Member Hoff commented on the importance of enforcing the non-aeronautical hangar use provision for grantee recipients.

Member Hoff made a motion, seconded by Member DeLorenzo, and passed unopposed to approve the following resolution:

RES. NO. WHEREAS, at the Idaho Transportation Board has the authority to design,
ITB26-06 construct, reconstruct, alter, extend, repair and maintain state aeronautical
 facilities; and

WHEREAS, the Idaho Transportation Board has the authority to expend funds for the construction, maintenance and improvement of public owned aeronautical facilities; and

WHEREAS, the Idaho State Legislature approved \$1,250,000 for airport improvements; and

WHEREAS, compliance with the federal regulation will be confirmed by the airport sponsor, reported to the Idaho Transportation Department prior to distribution of funds, and periodically verified by the Idaho Transportation Department; and

WHEREAS, the Idaho Aeronautics Advisory Board recommended approval of the proposed funding plan at their meeting on October 23, 2025.

NOW THEREFORE BE IT RESOLVED, that Board approves the SFY 2026 Idaho Airport Aid Program in the amount of \$1,250,000.

BE IT FURTHER RESOLVED, the Board authorizes the Division of Aeronautics to issue grant offers for SFY2026 provided that the airport development grants shall not be allocated to airports in violation of the Policy on the Non-Aeronautical Use of Airport Hangars, 81 F.R. 38906.

Executive Session on Legal and Personnel Issues. Member DeLorenzo made a motion to meet in executive session at 12:17 PM to discuss issues as authorized in Idaho Code Section 74-206 (b) and in Idaho Code Section 74-206 (f). Vice Chair Osborn seconded the motion and it passed unanimously by roll call vote.

The executive session discussion was on legal matters related to highways and department operations and personnel issues.

The Board ended executive session at 1:39 PM.

WHEREUPON, the Idaho Transportation Board adjourned its regular monthly meeting at 1:39 PM.

Read and Approved
_____, 2026
_____, Idaho

WILLIAM MOAD, CHAIRMAN
Idaho Transportation Board

**2026
BOARD MEETING DATES**

DATE	CITY	LOCATION	DISTRICT
January 21	Boise	11331 W. Chinden Blvd.	HQ
February 19	Boise	11331 W. Chinden Blvd.	HQ
March 18	Boise	11331 W. Chinden Blvd.	HQ
April 15 & 16	Shoshone	216 South Date St.	D4
May 13 & 14	Pocatello	5255 S 5 th Ave.	D5
June 16 & 17	Boise	8150 W. Chinden Blvd.	D3
July 15 & 16	Coeur d'Alene	600 W. Prairie Ave.	D1
August 19 & 20	Rigby	206 N. Yellowstone Hwy.	D6
September 16 & 17	Lewiston	2600 Frontage Road	D2
October 14	Boise	11331 W. Chinden Blvd.	HQ
November 19	Boise	11331 W. Chinden Blvd.	HQ
December 16	Boise	11331 W. Chinden Blvd.	HQ



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date February 19, 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: _____

Presenter's Name David B. Kuisti P.E.	Presenter's Title Chief Deputy Director
Preparer's Name Monica Crider P.E.	Preparer's Title State Design Engineer

Subject

Contract Awards and Advertisements		
Key Number	District	Route Number

Background Information

INFORMATION

The following table summarizes the contracts bid since the start of the fiscal year by jurisdiction, along with those requiring Board approval to award and Board approval to reject.

The attached chart only shows the ITD State Infrastructure Projects listed by Summary of Cost and Summary of Contract Count.

NOTE:

The table below shows year to date summaries for both ITD and Local contracts bid. These ITD Contracts and the ITD project numbers do not match as there are times that multiple projects are companioned and bid and awarded as one contract.

Year to Date Bid Summary 10/01/25 to 01/31/26					
Contracts Bid		Contracts Requiring Board Approval to Award		Contracts Requiring Board Approval to Reject	
ITD	Local	ITD	Local	ITD	Local
26	12	0	0	0	0

RECENT ACTIONS

In accordance with Board Policy 4001, staff has initiated or completed action to award the contracts listed on the attached report.

The following table summarizes the contracts awarded (requiring no Board action) since the last Board Agenda Report.

Contract Requiring no action from the Board 01/01/26 to 01/31/26	
ITD	Local
8	3

FUTURE ACTIONS

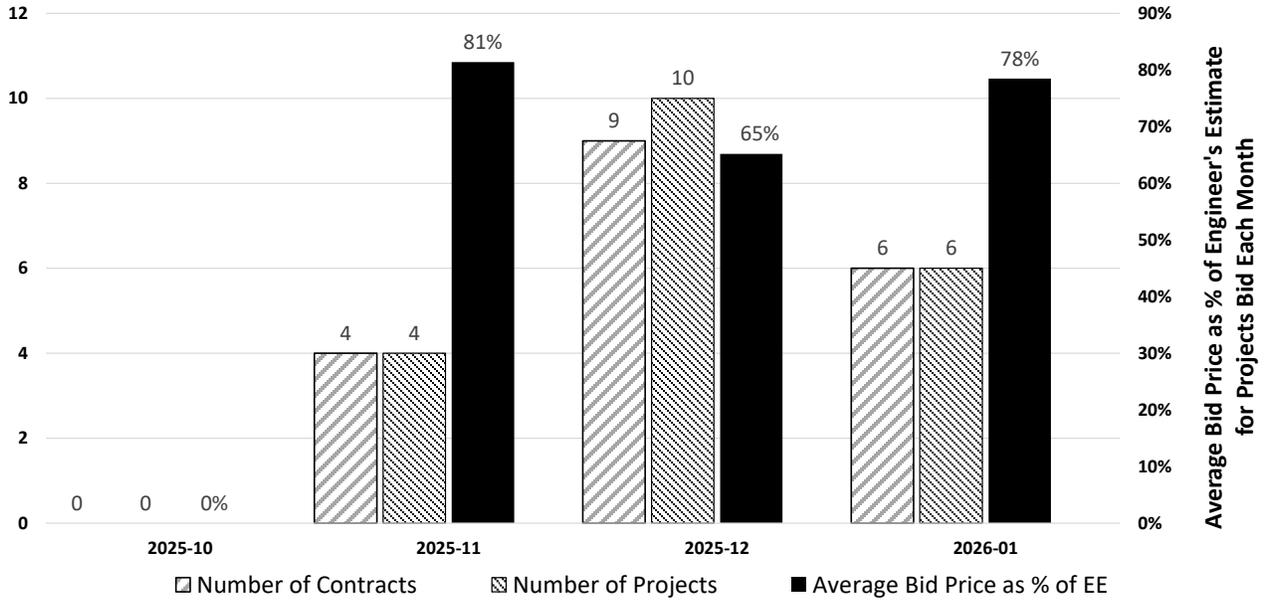
The Current Advertisement Report is attached

Recommendations (*Action items require a resolution*)

For Information Only.

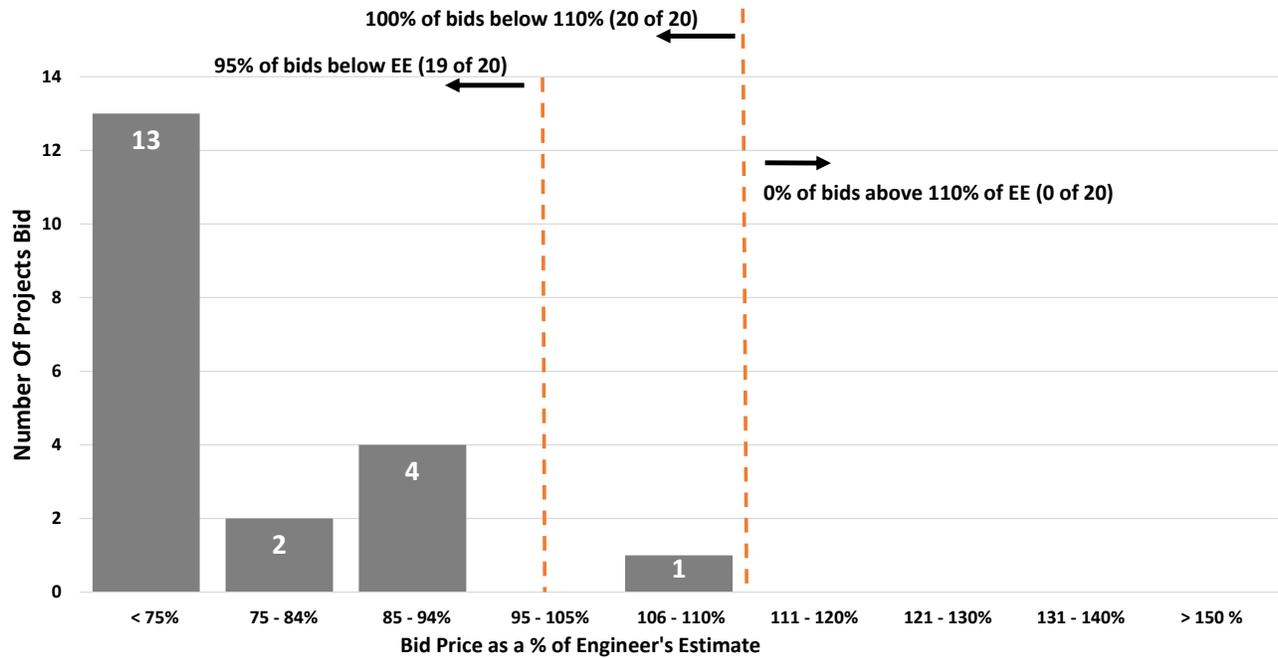
FFY26 State Infrastructure Project Bid Results: YTD Summary By Cost 20 Projects YTD through January 31, 2026

YTD Total for all 20 projects:
Ratio of Bid Costs / Engineer's Estimates = \$81.1M / \$112.3M = 72%



Notes: 1) Local and SIA Projects are not included 2) Contracts may have multiple Projects

FFY26 State Infrastructure Project Bid Results: YTD Summary By Project Count 20 Projects YTD through January 31, 2026



Note: Local and SIA Projects are not included

Monthly Status Report to the Board

PROJECTS BID BY STAFF SINCE LAST BOARD MEETING

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
3	22232	US-95	1/13/2026	3	\$18,127,557.27	\$13,942,373.00	(\$4,185,184.27) 77%
US-95, Fruitland to Payette NCL					Federal		
Contractor: Knife River Corporation-Mountain West							

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
LHTAC(4)	22434	HWY-81	1/13/2026	5	\$2,225,151.10	\$1,898,999.00	(\$326,152.10) 85%
Old Highway 81, River Raft Highway District					Federal		
Contractor: Western Construction Inc							

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
4	22201	SH-27	1/13/2026	2	\$3,590,930.31	\$3,982,227.36	\$391,297.05 110%
SH-27, Main Street to Overland Bridge					Federal		
Contractor: Kloepfer Inc							

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
3	23166	I-84	1/13/2026	1	\$5,199,243.18	\$3,611,000.00	(\$1,588,243.18) 69%
I-84, Oregon State Line to Black Canyon IC					Federal		
Contractor: Knife River Corporation-Mountain West							

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
LHTAC(5)	22883/23298	OFF SYS	1/13/2026	3	\$1,108,320.50	\$794,210.00	(\$314,110.50) 72%
Pedestrian Crossing & Flandro Drive Safety Imp.					Federal		
Contractor: JM Concrete Inc							

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
ACHD	20674	OFF SYS	1/27/2026	6	\$6,546,389.00	\$4,448,961.79	(\$2,097,427.21) 68%
FY24 Roadway and ADA Improvements, Boise					Federal		
Contractor: Capital Paving Company Inc							

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
3	23544	I-84	1/27/2026	3	\$6,115,613.06		
I-84, FY26 D3 IC Ramps					Federal		
Contractor: All Bids were rejected							

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
3	23162	US-95	1/27/2026	5	\$1,492,033.84	\$917,913.80	(\$574,120.04) 62%
US-95, Wilder to Parma NCL					Federal		
Contractor: Boswell Asphalt Paving Solutions Inc							

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
1	24175 SIA	US-95	1/27/2026	0	\$29,771.80		0%
US-95, Sandpoint Byway Guardrail Adjustment							
Contractor: NO BIDS RECEIVED					State		

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
3	24967 SIA	US-20/US-26	1/27/2026	3	\$413,800.00	\$372,580.00	(\$41,220.00) 90%
FY26 D3 Contrast Pavement Markings							
Contractor: Specialized Pavement Marking LLC					State		

District	Key No.	Route	Opening Date	No. of Bids Received	Eng. Est.	Low Bid	Net +/- % of EE
3	23805 SIA	I-84	1/27/2026	3	\$507,550.00	\$418,859.00	(\$88,691.00) 83%
FY26 D3 Striping							
Contractor: Curtis Clean Sweep Inc					State		

Monthly Contract Advertisement As of 01-31-2026

District	Key No.	Route	Bid Opening Date
4	22220	Various	2/3/2026
D4 #6 Seal Coats			
\$2,500,000 to \$5,000,000			

District	Key No.	Route	Bid Opening Date
4	22218 SIA	I-84	2/3/2026
I-84, FY26 D4 Interstate Striping			
\$500,000 to \$1,000,000			

District	Key No.	Route	Bid Opening Date
2	24509	US-95	2/10/2026
US-95 Lewiston to Thorn Creek Road			
\$15,000,000 to \$25,000,000			

District	Key No.	Route	Bid Opening Date
LHTAC(2)	13443	OFF SYS	2/10/2026
Snake River Ave; Southway Bridge to 11th Ave.			
\$2,500,000 to \$5,000,000			

District	Key No.	Route	Bid Opening Date
LHTAC(3)	24229	OFF SYS	2/10/2026
Middleton Road; SH-55 to Flamingo Ave.			
\$2,500,000 to \$5,000,000			

District	Key No.	Route	Bid Opening Date
1	24993 SIA	Various	2/10/2026
FY25 Districtwide Bridge Repairs			
\$500,000 to \$1,000,000			

District	Key No.	Route	Bid Opening Date
5	23931	US-30	2/24/2026
US-30, Soda Springs WCL to ECL			
\$10,000,000 to \$15,000,000			

District	Key No.	Route	Bid Opening Date
4	21951	US-93	2/24/2026
US-93, 3250 N to 3800 N			
\$5,000,000 to \$10,000,000			

District	Key No.	Route	Bid Opening Date
3	23565 SIA	SH-55	2/24/2026
SH-55, D3 Tree Removal			
\$500,000 to \$1,000,000			



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date February 19, 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: _____

Presenter's Name Monica Crider, PE	Presenter's Title State Design Engineer
Preparer's Name Christina Straub	Preparer's Title Contracts Officer

Subject

REPORT ON PROFESSIONAL SERVICES AGREEMENTS AND TERM AGREEMENT WORK TASKS		
Key Number	District	Route Number

Background Information

For all Agreements:

Consultant Services processed 24 new professional services agreements and work tasks totaling **\$9,973,283** and 7 supplemental agreements to existing professional services agreements totaling **\$1,941,378** from December 29, 2025, through January 25, 2026.

New Professional Services Agreements and Work Tasks

Reason Consultant Needed	District									Total
	1	2	3	4	5	6	HQ	MGMT	AERO	
Resources not Available										
Construction Engineering, Inspection, Sampling & Testing			2		1					3
Roadway Design			2							2
Bridge Inspection							9			9
Materials/Geotechnical		1	1							2
Public Involvement			1							1
Survey	1									1
Local Public Agency Projects	1		4	1						6
Total	2	1	10	1	1		9			24



Board Agenda Item

ITD 2210 (Rev. 12-23)

For ITD District Projects:

18 new professional services agreements and work tasks were processed during this period totaling **\$8,219,738**. 6 supplemental agreements totaling **\$1,729,621** were processed.

District 1

<i>Project</i>	<i>Reason Consultant Needed</i>	<i>Description</i>	<i>Selection Method</i>	<i>Consultant</i>	<i>Amount</i>
SH 53, N LATAH ST TO MP 9.3, RATHDRUM	Resources not Available Surveying	Surveying Services	RFI from Term Agreement	Glahe & Associates, Inc.	Prev: \$266,413 This: \$57,295 Agreement Total to Date: \$323,708

District 2

<i>Project</i>	<i>Reason Consultant Needed</i>	<i>Description</i>	<i>Selection Method</i>	<i>Consultant</i>	<i>Amount</i>
US 95, HAT CR BRIDGE, IDAHO COUNTY	Resources not Available Construction Engineering, Inspection, Sampling & Testing	CE&I Services	Direct from Term Agreement	Strata, Inc.	Prev: \$24,184 This: \$13,433 Agreement Total to Date: \$37,617

District 3

<i>Project</i>	<i>Reason Consultant Needed</i>	<i>Description</i>	<i>Selection Method</i>	<i>Consultant</i>	<i>Amount</i>
SH 19, CENTENNIAL WAY INTERSECTION IMPROVEMENTS, CALDWELL	Resources not Available Roadway Design	Roadway Design Services	Individual Project Solicitation	DKS Associates	\$455,026
LOCAL, CHINDEN DRAINAGE AND DESIGN PLAN, GARDEN CITY	Resources not Available Roadway Design	Roadway Design	RFI from Term Agreement	HDR Engineering, Inc.	Prev: \$457,108 This: \$9,985 Agreement Total to Date: \$467,093



Board Agenda Item

ITD 2210 (Rev. 12-23)

SH 51, MP 84.6 TO JCT OF SH 67, ELMORE CO	Resources not Available Materials / Geotechnical	Materials / Geotechnical	RFI from Term Agreement	GeoEngineers, Inc.	Prev: \$195,408 This: \$31,821 Agreement Total to Date: \$227,229
I 184, FY26 D3 IC RAMPS, ADA/CANYON COUNTIES	Resources not Available Public Involvement	Public Involvement Services	Direct from Term Agreement	Rosemary Brennan Curtin, Inc. (RBCI)	\$35,773
SH 16, USTICK RD TO US 20/26, ADA & CANYON COS	Resources not Available Construction Engineering, Inspection, Sampling & Testing	CE&I Services	Individual Project Solicitation	HMH, LLC	Prev: \$5,514,541 This: \$1,692,353 Agreement Total to Date: \$7,206,894 Board Approved: \$7,329,516 On: 1/21/2026
SH 16, FRANKLIN RD TO USTICK RD, ADA & CANYON COS	Resources not Available Construction Engineering, Inspection, Sampling & Testing	CE&I Services	Individual Project Solicitation	HMH, LLC	Prev: \$3,853,047 This: \$899,201 Agreement Total to Date: \$4,752,248 Board Approved: \$4,752,248 On: 1/21/2026

District 5

<i>Project</i>	<i>Reason Consultant Needed</i>	<i>Description</i>	<i>Selection Method</i>	<i>Consultant</i>	<i>Amount</i>
I 15, McCAMMON IC TO OLD US 91, BANNOCK CO	Resources not Available Construction Engineering, Inspection, Sampling & Testing	CE&I Services	Individual Project Solicitation	Atlas Technical Consultants LLC	\$505,577

Headquarters

<i>Project</i>	<i>Reason Consultant Needed</i>	<i>Description</i>	<i>Selection Method</i>	<i>Consultant</i>	<i>Amount</i>
LOCAL, FY26 LOCAL/OFF-SYSTEM BRIDGE INSPECTION	Resources not Available Bridge Inspection	Bridge Inspection Services	Individual Project Solicitation	Hughes Engineering, P.C.	\$479,320



Board Agenda Item

ITD 2210 (Rev. 12-23)

LOCAL, FY26 LOCAL/OFF- SYSTEM BRIDGE INSPECTION	Resources not Available Bridge Inspection	Bridge Inspection Services	Individual Project Solicitation	Extreme Access, Inc.	\$721,217
LOCAL, FY26 LOCAL/OFF- SYSTEM BRIDGE INSPECTION	Resources not Available Bridge Inspection	Bridge Inspection Services	Individual Project Solicitation	Burgess & Niple, Inc.	\$528,986
STATE, FY26 SHS BRIDGE INSPECTION	Resources not Available Bridge Inspection	Bridge Inspection Services	Individual Project Solicitation	David Evans and Associates, Inc. (DEA)	\$550,513
LOCAL, FY26 LOCAL/OFF- SYSTEM BRIDGE INSPECTION	Resources not Available Bridge Inspection	Bridge Inspection Services	Direct from Term Agreement	HMH, LLC	\$100,000
STATE, FY26 SHS BRIDGE INSPECTION	Resources not Available Bridge Inspection	Bridge Inspection Services	Individual Project Solicitation	CONSOR North America, Inc.	Prev: \$311,969 This: \$253,171 Agreement Total to Date: \$565,140
LOCAL, FY26 LOCAL/OFF- SYSTEM BRIDGE INSPECTION	Resources not Available Bridge Inspection	Bridge Inspection Services	Individual Project Solicitation	CONSOR North America, Inc.	\$479,467
LOCAL, FY26 LOCAL/OFF- SYSTEM BRIDGE INSPECTION	Resources not Available Bridge Inspection	Bridge Inspection Services	Individual Project Solicitation	David Evans and Associates, Inc. (DEA)	\$812,600
STATE, FY26 STATEWIDE BRIDGE SCOUR EVALUATIONS	Resources not Available Bridge Inspection	Bridge Inspection Services	Individual Project Solicitation	Ayres Associates, Inc.	\$594,000

Supplemental Agreements to Existing ITD Professional Service Agreements

<i>District</i>	<i>Project</i>	<i>Consultant</i>	<i>Original Agreement Date/Description</i>	<i>Supplemental Agreement Description</i>	<i>Total Agreement Amount</i>
3	I 84, WESTBOUND EXIT 90 TO EXIT 95, MOUNTAIN HOME	Horrocks, LLC	3/6/2025, Engineering Design Services	Value Engineering Study Services	Prev: \$1,676,945 This: \$263,440 Agreement Total to Date: \$1,940,385 Board Approved: \$1,940,945 On: 12/10/2025



Board Agenda Item

ITD 2210 (Rev. 12-23)

4	SH 75, ELKHORN RD TO RIVER ST, KETCHUM	Parametrix, Inc.	2/25/2025, EOR Services	Additional Public Involvement and Noise Study Services	\$251,539
5	US 91, PARK LAWN TO SIPHON RD, CHUBBUCK	Kimley-Horn and Associates, Inc.	11/4/2022, Provide Project Development Services	Improve the safety and mobility of US-91 between Park Lawn Dr and New Day Pkwy in Chubbuck, Idaho.	Prev: \$885,867 This: \$158,179 Agreement Total to Date: \$1,044,046 Board Approved: \$1,044,046 On: 12/10/2025
6	US 20, FALL RIVER BR, FREMONT CO; US 20, CHESTER TO ASHTON, FREMONT CO	David Evans and Associates, Inc. (DEA)	2/27/2023, Bridge Design, Phase II: Completion of Design	Additional Bridge Design Services	Prev: \$2,272,019 This: \$734,697 Agreement Total to Date: \$3,006,716 Board Approved: \$3,006,716 On: 1/21/2026
6	US 20, CHESTER TO ASHTON, FREMONT CO	NV5, Inc.	8/12/2021, Phase D - Survey, Right-of-Way Plans, Hydraulic Analysis.	Additional Hydraulic Analysis	Prev: \$4,632,180 This: \$65,966 Agreement Total to Date: \$4,698,146 Board Approved: \$4,912,472 On: 1/21/2026
HQ	STATE, FY25 BRIDGE PLANNING & SCOPING	David Evans and Associates, Inc. (DEA)	5/9/2025, Hydraulics and Bridge/Tunnel Inspection Services.	Additional Hydraulics and Bridge Inspection	Prev: \$426,000 This: \$255,800 Agreement Total to Date: \$681,800

For Local Public Agency Projects:

6 new professional services agreements totaling **\$1,753,545** were processed during this period.

1 supplemental agreements totaling **\$211,757** were processed.

<i>Project</i>	<i>Sponsor</i>	<i>Description</i>	<i>Selection Method</i>	<i>Consultant</i>	<i>Amount</i>
LOCAL, RAIL WITH TRAIL PATHWAY, MERIDIAN	CITY OF MERIDIAN	CE&I Services	RFI from Term Agreement	Keller Associates, Inc.	Prev: \$182,995 This: \$138,446 Agreement Total to Date: \$321,441



Board Agenda Item

ITD 2210 (Rev. 12-23)

NHS-7045, PRAIRIE TRAIL UNDERPASS, POST FALLS HD	POST FALLS HIGHWAY DISTRICT	CE&I Services	Individual Project Solicitation	Keller Associates, Inc.	\$236,457
SMA-7243, PED CROSSING SAFETY ACCESS, ACHD	ADA COUNTY HIGHWAY DISTRICT	Install Pedestrian Crossings Services	Individual Project Solicitation	Precision Engineering, LLC	\$385,392
STC-2706, BURLEY AVE; US 30 TO FRUITLAND AVE, BUHL	CITY OF BUHL	CE&I Services	Individual Project Solicitation	HMH, LLC	\$650,431
STC-3856, OLD HWY 30; SAND HOLLOW RD TO SH 44, CANYON HD	HIGHWAY DISTRICT No. 4	Roadway Design Services	RFI from Term Agreement	Ardurra Group, Inc.	Prev: \$273,500 This: \$225,799 Agreement Total to Date: \$499,299
LOCAL, LOCAL, WEISER TRANSPORTATION PLAN	CITY OF WEISER	Feasibility/Planning Services	Direct from Term Agreement	Keller Associates, Inc.	\$117,020

Supplemental Agreements to Existing Local Professional Services Agreements

<i>District</i>	<i>Project</i>	<i>Consultant</i>	<i>Original Agreement Date/Description</i>	<i>Supplemental Agreement Description</i>	<i>Total Agreement Amount</i>
3	STC-7787, OLD HWY 30; W PLYMOUTH ST BR, CANYON CO	Forsgren Associates, Inc.	11/30/2017, Bridge/Roadway Design, Ph II: Preliminary and Final Design Services	Revising information regarding Endangered Species Act species, specifically the Monarch Butterfly	Prev: \$3,016,505 This: \$211,757 Agreement Total to Date: \$3,228,262 Board Approved: \$3,229,225 On: 9/18/2025

Recommendations *(Action items require a resolution)*

For Information Only



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date January 21, 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: _____

Presenter's Name Colleen Wonacott	Presenter's Title Program Control Manager, PMO
Preparer's Name Colleen Wonacott	Preparer's Title Program Control Manager, PMO

Subject

Monthly Reporting of Federal Formula Program Funding Through January 5, 2026.		
Key Number N/A	District N/A	Route Number N/A

Background Information

Idaho had received obligation authority through January 30, 2026 via a continuing resolution passed on November 12, 2025. A funding bill providing full-year FY26 obligation authority passed on February 3, 2026 but the additional amount has not yet been allocated to Idaho as of February 11, 2026.

Obligation authority through January 30, 2026 is \$126.3 million. This includes \$6.4 million of *Highway Infrastructure General Funds* carried over from FY23, and \$45 million *Infrastructure Investment and Jobs Act (IIJA) Bridge formula* (General Fund) funds. These General Funds are also included in the apportionments detailed below.

IIJA was signed on November 15, 2021. Additional apportionments were allocated via the Appropriations Act. Idaho has received apportionments of \$418.1 million. FY25 obligation authority through January 30, 2026 is 30.2% of apportionments.

Exhibit 1: Formula Funding for FY2026

IIJA FY2026	
Apportionments + Hwy Infra.	
Federal Aid Only	\$418,117
Including Match	\$451,238
Obligation Limits through 1/30/2026	
Federal Aid Only	\$126,313
Including Match	\$136,319

- Notes:
1. All dollars in Thousands
 2. 'Approved Program' amounts from December 2025 Highway Funding Plan.
 3. Apportionment and Obligation Authority amounts reflect available funds via federal notices received through 2/4/26.



Board Agenda Item

ITD 2210 (Rev. 12-23)

Exhibit 2:

Allotments of Available Formula Funding w/Match and Amount Remaining

Program	Allotted Program Funding through 1/30/26	Program Funding Remaining as of 2/4/26
All Other SHS Programs	\$101,383	\$71,133
GARVEE Formula Debt Service*	\$21,238	\$10,753
State Planning and Research*	\$3,217	\$748
Metropolitan Planning*	\$832	\$35
Freight	\$3,796	\$3,796
Railroad Crossings	\$939	\$153
Recreational Trails	\$572	\$1,552
STBG - Transportation Mgt. Area	\$4,559	\$4,568
Transportation Alternatives (TMA)*	\$417	\$417
Carbon - TMA	\$1,253	\$1,253
STBG - Local Large Urban	\$3,214	\$5,341
Carbon - Large Urban	\$3,753	\$2,945
STBG - Local Small Urban	\$1,705	\$1,705
STBG – Local Rural	\$6,316	\$7,548
Transportation Alternatives (Urban/Rural)*	\$2,586	\$1,507
Local Bridge*	\$16,715	\$17,350
Off System Bridge*	\$6,936	\$6,936
Local Safety	\$3,920	\$3,258
Total	\$183,349	\$140,997

- Notes:
1. All dollars in Thousands.
 2. Allotments based on the December 2025 Highway Funding Plan.
 3. Funding amounts include match and reflect total formula funding available.
 4. Data reflects both obligation and de-obligation activity through February 4th.
- * These programs are provided 100% Obligation Authority. Other programs are reduced accordingly.

Recommendations *(Action items require a resolution)*

For Information



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date February 19th 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: 10 Min

Presenter's Name Robbie Swajkoski	Presenter's Title Financial Controller
Preparer's Name Robbie Swajkoski	Preparer's Title Financial Controller

Subject

State Fiscal Year 2026 Financial Statements		
Key Number	District	Route Number

Background Information

July 01st, 2025 thru December 31st, 2025 Fiscal Year 2026 Financial Statements

The financial operations of the Department as of December 31st, six months into the fiscal year.

- Revenues to the State Highway Account from all sources are above the forecast at 3%, according to financial statements. State-sourced revenues are performing well overall, showing a 6.4% increase. Key contributors include the Highway Distribution Account, Fuels/Registration Direct, and Ethanol revenues, which are collectively 3.5% above forecast with Miscellaneous and Buy-Back Revenues ahead of forecast by 28.9%.
- State fuel tax revenues allocated to the State Aeronautics Fund were 24.9% below forecast through October. As a result, the annual forecast for the fund was revised downward by \$875K. With this updated forecast in place, the fund is now ahead of expectations—up 5.1%, or approximately \$74K. The budget team will continue to closely monitor this fund as we move into the second half of the fiscal year.
- Year-to-date expenditures remain within planned budget levels. Variances observed over the six months are primarily due to timing differences between planned and actual spending, as well as encumbrances. Overall personnel costs reflect savings of \$2.8M or 3.5%, largely attributed to position vacancies and the lag between roles becoming vacant and subsequently filled. Management continues to actively minimize vacancy durations to maintain staffing levels.
- Contract construction expenditures in the State Highway Account totaled \$310.1M through the end of December this fiscal year. For comparison, spending over the same six-month period in prior years was:
 - \$367.5M in FY25
 - \$384.7M in FY24
 - \$270.6M in FY23



Board Agenda Item

It's worth noting that contract construction projects draw from five separate funding sources: the State Highway Account, Strategic Initiatives Program Fund, Transportation Expansion and Congestion Mitigation (TECM) Fund, TECM Bond Proceeds, and GARVEE Bond Proceeds.

So far this fiscal year, total construction spending across these funds has reached \$609.7M. For comparison, year-to-date totals in previous years were:

- \$688.9M in FY25
- \$597.4M in FY24
- \$468.4M in FY23

This year's spending is down from FY25 but still ahead of the pace set in the two years prior.

As of the end of December, the State Highway Fund holds \$194.1M in long-term investments, which are committed to construction projects and encumbrances. When combined with the cash balance of \$131.7M, the total fund balance stands at \$325.8M.

Within the Strategic Initiatives Program Fund (General Fund transfer), expenditures for the first six months totaled \$47.3M. This fund is designated to receive the Governor's \$165M "Leading Idaho" transfer, which was deposited in November. The only other source of revenue for this account is interest earnings generated from the current cash balance. Under the Governor's recommendation, the interest earnings in FY26 along with \$45M of the original \$165M transfer are recommended to be withheld and returned to the General Fund for FY26.

As of the end of the sixth month of Fiscal Year 2026, total deposits into the Transportation Expansion and Congestion Mitigation (TECM) Fund (0269) amounted to \$72.5M. Of this total, \$39.6 million has been applied toward TECM bond debt service obligations, while \$30.6 million has been expended on construction-related TECM Pay As You Go activities.

Under the CARES Act of 2020, ITD received a \$27.3M federal grant from the Federal Transit Administration. To date, \$26.9M of that grant has been spent. For FY26, the grant budget is \$565K with \$400K expended through December.

Construction spending from the two active bond programs includes:

- \$221.7M from the TECM Capital Projects Fund
- \$1K from the GARVEE Capital Projects Fund

Both programs remain active and are progressing as planned.

Recommendations *(Action items require a resolution)*

FEBRUARY
ITD BOARD PACKET

DECEMBER ✓
FY26
FINANCIAL STATEMENTS

User ID: jomiller
 Report ID: AD-FN-GL-010
 Run Date: 13 Jan 2026
 % of Time
 Remaining: 50.0

Idaho Transportation Department

SUMMARY OF RECEIPTS AND DISBURSEMENTS
STATE HIGHWAY ACCOUNT AND STATE AERONAUTICS FUND
BUDGET TO ACTUAL
FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDING 12/31/2025
 (all amounts in '000)

Fiscal Year: 2026

Funds Received					
	FY25 Actual YTD	FY26 Actual YTD	FY26 Forecast YTD	FY26 to FY25 Actual	FY 26 to Forecast
<u>State Highway Account</u>					
Federal Reimbursements	293,188	274,642	275,782	-6.3%	-0.4%
State (Inc. H.D.A.)	212,265	227,135	213,482	7.0%	6.4%
Local	9,448	7,082	4,737	-25.0%	49.5%
Total State Highway Account:	514,902	508,859	494,001	-1.2%	3.0%
<u>State Aeronautics Fund</u>					
Federal Reimbursements	77	160	222	107.9%	-28.2%
State	3,031	2,645	2,525	-12.7%	4.8%
Total State Aeronautics Fund:	3,108	2,805	2,747	-9.8%	2.1%
Total Fund Received:	518,010	511,664	496,747	-1.2%	3.0%
Disbursements (includes Encumbrances)					
	FY25 Actual YTD	FY26 Actual YTD	FY26 Budget YTD	FY26 to FY25 Actual	FY 26 to Budget
Construction Payouts	367,502	310,096	340,696	-15.6%	-9.0%
<u>Operations Expenses</u>					
Highways	128,319	138,924	152,116	8.3%	-8.7%
DMV	18,423	21,101	22,338	14.5%	-5.5%
Administration	15,846	17,377	20,195	9.7%	-14.0%
Facilities	34,256	27,808	30,658	-18.8%	-9.3%
Aeronautics	6,888	9,158	10,395	33.0%	-11.9%
Total Operations Expenses:	203,732	214,369	235,702	5.2%	-9.1%
<u>Transfers</u>					
Debt Service	10,362	9,675	0	-6.6%	0.0%
Total Transfers:	10,362	9,675	0	-6.6%	0.0%
Total Disbursements:	581,596	534,140	576,398	-8.2%	-7.3%
	FY25 Actual YTD	FY26 Actual YTD	FY26 Budget YTD	FY26 to FY25 Actual	FY 26 to Budget
<u>Expenditures by Type</u>					
Personnel	70,579	78,893	81,746	11.8%	-3.5%
Operating	51,564	52,901	55,954	2.6%	-5.5%
Capital Outlay	61,299	67,828	76,208	10.7%	-11.0%
Sub-Grantee	20,290	14,747	21,794	-27.3%	-32.3%
Totals Operations Expenses:	203,732	214,369	235,702	5.2%	-9.1%
Contract Construction	367,502	310,096	340,696	-15.6%	-9.0%
Totals (excluding Transfers):	571,234	524,465	576,398	-8.2%	-9.0%

UserID: jomiller
 Report ID: AD-FN-GL-002
 Run Date: 13 Jan 2026

Idaho Transportation Department

OPERATING FUND BALANCE SHEET FOR THE PERIOD ENDED 12/31/2025

	State Aeronautics Fund		State Highway Fund		Transportation Expansion and Congestion Mitigation Fund	
	0221		0260		0269	
	Nov-25	Dec-25	Nov-25	Dec-25	Nov-25	Dec-25
ASSETS						
Cash on Hand (Change Fund)	0	0	4,500	4,500	0	0
Cash in Bank (Daily Operations)	31,229,665	26,109,002	121,716,684	131,679,345	204,394,005	184,010,220
Investments (Long Term: STO - Diversified Bond Fund)	2,102,727	2,109,238	193,533,490	194,135,912	0	0
Total Cash & Investments	33,332,392	28,218,240	315,254,675	325,819,758	204,394,005	184,010,220
Receivables - Other	(0)	0	242,180	247,511	0	0
- Due From Locals (Project Overruns)	0	0	512,549	710,186	0	0
- Inter Agency	36,035	1,627	10,392	25,201	0	0
Total Receivables	36,035	1,627	765,121	982,898	0	0
Inventory on Hand	0	0	26,510,785	25,133,626	0	0
Total Assets:	33,368,427	28,219,868	342,530,581	351,936,281	204,394,005	184,010,220
LIABILITIES						
Vouchers Payable	0	0	2,919	2,143	0	0
Sales Tax Payable	0	0	22,985	17,099	0	0
Deferred Revenue (Local Projects Match)	0	0	32,596,663	35,301,868	0	0
Accounts Receivable Overpayment	0	0	0	0	0	0
Contractor Retained % (In Lieu Of Performance Bond)	0	0	191,876	209,735	0	0
Total Liabilities:	0	0	32,814,442	35,530,845	0	0
FUND BALANCE						
Reserve for Encumbrance	1,585,385	1,323,676	109,717,864	99,913,746	0	0
Fund Balance	31,783,042	26,896,192	199,998,275	216,491,690	204,394,005	184,010,220
Total Fund Balance:	33,368,427	28,219,868	309,716,138	316,405,436	204,394,005	184,010,220
Total Liabilities and Fund Balance	33,368,427	28,219,868	342,530,581	351,936,281	204,394,005	184,010,220

UserID: jomiller
 Report ID: AD-FN-GL-002
 Run Date: 13 Jan 2026

Idaho Transportation Department

OPERATING FUND BALANCE SHEET FOR THE PERIOD ENDED 12/31/2025

	Strategic Initiatives Fund (Dedicated) 0270.02		Strategic Initiatives Fund (Local) 0270.05		Strategic Initiatives Fund (Local Grant) 0270.06		Total Strategic Initiatives Fund 0270	
	Nov-25	Dec-25	Nov-25	Dec-25	Nov-25	Dec-25	Nov-25	Dec-25
	ASSETS							
Cash on Hand (Change Fund)	0	0	0	0	0	0	0	0
Cash in Bank (Daily Operations)	465,520,948	459,076,171	336,448,712	337,540,497	3,975,479	3,988,379	805,945,139	800,605,047
Investments (Long Term: STO - Diversified Bond Fund)	0	0	0	0	0	0	0	0
Total Cash & Investments	465,520,948	459,076,171	336,448,712	337,540,497	3,975,479	3,988,379	805,945,139	800,605,047
Receivables - Other	0	0	0	0	0	0	0	0
- Due From Locals (Project Overruns)	0	0	0	0	0	0	0	0
- Inter Agency	0	0	0	0	0	0	0	0
Total Receivables	0	0	0	0	0	0	0	0
Inventory on Hand	0	0	0	0	0	0	0	0
Total Assets:	465,520,948	459,076,171	336,448,712	337,540,497	3,975,479	3,988,379	805,945,139	800,605,047
LIABILITIES								
Vouchers Payable	4,633	4,633	0	0	0	0	4,633	4,633
Sales Tax Payable	0	0	0	0	0	0	0	0
Deferred Revenue (Local Projects Match)	0	0	0	0	0	0	0	0
Accounts Receivable Overpayment	0	0	0	0	0	0	0	0
Contractor Retained % (In Lieu Of Performance Bond)	0	0	0	0	0	0	0	0
Total Liabilities:	4,633	4,633	0	0	0	0	4,633	4,633
FUND BALANCE								
Reserve for Encumbrance	148,839	189,132	0	0	0	0	148,839	189,132
Fund Balance	465,367,477	458,882,407	336,448,712	337,540,497	3,975,479	3,988,379	805,791,667	800,411,283
Total Fund Balance:	465,516,316	458,882,407	336,448,712	337,540,497	3,975,479	3,988,379	805,940,506	800,411,283
Total Liabilities and Fund Balance	465,520,948	459,076,171	336,448,712	337,540,497	3,975,479	3,988,379	805,945,139	800,605,047

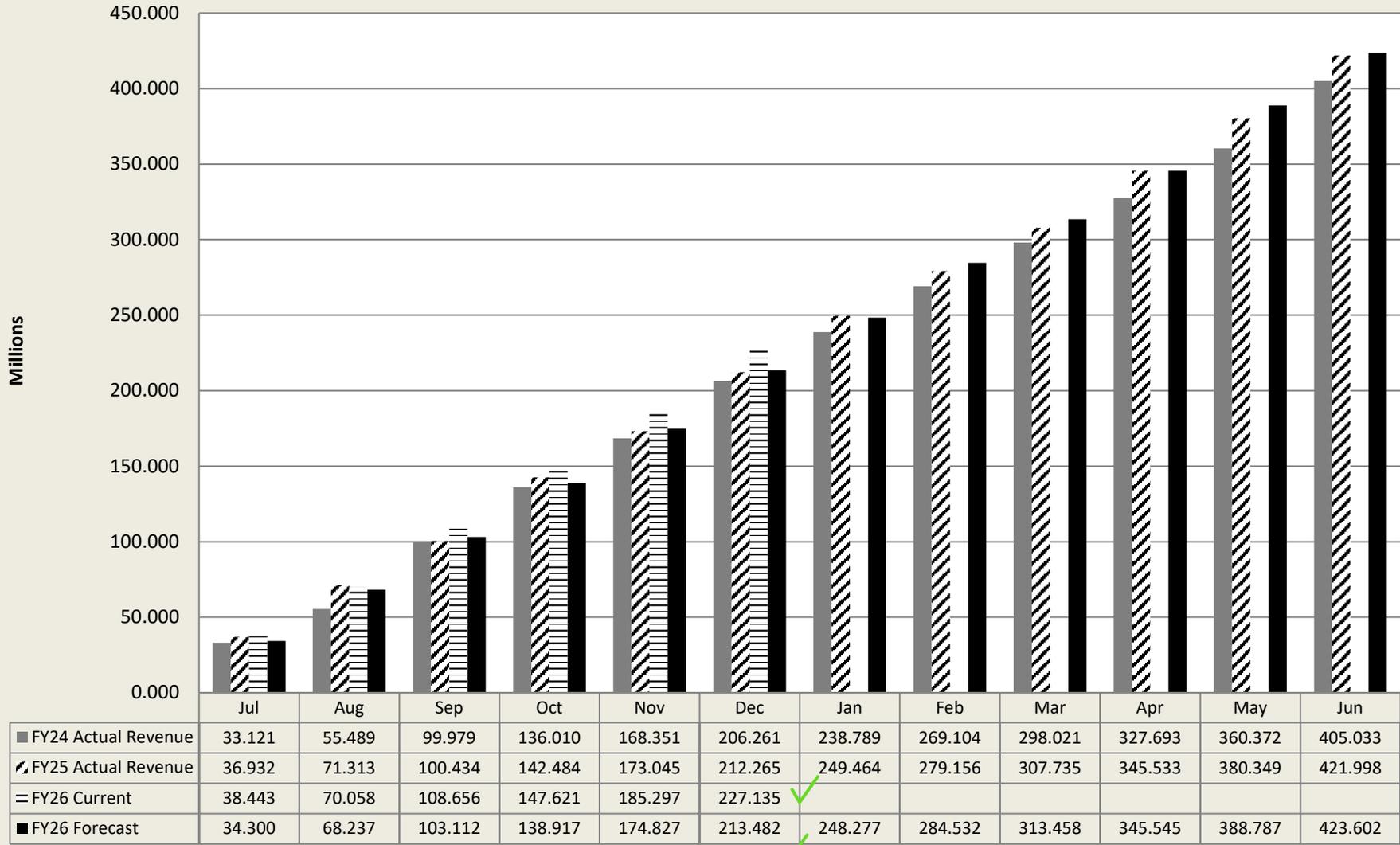
UserID: jomiller
 Report ID: AD-FN-GL-002
 Run Date: 13 Jan 2026

Idaho Transportation Department

OPERATING FUND BALANCE SHEET FOR THE PERIOD ENDED 12/31/2025

	CARES Act Covid-19 0345	
	Nov-25	Dec-25
ASSETS		
Cash on Hand (Change Fund)	0	0
Cash in Bank (Daily Operations)	(41,953)	(174,976)
Investments (Long Term: STO - Diversified Bond Fund)	0	0
Total Cash & Investments	(41,953)	(174,976)
Receivables - Other	0	0
- Due From Locals (Project Overruns)	0	0
- Inter Agency	0	0
Total Receivables	0	0
Inventory on Hand	0	0
Total Assets:	(41,953)	(174,976)
LIABILITIES		
Vouchers Payable	0	0
Sales Tax Payable	0	0
Deferred Revenue (Local Projects Match)	0	0
Accounts Receivable Overpayment	0	0
Contractor Retained % (In Lieu Of Performance Bond)	0	0
Total Liabilities:	0	0
FUND BALANCE		
Reserve for Encumbrance	2,363,513	2,230,490
Fund Balance	(2,405,466)	(2,405,466)
Total Fund Balance:	(41,953)	(174,976)
Total Liabilities and Fund Balance	(41,953)	(174,976)

State Highway Fund 0260
Fiscal Year 2026 ✓
State Revenue Source Forecast vs Actual
December - For Period Ending 12/31/2025 ✓

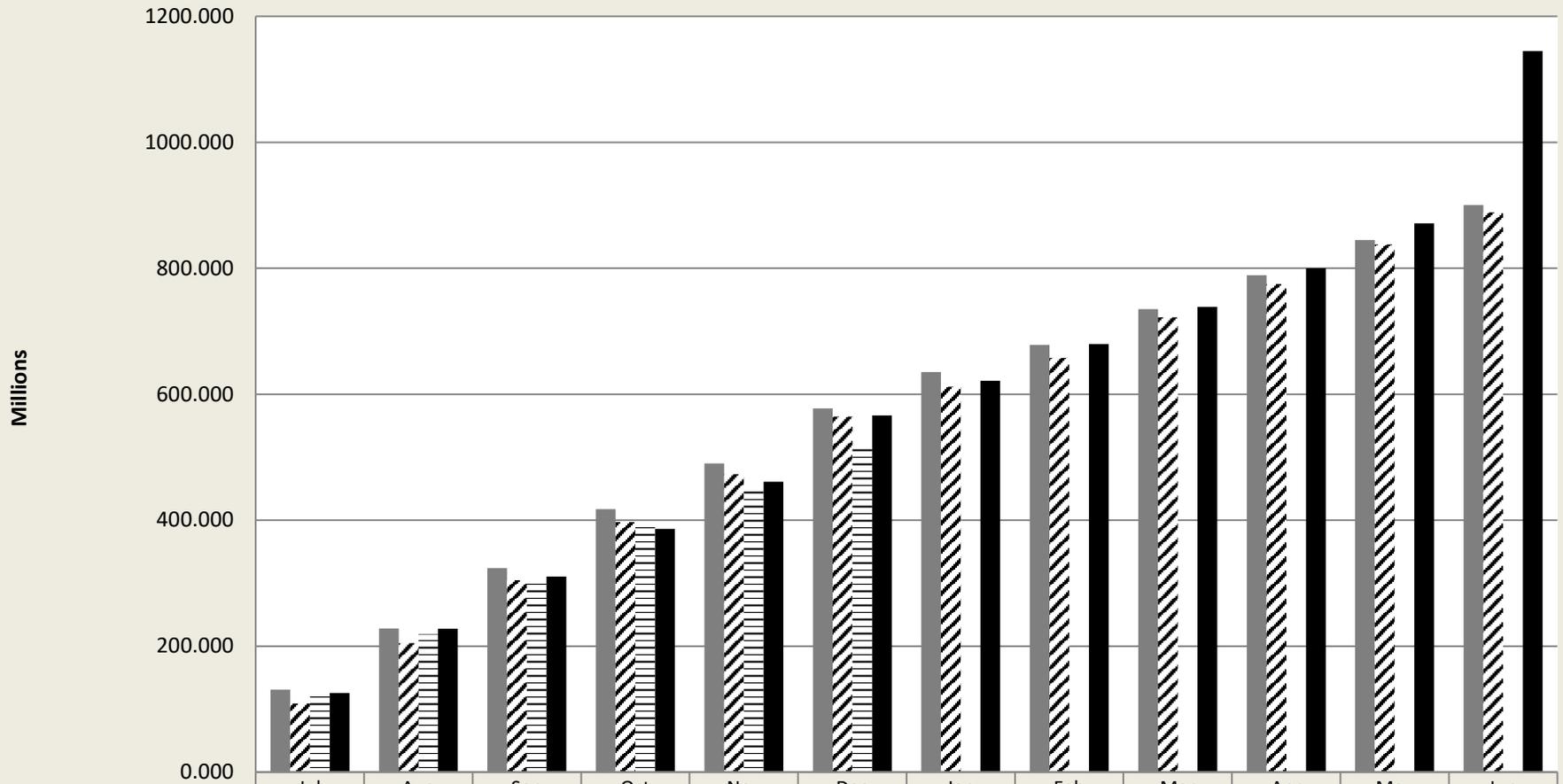


Includes Equipment Buy Back Program

Misc. Revenue (RTA \$226,622.62) and Transfers - In

State Highway Fund 0260

Fiscal Year 2026 ✓
Expenditures
December - For Period Ending 12/31/2025 ✓



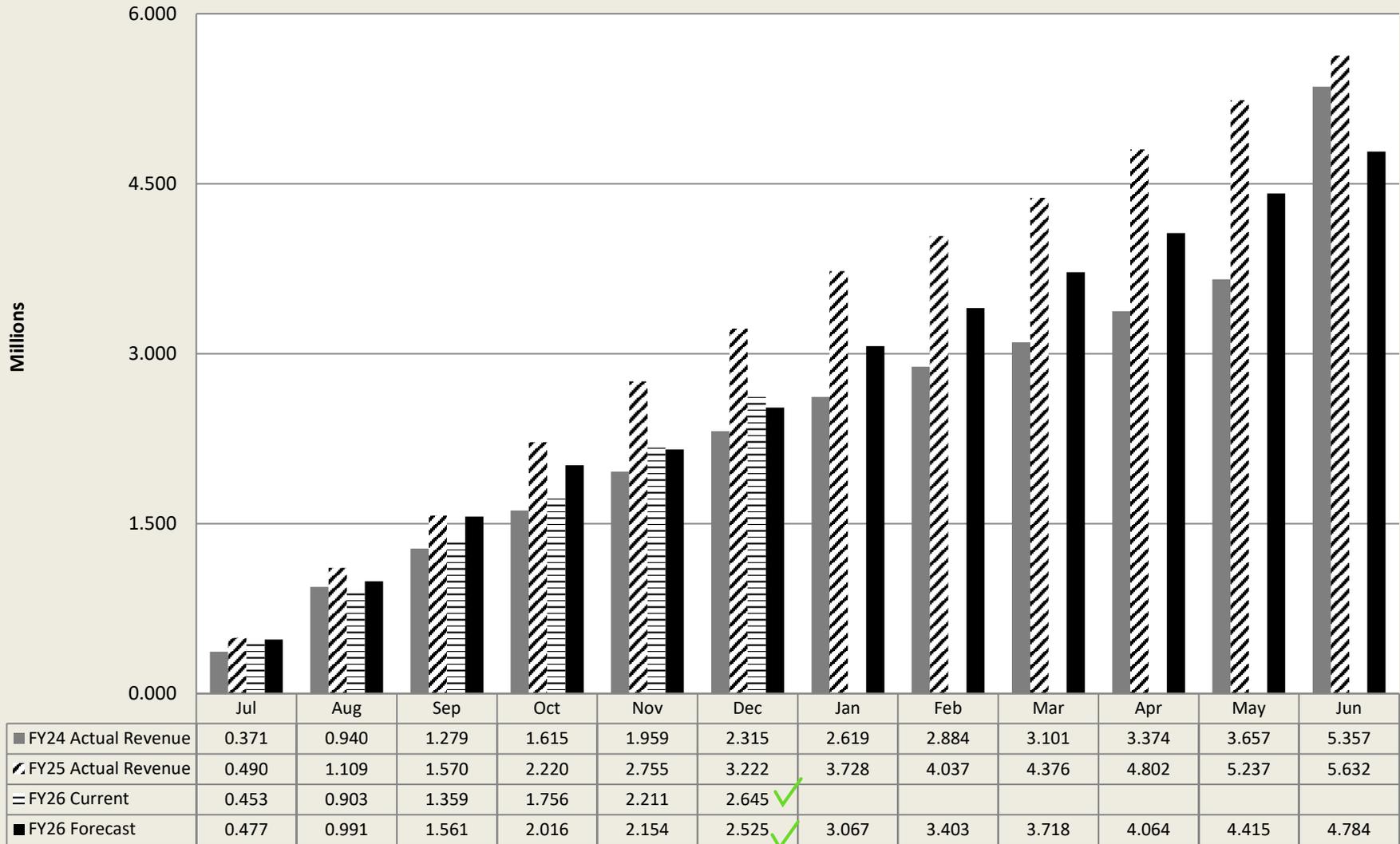
■ FY24 Actual Expenditures	130.751	227.956	323.812	417.511	490.195	577.534	635.113	678.030	734.952	788.966	844.993	900.385
▨ FY25 Actual Expenditures	109.042	204.564	304.785	396.888	472.908	564.355	612.055	657.707	722.131	774.830	837.663	888.536
▤ FY26 Current	123.531	219.100	306.466	388.898	451.544	515.306 ✓						
■ FY26 Forecast	125.572	227.560	310.311	386.155	461.170	566.006 ✓	621.490	679.330	738.585	800.011	871.302	1,144.873

Aeronautics Fund 0221

Fiscal Year 2026 ✓

State Revenue Sources Forecast vs Actual

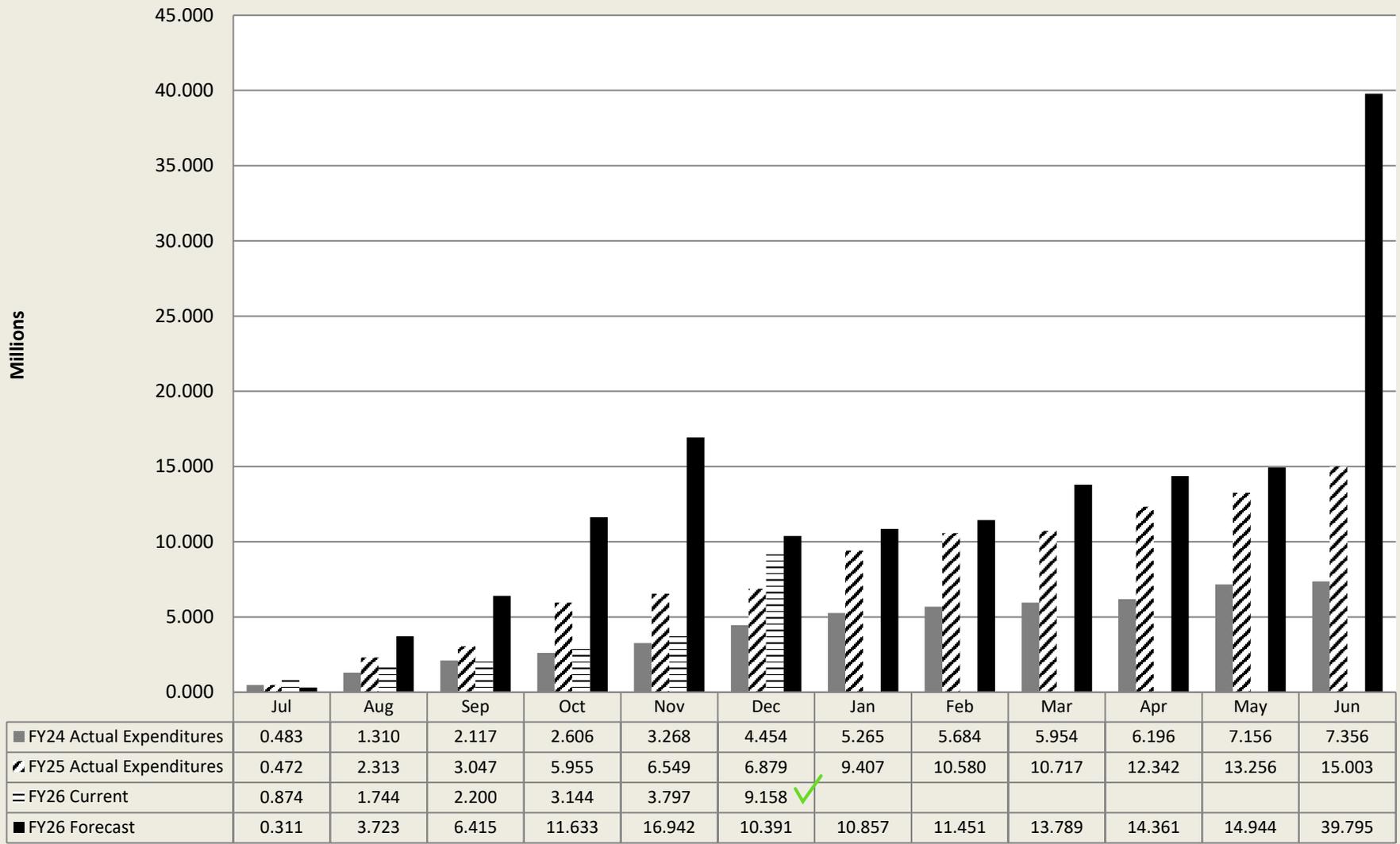
December - For Period Ending 12/31/2025 ✓



Interagency revenue is now Dedicated/State

Misc. Revenue (RTA \$RTA \$226,622.62) and Transfers - In

Aeronautics Fund 0221
Fiscal Year 2026 ✓
Expenditures
December - For Period Ending 12/31/2025 ✓



User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time
 Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0260 State Highway Fund

	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
Fiscal Year:	2026					
Budget Fiscal Year:	2026					
REVENUES						
Federal Sources						
FHWA - Highway	258,651,500	254,851,818	45,508,431	(3,799,682)	-1.47%	442,263,500
FHWA - COVID Relief	450,000	793,511	0	343,511	76.34 %	2,000,000
FHWA - Indirect Cost	0	(15,543)	(15,543)	(15,543)	0.00 %	0
Federal Transit Authority	13,000,000	7,425,842	745,482	(5,574,158)	-42.88%	30,556,000
NHTSA - Highway Safety	3,500,000	2,562,441	442,350	(937,559)	-26.79%	6,430,400
Other Federal Aid	180,000	9,023,669	1,069,719	8,843,669	4913.15 %	4,555,000
Total Federal Sources:	275,781,500	274,641,738	47,750,437	(1,139,762)	-0.41%	485,804,900
State Sources						
Equipment Buy Back	3,000,000	4,388,824	1,467,500	1,388,824	46.29 %	18,058,000
Miscellaneous	21,487,200	27,195,392	3,576,000	5,708,192	26.57 %	43,359,000
Total State Sources:	24,487,200	31,584,216	5,043,500	7,097,016	28.98 %	61,417,000
Local Sources						
Match For Local Projects	4,736,800	7,074,994	1,558,027	2,338,194	49.36 %	10,500,000
Other Local Sources	0	7,500	0	7,500	0.00 %	0
Total Local Sources:	4,736,800	7,082,494	1,558,027	2,345,694	49.52 %	10,500,000
TOTAL REVENUES:	305,005,500	313,308,447	54,351,965	8,302,948	2.72 %	557,721,900
TRANSFERS-IN						
Highway Distribution	135,635,700	141,151,090	27,218,528	5,515,390	4.07 %	261,625,100
Fuel/Registration Direct	42,091,100	42,756,575	7,339,839	665,475	1.58 %	79,860,000
Ethanol Fuels Tax	11,268,300	11,643,032	2,235,962	374,732	3.33 %	20,700,000
TOTAL TRANSFERS-IN:	188,995,100	195,550,697	36,794,329	6,555,597	3.47 %	362,185,100
TOTAL REV AND TRANSFERS-IN:	494,000,600	508,859,144	91,146,293	14,858,545	3.01 %	919,907,000

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time
 Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0260 State Highway Fund

	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Annual Appropriation	Appropriation Balance	Percent Remaining
	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
Fiscal Year: 2026									
Budget Fiscal Year: 2026									
EXPENDITURES									
Operations Expense									
Permanent Staff Salaries	53,077,444	53,295,472	8,285,095	0	(218,028)	-0.41%	111,216,350	57,920,878	52.08 %
Board, Hourly, OT, Shift	2,325,677	832,039	179,146	0	1,493,638	64.22 %	5,312,514	4,480,475	84.34 %
Fringe Benefits	25,515,683	23,957,647	3,881,804	0	1,558,036	6.11 %	51,667,562	27,709,915	53.63 %
Travel Expense	1,499,979	1,116,758	118,327	0	383,221	25.55 %	2,715,708	1,598,949	58.88 %
Operating Expense	53,096,495	36,925,847	4,568,324	13,798,457	2,372,190	4.47 %	144,249,664	93,525,359	64.84 %
Capital Equipment Expense	40,238,534	12,128,531	10,427,292	23,136,063	4,973,940	12.36 %	70,706,734	35,442,140	50.13 %
Capital Facilities Expense	30,189,722	11,869,278	2,376,632	15,274,542	3,045,903	10.09 %	50,436,134	23,292,315	46.18 %
Trustee & Benefit Payments	19,366,912	11,153,017	1,803,302	1,722,735	6,491,160	33.52 %	38,765,600	25,889,848	66.79 %
Total Operations Expense:	225,310,445	151,278,589	31,639,922	53,931,797	20,100,060	8.92 %	475,070,265	269,859,879	56.80 %
Contract Construction									
Operating Expense	6,853,000	3,313,411	459,793	3,151,859	387,730	5.66 %	13,432,048	6,966,779	51.87 %
Capital Projects	332,500,000	302,276,343	37,962,578	136,542	30,087,116	9.05 %	652,098,208	349,685,323	53.62 %
Trustee & Benefit Payments	1,343,000	1,217,787	186,663	0	125,213	9.32 %	4,272,782	3,054,995	71.50 %
Total Contract	340,696,000	306,807,541	38,609,034	3,288,401	30,600,059	8.98 %	669,803,039	359,707,097	53.70 %
TOTAL EXPENDITURES:	566,006,445	458,086,129	70,248,956	57,220,198	50,700,119	8.96 %	1,144,873,304	629,566,976	54.99 %
TRANSFERS OUT									
Operating	0	9,675,031	9,675,031	0	(9,675,031)	0.00 %		(9,675,031)	0.00 %
TOTAL TRANSFERS OUT:	0	9,675,031	9,675,031	0	(9,675,031)	0.00 %		(9,675,031)	0.00 %
TOTAL EXPD AND TRANSFERS OUT:	566,006,445	467,761,160	79,923,986	57,220,198	41,025,088	7.25 %	1,144,873,304	619,891,945	54.15 %

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0260 State Highway Fund

		Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Annual Appropriation	Appropriation Balance	Percent Remaining
		(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
Fiscal Year:	2026									
Budget Fiscal Year:	2026									
Contract Construction										
Operating Expenditures										
Operating Expenditures	Dedicated	2,450,000	820,638	54,166	1,394,675	234,687	9.58 %	3,478,366	1,263,052	36.31 %
Operating Expenditures	Federal	4,400,000	2,492,736	405,627	1,757,183	150,081	3.41 %	9,754,100	5,504,181	56.43 %
Operating Expenditures	Local	3,000	37	0	0	2,963	98.76 %	199,583	199,546	99.98 %
Total Operating Expenditures		6,853,000	3,313,411	459,793	3,151,858	387,730	5.66 %	13,432,048	6,966,779	51.87 %
Capital Outlay										
Capital Outlay	Dedicated	75,000,000	60,100,240	8,189,934	123,222	14,776,538	19.70 %	172,095,541	111,872,079	65.01 %
Capital Outlay	Federal	250,000,000	235,743,099	28,991,142	13,320	14,243,581	5.70 %	466,460,944	230,704,524	49.46 %
Capital Outlay	Local	7,500,000	6,433,003	781,502	0	1,066,997	14.23 %	13,541,724	7,108,720	52.49 %
Total Capital Outlay		332,500,000	302,276,343	37,962,578	136,542	30,087,116	9.05 %	652,098,208	349,685,323	53.62 %
Trustee & Benefit Payments										
Trustee & Benefit Payments	Dedicated	40,000	30,198	13,018	0	9,802	24.50 %	663,978	633,779	95.45 %
Trustee & Benefit Payments	Federal	1,300,000	1,187,589	173,645	0	112,411	8.65 %	3,408,805	2,221,216	65.16 %
Trustee & Benefit Payments	Local	3,000	0	0	0	3,000	100.00 %	200,000	200,000	100.00 %
Total Trustee & Benefit Payments		1,343,000	1,217,787	186,663	0	125,213	9.32 %	4,272,782	3,054,995	71.50 %
Total Contract Construction:		340,696,000	306,807,541	38,609,034	3,288,400	30,600,059	8.98 %	669,803,039	359,707,097	53.70 %

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0269 Transportation Expansion and Congestion Mitigation Fund

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES							
State Sources - Misc		4,249,800	4,219,439	647,429	(30,361)	-0.71%	8,500,000
TOTAL REVENUES:		4,249,800	4,219,439	647,429	(30,361)	-0.71%	8,500,000
TRANSFERS-IN							
Sales Tax		72,500,000	72,500,000	12,083,333	0	0.00 %	100,000,000
TOTAL TRANSFERS-IN:		72,500,000	72,500,000	12,083,333	0	0.00 %	100,000,000
TOTAL REV AND TRANSFERS-IN:		76,749,800	76,719,439	12,730,762	(30,361)	-0.04%	108,500,000

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Annual Appropriation	Appropriation Balance	Percent Remaining
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES										
Contract Construction - Capital Projects		36,500,000	30,650,190	8,947,880	0	5,849,810	16.03 %	180,714,079	150,063,889	83.04 %
TOTAL EXPENDITURES:		36,500,000	30,650,190	8,947,880	0	5,849,810	16.03 %	180,714,079	150,063,889	83.04 %
TRANSFERS OUT										
Operating		0	72,500,000	24,166,667	0	(72,500,000)	0.00 %		(72,500,000)	0.00 %
TOTAL TRANSFERS OUT:		0	72,500,000	24,166,667	0	(72,500,000)	0.00 %		(72,500,000)	0.00 %
TOTAL EXPD AND TRANSFERS OUT:		36,500,000	103,150,190	33,114,547	0	(66,650,190)	-182.60%	180,714,079	77,563,889	42.92 %

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0270 Strategic Initiatives Program Fund

Sub Fund: 0270 02 Dedicated (60%)

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES							
State Sources - Misc		6,163,500	6,652,624	1,160,978	489,124	7.94 %	12,000,000
TOTAL REVENUES:		6,163,500	6,652,624	1,160,978	489,124	7.94 %	12,000,000
TRANSFERS-IN							
Statutory		0	165,000,000	0	165,000,000	0.00 %	0
TOTAL TRANSFERS-IN:		0	165,000,000	0	165,000,000	0.00 %	0
TOTAL REV AND TRANSFERS-IN:		6,163,500	171,652,624	1,160,978	165,489,124	2684.99 %	12,000,000

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Continuous Appropriation Forecast	Appropriation Forecast Balance	Percent Remaining
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES										
Capital Projects		70,000,000	47,111,091	7,605,755	189,132	22,699,777	32.43 %	110,000,000	62,699,777	57.00 %
TOTAL EXPENDITURES:		70,000,000	47,111,091	7,605,755	189,132	22,699,777	32.43 %	110,000,000	62,699,777	57.00 %
TOTAL EXPD AND TRANSFERS OUT:		70,000,000	47,111,091	7,605,755	189,132	22,699,777	32.43 %	110,000,000	62,699,777	57.00 %

Note: Continuous Appropriations are statutory appropriations that are not set by annual legislative action. Actual expenditures are based on program needs and cash availability.

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0270 Strategic Initiatives Program Fund

Sub Fund: 0270 05 Local (40%)

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES							
State Sources - Misc		4,325,100	7,262,519	1,091,785	2,937,419	67.92 %	9,000,000
TOTAL REVENUES:		4,325,100	7,262,519	1,091,785	2,937,419	67.92 %	9,000,000
TOTAL REV AND TRANSFERS-IN:		4,325,100	7,262,519	1,091,785	2,937,419	67.92 %	9,000,000

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Continuous Appropriation Forecast	Appropriation Forecast Balance	Percent Remaining
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES										
Trustee & Benefit Payments		100,000,000	66,200,000	0	0	33,800,000	33.80 %	200,000,000	133,800,000	66.90 %
TOTAL EXPENDITURES:		100,000,000	66,200,000	0	0	33,800,000	33.80 %	200,000,000	133,800,000	66.90 %
TOTAL EXPD AND TRANSFERS OUT:		100,000,000	66,200,000	0	0	33,800,000	33.80 %	200,000,000	133,800,000	66.90 %

Note: Continuous Appropriations are statutory appropriations that are not set by annual legislative action. Actual expenditures are based on program needs and cash availability.

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time
 Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0270 Strategic Initiatives Program Fund

Sub Fund: 0270 06 Local Grant

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES							
State Sources - Misc		0	94,728	12,901	94,728	0.00 %	0
TOTAL REVENUES:		0	94,728	12,901	94,728	0.00 %	0
TOTAL REV AND TRANSFERS-IN:		0	94,728	12,901	94,728	0.00 %	0

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Continuous Appropriation Forecast	Appropriation Forecast Balance	Percent Remaining
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES										
Trustee & Benefit Payments		7,600,000	3,715,247	0	0	3,884,753	51.12 %	7,600,000	3,884,753	51.12 %
TOTAL EXPENDITURES:		7,600,000	3,715,247	0	0	3,884,753	51.12 %	7,600,000	3,884,753	51.12 %
TOTAL EXPD AND TRANSFERS OUT:		7,600,000	3,715,247	0	0	3,884,753	51.12 %	7,600,000	3,884,753	51.12 %

Note: Continuous Appropriations are statutory appropriations that are not set by annual legislative action. Actual expenditures are based on program needs and cash availability.

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0345 CARES Act Covid-19

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES							
Federal Sources - Federal Transit Authority		1,900,000	1,597,186	0	(302,814)	-15.94%	4,074,000
Federal Sources - NHTSA - Highway Safety		0	0	0	0	0.00 %	0
TOTAL REVENUES:		1,900,000	1,597,186	0	(302,814)	-15.94%	4,074,000
TOTAL REV AND TRANSFERS-IN:		1,900,000	1,597,186	0	(302,814)	-15.94%	4,074,000

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Annual Appropriation	Appropriation Balance	Percent Remaining
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES										
Trustee & Benefit Payments		282,500	399,627	0	0	(117,127)	-41.46%	565,000	165,373	29.27 %
TOTAL EXPENDITURES:		282,500	399,627	0	0	(117,127)	-41.46%	565,000	165,373	29.27 %
TOTAL EXPD AND TRANSFERS OUT:		282,500	399,627	0	0	(117,127)	-41.46%	565,000	165,373	29.27 %

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0372 TECM Debt Service Fund

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES							
State Sources - Misc		0	249,900	84,270	249,900	0.00 %	0
TOTAL REVENUES:		0	249,900	84,270	249,900	0.00 %	0
TRANSFERS-IN							
State Sources - Operating		0	72,500,000	24,166,667	72,500,000	0.00 %	0
TOTAL TRANSFERS-IN:		0	72,500,000	24,166,667	72,500,000	0.00 %	0
TOTAL REV AND TRANSFERS-IN:		0	72,749,900	24,250,937	72,749,900	0.00 %	0

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Continuous Appropriation Forecast	Appropriation Forecast Balance	Percent Remaining
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES										
Bond Principal / Interest		39,580,000	39,580,093	6,719,482	0	(93)	0.00%	80,069,000	40,488,907	50.57 %
TOTAL EXPENDITURES:		39,580,000	39,580,093	6,719,482	0	(93)	0.00%	80,069,000	40,488,907	50.57 %
TOTAL EXPD AND TRANSFERS OUT:		39,580,000	39,580,093	6,719,482	0	(93)	0.00%	80,069,000	40,488,907	50.57 %

Note: Continuous Appropriations are statutory appropriations that are not set by annual legislative action. Actual expenditures are based on program needs and cash availability.

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0373 TECM Capital Project Fund

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES							
State Sources - Misc		250,000,000	221,750,276	31,274,958	(28,249,724)	-11.30%	425,000,000
TOTAL REVENUES:		250,000,000	221,750,276	31,274,958	(28,249,724)	-11.30%	425,000,000
TOTAL REV AND TRANSFERS-IN:		250,000,000	221,750,276	31,274,958	(28,249,724)	-11.30%	425,000,000

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Continuous Appropriation Forecast	Appropriation Forecast Balance	Percent Remaining
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES										
Capital Projects		250,000,000	221,687,842	31,191,310	0	28,312,158	11.32 %	425,000,000	203,312,158	47.84 %
TOTAL EXPENDITURES:		250,000,000	221,687,842	31,191,310	0	28,312,158	11.32 %	425,000,000	203,312,158	47.84 %
TOTAL EXPD AND TRANSFERS OUT:		250,000,000	221,687,842	31,191,310	0	28,312,158	11.32 %	425,000,000	203,312,158	47.84 %

Note: Continuous Appropriations are statutory appropriations that are not set by annual legislative action. Actual expenditures are based on program needs and cash availability.

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0374 GARVEE Capital Project Fund

	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Fiscal Year:	2026					
Budget Fiscal Year:	2026					
	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES						
State Sources - Misc	0	920	0	920	0.00 %	0
TOTAL REVENUES:	0	920	0	920	0.00 %	0
TOTAL REV AND TRANSFERS-IN:	0	920	0	920	0.00 %	0

	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Continuous Appropriation Forecast	Appropriation Forecast Balance	Percent Remaining
Fiscal Year:	2026								
Budget Fiscal Year:	2026								
	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES									
Capital Projects	0	0	0	0	0	0.00 %	0	0	0.00 %
TOTAL EXPENDITURES:	0	0	0	0	0	0.00 %	0	0	0.00 %
TRANSFERS OUT									
Operating	0	880	0	0	(880)	0.00 %	0	(880)	0.00 %
TOTAL TRANSFERS OUT:	0	880	0	0	(880)	0.00 %	0	(880)	0.00 %
TOTAL EXPD AND TRANSFERS OUT:	0	880	0	0	(880)	0.00 %	(880)	(880)	0.00 %

Note: Continuous Appropriations are statutory appropriations that are not set by annual legislative action. Actual expenditures are based on program needs and cash availability.

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0375 GARVEE Debt Service Fund

	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Fiscal Year:	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
2026						
Budget Fiscal Year:						
2026						
REVENUES						
State Sources - Misc	0	66,235	8,969	66,235	0.00 %	0
TOTAL REVENUES:	0	66,235	8,969	66,235	0.00 %	0
TRANSFERS-IN						
Operating	0	4,700,000	0	4,700,000	0.00 %	0
State Sources - Operating	0	9,675,911	9,675,031	9,675,911	0.00 %	0
TOTAL TRANSFERS-IN:	0	14,375,911	9,675,031	14,375,911	0.00 %	0
TOTAL REV AND TRANSFERS-IN:	0	14,442,145	9,684,000	14,442,146	0.00 %	0

	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Continuous Appropriation Forecast	Appropriation Forecast Balance	Percent Remaining
Fiscal Year:	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
2026									
Budget Fiscal Year:									
2026									
EXPENDITURES									
Bond Principal / Interest	50,378,800	50,378,637	408,667	0	163	0.00 %	62,512,000	12,133,363	19.41 %
TOTAL EXPENDITURES:	50,378,800	50,378,637	408,667	0	163	0.00 %	62,512,000	12,133,363	19.41 %
TOTAL EXPD AND TRANSFERS OUT:	50,378,800	50,378,637	408,667	0	163	0.00 %	62,512,000	12,133,363	19.41 %

Note: Continuous Appropriations are statutory appropriations that are not set by annual legislative action. Actual expenditures are based on program needs and cash availability.

User ID: jomiller
 Report ID: AD-FN-GL-003
 Run Date: 13 Jan 2026
 % of Time Remaining: 50.0

Idaho Transportation Department

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL

FOR THE FISCAL YEAR TO DATE - FOR THE PERIOD ENDED 12/31/2025

Fund: 0221 State Aeronautics Fund

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Variance Favorable / Unfavorable	Percent Variance	Annual Revenue Forecast
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D = B - A)	(E = D / A)	(F)
REVENUES							
Federal Sources - FAA		222,000	159,507	39,765	(62,493)	-28.15%	668,500
State Sources - Misc		1,062,700	1,109,499	177,970	46,799	4.40 %	2,158,500
TOTAL REVENUES:		1,284,700	1,269,006	217,734	(15,694)	-1.22%	2,827,000
TRANSFERS-IN							
Operating		1,461,800	1,535,990	256,731	74,190	5.08 %	2,625,000
TOTAL TRANSFERS-IN:		1,461,800	1,535,990	256,731	74,190	5.08 %	2,625,000
TOTAL REV AND TRANSFERS-IN:		2,746,500	2,804,996	474,465	58,496	2.13 %	5,452,000

Fiscal Year:	2026	Year to Date Allotment	Year to Date Actual	Current Month Activity	Year to Date Encumbrance	Variance Favorable / Unfavorable	Percent Variance	Annual Appropriation	Appropriation Balance	Percent Remaining
Budget Fiscal Year:	2026	(A)	(B)	(C)	(D)	(E = A - B - D)	(F = E / A)	(G)	(H = G - B - D)	(I = H / G)
EXPENDITURES										
Permanent Staff Salaries		530,566	534,891	83,782	0	(4,325)	-0.82%	1,083,985	549,094	50.66 %
Board, Hourly, OT, Shift Diff		54,700	54,323	0	0	377	0.69 %	74,000	19,677	26.59 %
Fringe Benefits		242,314	218,660	34,791	0	23,654	9.76 %	479,228	260,568	54.37 %
Travel Expense		78,912	76,212	12,456	0	2,700	3.42 %	119,222	43,010	36.08 %
Internal Holdback -		0	0	0	0	0	0.00 %	1,100,000	1,100,000	100.00 %
Operating Expenditures		1,278,837	783,865	140,480	199,383	295,589	23.11 %	2,875,478	1,892,230	65.81 %
Capital Equipment Expense		5,444,900	5,118,020	4,859,270	12,886	313,994	5.77 %	5,444,900	313,994	5.77 %
Capital Facilities Expense		334,600	115,261	23,428	173,906	45,434	13.58 %	2,134,600	1,845,434	86.45 %
Trustee & Benefit Payments		2,426,600	1,870,898	19,778	0	555,702	22.90 %	26,483,557	24,612,660	92.94 %
TOTAL EXPENDITURES:		10,391,429	8,772,130	5,173,985	386,175	1,233,124	11.87 %	39,794,970	30,636,667	76.99 %
TOTAL EXPD AND TRANSFERS OUT:		10,391,429	8,772,130	5,173,985	386,175	1,233,124	11.87 %	39,794,970	30,636,667	76.99 %



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date February 19, 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: 15

Presenter's Name Megan Kautz/Mohsen Amirmojahedi	Presenter's Title LHTAC Construction Engineering and LRHIP Manager/ Consultant Services Engineer
Preparer's Name Megan Kautz, P.E.	Preparer's Title LHTAC Construction Engineering and LRHIP Manager

Subject

Local Rural Highway Investment Program (LRHIP) Annual Report		
Key Number -	District -	Route Number -

Background Information

The Idaho Transportation Board in conjunction with the Idaho Transportation Department and the Local Highway Technical Assistance Council (LHTAC) developed the Local Rural Highway Investment Program to assist small cities, counties, and highway districts improve their investment in public highway and street infrastructure. Surface Transportation Block Grant Rural (STBGR) Exchange Program, ITD Board Policy 4030 and Administrative Policy 5030, authorizes the funding associated with this program.

This presentation will be an overview of the 2025 distribution and projects.

Recommendations *(Action items require a resolution)*

--



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date February 19, 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: 10 minutes

Presenter's Name Monica Crider, PE	Presenter's Title Consultant Services Engineer
Preparer's Name Mohsen Amirmojahedi, PE	Preparer's Title Consultant Services Engineer

Subject

REQUEST TO APPROVE CONSULTANT AGREEMENTS		
Key Number See table below	District	Route Number

Background Information

Board Policy 4001 delegates authority to the Director or another designee to approve routine engineering professional services agreements of up to \$1,000,000, work task agreements for professional services up to \$500,000, cumulative work task agreements (one or more consultants) on a project up to \$1,500,000 and consultant two-year work task agreement total up to \$1,500,000. Any agreement greater than these thresholds must be authorized by the Board.

Professional service agreements, procured through ITD HQ Design Section, Consultant Services, follow three different processes based on the size of agreement. In all cases, professional services agreements are secured using a qualification-based system rather than a competitive low bid basis used for typical construction contracts.

- Work task agreements less than \$150,000 are procured through a Direct Select process.
- Work task agreements between \$150,000 and \$500,000 are procured through a Request for Information (RFI) process which short lists consultants from a prequalified consultant registry referred to as the Term Agreement list.
- Professional service agreements greater than \$500,000 are solicited through a formal Request for Proposal (RFP).

The scale of these agreements is often anticipated and necessary due to the complexity and magnitude of the associated construction projects. In many instances, the original intent is to solicit the consultant services in phases allowing for greater flexibility for the Department, limited liability, and updating when a more refined scope of work is obtained. In other cases, such as for Construction Engineering and Inspection (CE&I) services, one single agreement may be issued allowing for continuity of the inspector during the construction phase.

Project specific memorandums are attached and listed in the table below, for each project agreement seeking approval.



Board Agenda Item

ITD 2210 (Rev. 12-23)

KEY NUMBER/ SERVICES	PROJECT NAME	DISTRICT	TOTAL PREVIOUS AGREEMENTS	PREVIOUS AUTHORIZATION	THIS AGREEMENT	TOTAL AUTHORIZATION
10005 ¹ / CE&I	SH-53, Pleasant View IC, Kootenai County	1	\$1,650,956	\$1,650,956	\$1,643,878	\$3,294,834
22892 ¹ / Design	Old Hwy 95; UPRR Bridge Replacement, Lakes Highway District	LHTAC 1	\$1,329,538	\$1,329,538	\$79,000	\$1,408,538
23095 ¹ / Design	I-84, Five Mile Rd Overpass and Widening, Boise	ACHD	\$2,520,037	\$2,520,037	\$99,451	\$2,619,488
23239 ¹ / CE&I	SH-3, Fossil Bowl to Emerald Creek, Shoshone County	1	-	-	\$1,354,000	\$1,354,000
23330 ¹ / Design	E Parkway, Barney Dairy Road to 7th N, Rexburg	LHTAC 6	\$722,179	-	\$550,000	\$1,272,179
23616 ¹ / Design	US-2, Priest River Bridge, Bonner County	1	\$2,316,809	\$2,318,000	\$80,995	\$2,397,804
23956 ¹ / CE&I	SH-16, I-84 System IC and Franklin RD IC, Nampa	3	\$1,854,824	\$1,854,824	\$1,902,000	\$3,756,824
24821 ¹ / Design	I-84, Gowen Rd to Mountain Home Exit 90, Ada & Elmore Counties	3	-	-	\$1,954,339	\$1,954,339

- 1 Professional Agreements > \$1M
- 2 Work Task Agreements > \$500K
- 3 Cumulative Work Task Agreement for project > \$1.5M/
- 4 Consultant Two-year Work Task total > \$1.5M

Recommendations *(Action items require a resolution)*

Approval of resolution on page 66.



DATE: February 2, 2026

Program Number(s) A010(005)

TO: Monica Crider, PE *MC*
State Design Engineer

Key Number(s) 10005

FROM: Ryan Hawkins, PE RLH
D1 Engineer

Program ID, County, Etc. SH-53, PLEASANT
VIEW IC, KOOTENAI CO

RE: Request to approve professional services agreement authorization to greater than \$1,000,000 on the HMH, LLC professional services agreement for the SH-53, Pleasant View IC, Kootenai County

The purpose of this project is to improve highway safety and traffic flows in the rapidly growing Hauser area, mitigate a physical barrier posed by the rail corridor within the community, and remove the risk of future highway-rail grade crossing accidents/incidents along this rail corridor through the elimination of three at-grade crossing by constructing a highway interchange and highway-rail grade separation at the intersection of SH-53 and Pleasant View Road in Hauser, Idaho.

In January 2024, through Request for Proposal (RFP), HMH, LLC was selected to provide Construction Engineering and Inspection (CE&I) services for this project. The CE&I agreement for 2024 construction year was \$455,065.

In April 2025, the Board authorized agreement amount for \$1,650,956. The CE&I agreement for 2025 construction year was written for \$1,195,891.

Negotiated cost of services to complete the 2026 construction year services is \$1,643,878. For the third season, the increased cost is due to labor cost increases, increased anticipated inspection hours based on the contractors proposed schedule, and increased sampling and testing requirements with larger quantities of asphalt placement in 2026. This brings the total cost of services to \$3,294,834, which is approximately 8% of the programmed construction funding. **This request is to authorize the agreement amount up to \$3,294,834.**

Currently, there is \$3,876,254 obligated for construction services by consultants, and this includes other consultant agreements. There is adequate funding for these services.



DATE: January 29, 2026

Program Number(s) A022(892)

TO: Monica Crider, PE *MC*
State Design Engineer

Key Number(s) 22892

FROM: Laila Kral, PE *LK*
LHTAC Administrator

Program ID, County, Etc. OLD HWY 95; UPRR
BR REPLACEMENT, LAKES HD

RE: Request to approve professional services agreement authorization to greater than \$1,000,000 on the David Evans and Associates, Inc. (DEA) professional services agreement for the Old Hwy 95; UPRR Bridge Replacement, Lakes Highway District

The purpose of this project is to take the alternatives developed in the Lakes Highway District planning study and carry them into the NEPA process for final evaluation of alternatives, selection, design, and construction of improvements near Athol, Idaho in Kootenai County. This includes replacing a structurally deficient bridge across the UPRR and realigning Old Highway 95 to provide an improved connection to a future interchange at Parks Road and US 95.

In April 2021, through A Request for Proposal (RFP), David Evans and Associates, Inc. (DEA) was selected to provide design services. The project design was split into two phases. Phase 1 took the project through approved concept report, which is complete. Phase 2 takes the project from approved concept to PS&E. Negotiated cost of services for Phase 1 was \$190,227 and Phase 2 was \$1,139,311. In February 2024, the Board authorized an agreement amount for negotiated design services up to \$1,329,538.

A supplemental agreement is needed to cover an additional report as requested by the Idaho State Historic Preservation Office (SHPO) to assess the project impacts on the Old Highway 95 and the UPRR Bridge as historic resources. Negotiated cost of the additional services is \$79,000, bringing the total agreement amount to \$1,408,538, which is approximately 8% of the estimated construction cost. **This request is to authorize the agreement amount up to \$1,408,538.**

Currently there is \$1,427,000 obligated for design services by consultants and there are no other agreements written.



DATE: February 3, 2026

Program Number(s): A023(095)

TO: Monica Crider, PE *MC*
State Design Engineer

Key Number(s): 23095

FROM: Rachel Speers, PE
ACHD Project Manager

Program ID, County, Etc. I-84, FIVE MILE RD
OVERPASS & WIDENING, BOISE

RE: Request to approve professional services agreement authorization to greater than \$1,000,000 on the HDR Engineering, Inc. professional services agreement for the I-84, Five Mile Rd Overpass and Widening, Boise

The purpose of this project is to expand Five Mile Road to 5 lanes between Overland Road and Franklin Road and replace the existing bridge overpass with a 4-lane structure. This project also includes improvements at both the intersections of Five Mile Road and Overland Road, and Five Mile Road and Franklin Road to accommodate the roadway expansion, including widening the Ridenbaugh Canal structure. The new interstate overpass bridge span arrangement will need to accommodate additional interstate width that is anticipated to be added in the future under a different project.

In December 2022, through Request for Proposal (RFP), HDR Engineering, Inc. was selected to provide design services from conceptual through final design.

In June 2023, The Board authorized the agreement up to \$2,520,037. The agreement was written for \$2,520,037.

Additional services are needed for additional geotechnical investigation and reporting to support revised bridge embankment and MSE wall design, analysis and reporting for proposed noise wall drilled shaft foundations, and preparation of additional right-of-way easement parcel descriptions and sketches. The added work is required due to revised design assumptions, ITD comments, and updated ACHD right-of-way acquisition direction. These services are negotiated at \$99,451, bringing the total agreement amount to \$2,619,488. This is approximately 10% of the programmed construction funding. **This request is to authorize the agreement amount up to \$2,619,488.**

Currently, there is \$2,747,000 obligated for design services by consultants and there are no other agreements written.



DATE: January 21, 2026

Program Number(s) A023(239)

TO: Monica Crider, PE *MC*
State Design Engineer

Key Number(s) 23239

FROM: Ryan Hawkins, PE RLH
District 1 Engineer

Program ID, County, Etc. SH-3, FOSSIL BOWL
TO EMERALD CR, SHOSHONE CO

RE: Request to approve professional services agreement authorization to greater than \$1,000,000 on the HMH, LLC professional services agreement for the SH-3, Fossil Bowl to Emerald Creek, Shoshone County

The purpose of this project is to maintain mobility on SH-3 by rehabilitating MP 52 to MP 59.7 that is in a state of disrepair and filled with potholes and delamination.

In May 2025, through Request for Proposal, HMH, LLC was selected to provide Construction Engineering and Inspection (CE&I). This project will begin in April 2026 and may extend into May 2027 depending on weather and ground conditions.

Negotiated cost of the CE&I services for the 2026 season is \$1,354,000, which is approximately 10% of the programmed construction funding. **This request is to authorize the agreement amount up to \$1,354,000.**

Currently, there is \$1,800,000 obligated for construction services by consultants, which includes other project consultant agreements. There is adequate funding for these services.



DATE: January 27, 2026

Program Number(s) A023(330)

TO: Monica Crider, PE
State Design Engineer

Key Number(s) 23330

FROM: Laila Kral, PE *MC*
LHTAC Administrator *JK*

Program ID, County, Etc.
E PARKWAY, BARNEY DAIRY ROAD
TO 7TH N, REXBURG

RE: Request to approve professional services agreement authorization to greater than \$1,000,000 on the Forsgren Associates, Inc. professional services agreement for the E Parkway, Barney Dairy Road to 7th N, Rexburg

The purpose of this project is to improve safety, reduce congestion, and minimize commute times by constructing a two-lane paved road from Barney Dairy Road to 7th North including a new bridge crossing the South Fork of the Teton River. This project is the first segment of the East Parkway corridor.

In June 2022, through Request for Proposals (RFP), Forsgren Associates, Inc. was selected to provide design services. This project is expected to be completed by August 2026. The project design includes two phases:

- Phase 1, including phase survey, preliminary design through environmental and design approval.
- Phase 2, final design through PS&E.

Phase 1 agreement was executed for \$722,179. The negotiated cost of the Phase 2 agreement is \$550,000. This agreement will bring the total cost of design services to \$1,272,179. This is approximately 11% of the estimated construction cost. **This request is to authorize the agreement amount up to \$1,272,179.**

Currently, there is \$1,337,000 obligated for design services by consultants and there are no other agreements written.



DATE: January 27, 2026

Program Number(s) A023(616)

TO: Monica Crider, PE *MC*
State Design Engineer

Key Number(s) 23616

FROM: Ryan Hawkins, PE RLH
District 1 Engineer

Program ID, County, Etc. US-2, PRIEST RIVER
BRIDGE, BONNER CO

RE: Request to approve professional services agreement authorization to greater than \$1,000,000 on the HDR Engineering, Inc. professional services agreement for the US-2, Priest River Bridge, Bonner County

The purpose of this project is to replace the current bridge over the Priest River that has reached the end of its design and service life.

In August 2024, through a Request for Proposal (RFP), HDR Engineering, Inc. was selected to provide design services. The project design includes two phases:

- Phase 1, including phase survey, preliminary design through environmental and design approval.
- Phase 2, final design through PS&E.

In January 2025, the Board authorized the agreement amount for design services up to \$2,318,000. The total agreement amount for Phase 1 was \$2,316,809.

During Phase 1, additional geotechnical work is necessary for more soil information. These services have been negotiated at \$80,995, bringing the total agreement amount to \$2,397,804. This is approximately 15% of the programmed construction funding. **This request is to authorize the agreement amount up to \$2,397,804.**

Currently, there is \$4,500,000 obligated for design services by consultants and there are no other agreements written.



DATE: February 3, 2026

Program Number(s) A023(956)

TO: Monica Crider, PE *MC*
State Design Engineer

Key Number(s) 23956

FROM: Jason Brinkman, PE
for D3 Engineer

Program ID, County, Etc. SH-16, I-84 SYSTEM
IC AND FRANKLIN RD IC, NAMPA

RE: Request to approve professional services agreement authorization to greater than \$1,000,000 on HMH, LLC professional services agreement for the SH-16, I-84 System IC and Franklin RD IC, Nampa

The purpose of the SH-16 corridor expansion from I-84 to SH-44 is to address growth, improve mobility and reduce travel time. This project will construct improvements on SH-16 from I-84 to Franklin Road, including a new system interchange with I-84 and a Franklin Road interchange.

In February 2025, through Request for Proposals (RFP), HMH, LLC was selected to provide Construction Engineering and Inspection (CE&I) services.

In October 2025, the Board authorized agreements up to \$1,854,842. The CE&I agreement for 2025 construction year was written for \$1,854,824.

The CE&I services for 2026 construction year have been negotiated at \$1,902,000. This brings the total agreement amount to \$3,756,824, which is approximately 5% of the programmed construction funding. **This request is to authorize the agreement amount up to \$3,756,824.**

There is currently \$6,490,000 obligated for construction services by consultants, and this includes other consultant agreements. There is adequate funding for these services.



DATE: January 27, 2026

Program Number(s) A024(821)

TO: Monica Crider, PE *MC*
State Design Engineer

Key Number(s) 24821

FROM: Jason Brinkman, PE
JB District 3 Administrator/Engineer

Program ID, County, Etc. I-84 GOWEN RD TO
MOUNTAIN HOME EXIT 90, ADA and ELMORE
CO

RE: Request to approve professional services agreement authorization to greater than \$1,000,000 on the David Evans and Associates, Inc. professional services agreement for the I-84, Gowen Rd to Mountain Home Exit 90, Ada & Elmore Counties

The purpose of this project is to improve operating conditions, safety, and mobility on I-84 from the Gowen Road interchange (IC) in southeast Boise (MP 57) to the Mountain Home IC (MP 90) by adding additional travel lanes westbound and eastbound along with improvements to affected interchanges, interchange ramps, and local roads crossing I-84.

In July 2025, through a Request for Proposal (RFP), David Evans and Associates, Inc. was selected to provide planning services. This project is being split into two phases:

- Phase I includes all initial surveying, base mapping, traffic operations, drainage and irrigation, and the preparation of concept improvements.
- Phase II will include advancing the project through Planning, Conceptual Design, and Environmental Evaluation tasks, to arrive at a preferred concept-level alternative for the I-84 widening.

The Phase 1 services have been negotiated at \$1,954,339. Construction is not currently funded. **This request is to authorize the agreement amount up to \$1,954,339.**

Currently, there is \$2,400,000 obligated for design services by consultants and there are no other agreements written.



Board Agenda Item

ITD 2210 (Rev. 12-23)

WHEREAS, Board Policy 4001 requires the Idaho Transportation Board (Board) to authorize professional services agreements greater than \$1,000,000 and each subsequent cost increase, work task agreements greater than \$500,000, cumulative work task agreements on a project greater than \$1,500,000, and consultant two-year work task agreement total greater than \$1,500,000; and

WHEREAS, the Idaho Transportation Board has been provided details about each project requesting authorization; and

WHEREAS, funding will be committed to these agreements before they are executed.

NOW THEREFORE BE IT RESOLVED that the Board hereby grants the authority for professional service agreement(s) as noted in the following table:

KEY NUMBER/ SERVICES	PROJECT NAME	DISTRICT	TOTAL PREVIOUS AGREEMENTS	PREVIOUS AUTHORIZATION	THIS AGREEMENT	TOTAL AUTHORIZATION
10005 ¹ / CE&I	SH-53, Pleasant View IC, Kootenai County	1	\$1,650,956	\$1,650,956	\$1,643,878	\$3,294,834
22892 ¹ / Design	Old Hwy 95; UPRR Bridge Replacement, Lakes Highway District	LHTAC 1	\$1,329,538	\$1,329,538	\$79,000	\$1,408,538
23095 ¹ / Design	I-84, Five Mile Rd Overpass and Widening, Boise	ACHD	\$2,520,037	\$2,520,037	\$99,451	\$2,619,488
23239 ¹ / CE&I	SH-3, Fossil Bowl to Emerald Creek, Shoshone County	1	-	-	\$1,354,000	\$1,354,000
23330 ¹ / Design	E Parkway, Barney Dairy Road to 7th N, Rexburg	LHTAC 6	\$722,179	-	\$550,000	\$1,272,179
23616 ¹ / Design	US-2, Priest River Bridge, Bonner County	1	\$2,316,809	\$2,318,000	\$80,995	\$2,397,804
23956 ¹ / CE&I	SH-16, I-84 System IC and Franklin RD IC, Nampa	3	\$1,854,824	\$1,854,824	\$1,902,000	\$3,756,824
24821 ¹ / Design	I-84, Gowen Rd to Mountain Home Exit 90, Ada & Elmore Counties	3	-	-	\$1,954,339	\$1,954,339

1 Professional Agreements > \$1M 3 Cumulative Work Task Agreement for project > \$1.5M
 2 Work Task Agreements > \$500K 4 Consultant Two-year Work Task total > \$1.5M



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date February 19, 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: 5 Min

Presenter's Name Jesse Barrus	Presenter's Title District Engineer D4
Preparer's Name Jesse Barrus	Preparer's Title District Engineer D4

Subject

FY26 Board Unallocated Fund Request For Traffic Control Upgrades		
Key Number	District 4	Route Number SH-75, US-93, I-84

Background Information

The purpose of this agenda item is to seek Board Unallocated Funds to upgrade existing signals, add advance warning signs to signals, and replace a damaged message board.

This project will include several highway traffic control upgrades at various locations throughout District 4.

SH-75	MP 125.8	SH-75/Hospital Dr. Signal	Add advance warning signs
US-93	MP 47.25	US-93/Grandview Signal	Add advance warning signs
SH-75	MP 116.53	Bullion Signal	New cabinet, move electrical service, detection, and battery backup
I-84	MP 183.6	Skeleton Butte DMS	Replace digital message board
SH-75	MP 115.85	Airport Dr. Signal	New cabinet, controller, detection, battery backup, and communications
US-26	MP 150.10	US26/SH46 Gooding Signal	Add advance warning signs

We are asking for FY26 Board Unallocated Funds.

This traffic signal and sign upgrade project is estimated to be \$990,000.

The proposed work is to improve traffic operations in partnership with the Cities of Twin Falls, Hailey and Blaine County. The intent is to release a bid package in May 2026.

Recommendations *(Action items require a resolution)*

Approve attached resolution to create a new project in the ITIP and fund it with FY26 Board Unallocated Funds. Resolution on page 69.

**IDAHO TRANSPORTATION BOARD
STATE FUNDED UNALLOCATED ACCOUNT**

State Fiscal Year 2026

as of 2/4/26, following Board approval

	Beginning Balance	\$ 10,000,000
--	--------------------------	----------------------

<u>Date</u>	<u>District</u>	<u>Key No.</u>	<u>Project Route, Name</u>	<u>Cost</u>	
07/24/25	1	25110	US 95, CONKLING RD INT ILLUMINATION, KOOTENAI CO	\$ 250,000	
08/21/25	6	25115	US 26B, COUNTY LINE RD INT IMPRV, RIRIE	\$ 465,000	
10/15/25	3	25120	SH 55, HORSESHOE BEND DRAINAGE IMPROVEMENTS, BOISE CO	\$ 1,250,000	
10/15/25	3	25121	SH 16, SH 21 & SH 52 INTERSECTION IMPRV, ADA & GEM COS	\$ 1,400,000	
REQUEST	4	NEW	FY26 TRAFFIC CONTROL UPGRADES, D4	\$ 990,000	
				Total	\$ 4,355,000

	Ending Balance	\$ 5,645,000
--	-----------------------	---------------------

RESOLUTION

WHEREAS, the Idaho Transportation Board supports the ITD mission of safety, mobility, and economic opportunity.

WHEREAS, it is in the public interest for ITD to improve traffic signal operations at various locations throughout District 4; and

WHEREAS; ITD is prepared to advertise and construct the FY26 Traffic Control Upgrades project.

NOW THEREFORE BE IT RESOLVED, that the Board approves the FY26 Traffic Control Upgrades project using FY26 Board Unallocated Funds at an estimated cost of \$990,000.

BE IT FUTHER RESOLVED, that the Board approves staff to adjust the program and amend the approved FY26-32 Idaho Transportation Investment Program accordingly.



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date 2/19/26

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: 10 min

Presenter's Name Todd Hubbard	Presenter's Title District Engineer
Preparer's Name Todd Hubbard	Preparer's Title District Engineer

Subject

I-15, Riverton Rd Bridge		
Key Number	District	Route Number
	5	I-15

Background Information

District 5 seeks Board approval to add, **I-15, Riverton Rd Bridge** project to the Bridge Program of the Idaho Transportation Investment Program (ITIP).

The Riverton Road Bridge serves as cross-town access for the City of Blackfoot. The Riverton Road bridge was hit on October 30, 2025, causing a closure of Riverton Road and partial closure of I-15 southbound. District staff have worked through solutions to restore Riverton Rd. Bridge, including multiple repair options and a full replacement.

The district is seeking approval to add the Riverton Rd. Bridge project to the program as a full bridge replacement.

The funding will come with Transportation Expansion and Congestion Mitigation (TECM) bid savings. The anticipated construction cost is \$10,000,000.

Recommendations *(Action items require a resolution)*

Resolution on page 71.

RESOLUTION

WHEREAS, the Idaho Transportation Board supports the Idaho Transportation Department (ITD) mission of safety, mobility, and economic opportunity; and

WHEREAS, it is in the public interest for ITD to restore the Riverton Road Bridge over Interstate 15 in Blackfoot due to a bridge strike on October 30, 2025; and

WHEREAS, multiple repair options have been evaluated, including full replacement, and the benefit-cost analyses for repair and replacement were found to be comparable, and to facilitate timely restoration and best use of funds; and

WHEREAS, ITD is currently advancing a design effort to add an additional lane to this section of Interstate 15, and future expansion of I-15 would require replacement of the Riverton Road Bridge; and

WHEREAS, the damage to the structure was significant enough that ITD accelerate the bridge replacement component of the project; and

WHEREAS, ITD is prepared to incorporate this project into the approved Fiscal Years 2026–2032 Idaho Transportation Investment Program (ITIP).

NOW THEREFORE BE IT RESOLVED, that the Board approves full replacement of the Riverton Road Bridge.

BE IT FURTHER RESOLVED, that the Board approves the addition of the I-15 Riverton Road Bridge project with an estimated cost of \$10,000,000, to Fiscal Year 2026 of the approved FY 2026–2032 ITIP, to be funded with statewide balancing.



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date February 19, 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: 10 min

Presenter's Name Todd Hubbard	Presenter's Title District 5 Engineer
Preparer's Name Greydon Wright	Preparer's Title Traffic/Operations Engineer

Subject

FY26 Board Unallocated Request, I-15 Digital Message Boards		
Key Number	District 5	Route Number I-15

Background Information

The purpose of this agenda item is to seek Board approval to add the **I-15, Digital Message Sign (DMS)** boards to the program, per policy 5011 *Idaho Transportation Investment Program (ITIP)*.

The section of I-15 from McCammon to the Utah border is known for extreme weather conditions from wind to snow. Last December, we experienced 80 mph wind gusts that knocked over 14 semi-trucks between Inkom and Downey. The Malad Summit in the area is also known for hazardous weather conditions in the winter. This area has no advance warning for the traveling public to warn them of weather and roadway conditions.

This request is to be able to design and install two new DMS boards on I-15. One board will be installed in the area of the Cherry Creek Rest Area by the Utah border for northbound traffic. The other board would be installed by the McCammon Interchange for southbound traffic. Both locations are in areas that would give drivers a chance to make a decision on whether or not to proceed. The signs could also be used for conditions on US-30, which is a heavily utilized route for trucks as well.

These additional DMS boards are estimated to be \$1,000,000, which includes design and construction. The project would be funded with FY26 Board Unallocated Funds, if approved.

Recommendations *(Action items require a resolution)*

Resolution on page 74.

**IDAHO TRANSPORTATION BOARD
STATE FUNDED UNALLOCATED ACCOUNT**

State Fiscal Year 2026

as of 2/5/26, following Board approval

Beginning Balance					\$ 10,000,000
<u>Date</u>	<u>District</u>	<u>Key No.</u>	<u>Project Route, Name</u>	<u>Cost</u>	
07/24/25	1	25110	US 95, CONKLING RD INT ILLUMINATION, KOOTENAI CO	\$ 250,000	
08/21/25	6	25115	US 26B, COUNTY LINE RD INT IMPRV, RIRIE	\$ 465,000	
10/15/25	3	25120	SH 55, HORSESHOE BEND DRAINAGE IMPROVEMENTS, BOISE CO	\$ 1,250,000	
10/15/25	3	25121	SH 16, SH 21 & SH 52 INTERSECTION IMPRV, ADA & GEM COS	\$ 1,400,000	
REQUEST	4	NEW	FY26 TRAFFIC CONTROL UPGRADES, D4	\$ 990,000	
REQUEST	5	NEW	I 15, DMS SIGNS, D5	\$ 1,000,000	
					Total \$ 5,355,000
Ending Balance					\$ 4,645,000

RESOLUTION

WHEREAS, the Idaho Transportation Board supports the Idaho Transportation Department (ITD) mission to provide safety, mobility, and economic opportunity; and

WHEREAS, it is in the public interest for ITD to install two new Dynamic Message Sign (DMS) boards on Interstate 15 in the vicinity of the Cherry Creek Rest Area and McCammon; and

WHEREAS, installation of these DMS boards will allow ITD to share timely information with travelers on I-15 and improve roadway safety; and

WHEREAS, these locations will also allow ITD to share traveler information for other corridors, including US-30, which carries significant commercial traffic, thereby increasing the availability of critical travel information; and

WHEREAS, ITD is prepared to incorporate this project into the approved Fiscal Years 2026–2032 Idaho Transportation Investment Program (ITIP).

NOW THEREFORE BE IT RESOLVED, that the Board approves the addition of the Fiscal Year 26, I-15 DMS boards project to the approved FY26-FY32 ITIP using \$1,000,000 in FY26 Board Unallocated Funds.



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date 02/19/2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: 15 Min

Presenter's Name Jason Brinkman/Vince Trimboli	Presenter's Title District Engineer/Transportation Program Manager
Preparer's Name Brian Duran	Preparer's Title Development Services Manager

Subject

SH-55 SALES TAX ANTICIPATION REVENUE (STAR) Agreement		
Key Number	District 3	Route Number

Background Information

District 3 seeks Board approval to add **SH-55, State Street to Hill Road North** project to the Idaho Transportation Investment Program (ITIP) and to enter into a Sales Tax Anticipation Revenue (STAR) agreement with Costco for the widening and upgraded intersection improvements included in the project.

The purpose of the project is to facilitate the improvement of the corridor through widening, and detached and upgraded intersection treatments.

A traffic impact study has been completed. This project will add a northbound lane on SH-55 from SH-44 to north of Hill Rd., add a second southbound left-turn lane at SH-55 and Hill Rd, widen SH-44 from Horseshoe Bend Rd. to Jennie Lane, and SH-44 corridor and SH-55 corridor signal retiming.

Adding this proposed project to the ITIP will allow ITD staff to develop a detailed cost estimate to determine the amount of additional State or Federal funding needed and will allow ITD to pursue developer partnerships including Costco who has shown interest in engaging in the STAR Program to facilitate components of the improvements and expansion on SH-55 and the local road system. Improvements for this project would be considered privately funded.

ITD staff and Costco have partnered in the development of project scoping, design elements, cost estimates, project phasing, project exhibits, and other supporting documentation to support a draft STAR agreement.

The scope of the project includes intersection improvements along SH-55 at Hill Rd. widening on SH-44 from Horseshoe Bend Rd. to Jennie Lane, approximately one mile of widening on SH-55 from SH-44 to north of Hill Rd., and corridor signal retiming. These improvements are in addition to significant improvements to the surrounding local road system. The widening and intersection improvements will provide for greater capacity on SH-55.

Recommendations *(Action items require a resolution)*

Resolution on page 99.

SALES TAX ANTICIPATION REVENUE REIMBURSEMENT AGREEMENT

Eagle Idaho Costco

This SALES TAX ANTICIPATION REVENUE AGREEMENT (“Agreement”) is made and entered into this ____ day of _____, _____ (“Effective Date”), by and among the IDAHO TRANSPORTATION DEPARTMENT, an executive department of the state of Idaho (“ITD”), the IDAHO TRANSPORTATION BOARD, a board created pursuant to the laws of the state of Idaho (“ITD Board”), the ADA COUNTY HIGHWAY DISTRICT (“ACHD”), a highway district created pursuant to the laws of the state of Idaho, and COSTCO WHOLESALE CORPORATION, a Washington corporation (“Developer”). Collectively, the entities entering into this Agreement may be identified as “Parties.” Individually, any entity entering into this Agreement may be identified as “Party.”

RECITALS AND AGREEMENT

A. Developer intends to develop a retail complex in a single location known as the Eagle Idaho Costco (“Complex”) located within the city limits of Eagle, in Ada County, Idaho. The Complex is located northeast of the intersection of U.S. Highway 55 and Hill Road and is legally described and graphically depicted on Exhibit A (“Complex Site”). The Complex shall be a “retail complex” as that term is used and defined pursuant to the statutory provisions of the Sales Tax Anticipation Revenue Act, codified in Idaho Code Sections 63-3641 and 63-3638(12), as it exists on the Effective Date of this Agreement or, if it is amended during the 2026 Idaho legislative session, then as it exists on the effective date of such amendment (“STAR Act”).

B. Developer further intends in connection with the build-out of the Complex to design, construct and install certain approved transportation improvements in accordance with approved plans (the “Improvements”) within the existing and planned public right-of-way adjacent to or near the Complex (“Improvements Site”) all as described and generally depicted on Exhibit B. The cost to design, construct, and acquire necessary right-of-way for the Improvements shall meet or exceed the minimum statutory requirements for the Improvements, which shall be “approved transportation improvements” as that term is used and defined in the STAR Act.

C. Subject to applicable federal control of interstate highways, ITD has jurisdiction over all state highways within the state of Idaho. ACHD has jurisdiction over all local roads/highways within Ada County. As used in this Agreement, “Applicable Agency” shall refer to either ITD or ACHD, depending on which agency has jurisdiction over the location of the specific Improvements at issue. As used in this Agreement, “Agencies” shall refer to ITD and ACHD collectively, and “Agency” shall refer to either ITD or ACHD.

D. Developer intends to construct the Improvements in two phases—“Phase 1 Improvements” and “Phase 2 Improvements” (each as identified in Exhibit B). The Agencies will independently determine how best to proceed with their respective right-of-way acquisitions for the two phases. The Parties believe that the phased construction of the Improvements is desirable to mitigate the Complex’s impacts to the transportation system; to provide safe, adequate and efficient access to the Complex; and to improve the transportation system in the vicinity of the

Complex. Construction of Improvements at the Improvements Site is referred to herein as the “Project.” The Parties agree that the Project is in the public interest.

E. The Parties acknowledge that Developer will seek sales tax rebates from the Idaho State Tax Commission (“Tax Commission”) for the Project to recoup Developer’s eligible costs pursuant to the STAR Act and that the Agencies shall reasonably cooperate and provide any available information to assist Developer in obtaining such rebates. The Parties further acknowledge that any and all risk associated with STAR Act reimbursement lies solely with Developer and that Agencies make no representation or assurance that Developer’s claimed costs will be deemed eligible in whole or in part.

F. The Parties desire by this Agreement to set forth certain terms and conditions regarding Developer’s work on the Project, ITD’s and ACHD’s participation and oversight of the Project, and Developer’s receipt of sales tax rebates to recoup eligible costs for the Project, which all shall be in accordance with the provisions of this Agreement and in accordance with applicable laws, rules, regulations and specifications, including without limitation the STAR Act. This Agreement is only intended to fully comply with the requirements of the STAR Act (including Idaho Code Section 63-3641(2)(a)) to facilitate Developer’s efforts to obtain rebates of sales tax for the cost of the Improvements as contemplated by the STAR Act.

G. The Parties are authorized to enter into this Agreement pursuant to the STAR Act, as well as other Idaho law including, but not limited to, Title 40 of Idaho Code (including without limitation Idaho Code Sections 40-309, 40-310, and 40-317 and 40-604).

NOW, THEREFORE, for and in consideration of the above recitals, mutual covenants and consideration in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

SECTION 1.
GENERAL OBLIGATIONS

1.1 Construction of Improvements. Subject to the terms and conditions in this Agreement, each Agency shall acquire the necessary right-of-way for the Project within its jurisdiction and Developer shall construct the Improvements generally in accordance with the plans approved by the Agencies.

1.1.1 Developer shall commence construction of the Phase 1 Improvements by providing the required surety referenced in Section 3.4 below as soon as practicable after the following events have occurred:

- (i) the real estate closing on Developer’s purchase of the Complex Site;
- (ii) the Agencies’ approval of final design plans for the Phase 1 Improvements and approval of the Construction Contract (as defined in Section 3.2 below), which approvals shall not be unreasonably withheld, delayed, or conditioned by the Agencies; and
- (iii) ACHD’s and ITD’s obtaining possession of all right-of-way and easements

necessary for construction of the Phase 1 Improvements as designed (Exhibit D contains a listing of anticipated right-of-way and easements; this listing may be modified to reflect the final design; temporary construction easements only for the convenience of the Contractor will be separately acquired by the Contractor and are not subject to this provision).

Once Phase 1 construction begins, Developer shall diligently prosecute the Phase 1 Improvements until completed. ITD and the Developer understand and agree that a separate ITD Access Permit will be prepared and signed subsequent to the signing of this Agreement, which shall be consistent with the terms and conditions of this Agreement including the specific conditions under which the Project Improvements must be completed or are excused. Nothing herein shall be construed to relieve Developer's obligations to comply and satisfy all the terms and conditions of any ACHD approval, the ITD Access Permit, and all subsequent construction permits required upon final design approval and pursuant to the approved development applications (collectively, "Approvals") except as otherwise provided in Section 1.2 below. Further, nothing herein shall be construed to constitute a waiver of Developer's rights to challenge or to seek modifications of any of the Approvals.

- 1.1.2 The Parties understand that Phase 1 will be Substantially Complete (as defined in Section 4.5.1 below) prior to issuance of the certificate of occupancy for any facilities within the Complex.
- 1.1.3 Developer will diligently work with the Agencies on design plans for the Phase 2 Improvements so that Preliminary Design Plans are submitted within six (6) months and Final Design Plans are submitted within twelve (12) months after the Costco store opening at the Complex. Developer shall commence construction of the Phase 2 Improvements by providing the required surety referenced within Section 3.4 below within two (2) years of the following being met: (i) completion of and acceptance by the Agencies of the Phase 1 Improvements; (ii) the Costco store opening at the Complex; (iii) the Agencies' approval of final design plans and the Construction Contract for the Phase 2 Improvements, which approvals shall not be unreasonably withheld, delayed or conditioned; and (iv) the Agencies obtaining possession of the necessary Phase 2 right-of-way (as referenced in Exhibit D). Once Phase 2 construction begins, Developer shall diligently prosecute the Phase 2 Improvements until completed. Developer may opt, in its sole discretion, to proceed with Phase 2 Improvements contemporaneously with Phase 1 Improvements; in such event, only Phase 1 must be Substantially Complete prior to occupancy of buildings within the Complex, consistent with Section 1.1.2.
- 1.1.4 If the respective right-of-way for each phase as specified in Exhibit D or required by the Agencies is not available for Construction of Improvements within two (2) years of right-of-way plan approval for each phase, then Developer shall be excused from its obligations under this Agreement to proceed with the Project and to construct such Improvements.

- 1.1.5 Developer's obligation to commence the Phase 2 Improvements is contingent on the availability of sufficient remaining rebate capacity to cover the estimated cost of Phase 2, *after* all Project Costs (as defined in Section 5.1) for Phase 1 are taken into account, within the STAR Act's statutory limit for the total rebate that may be paid to Developer for both Phase 1 and Phase 2 Project Costs.
- 1.2 Construction of Improvements by Others. Developer shall have no obligation to construct any Improvements or to otherwise be responsible for or to provide reimbursement if any other person or entity constructs such Improvements prior to the accrual of Developer's obligation to do so under this Agreement, except to the extent that Developer has expressly assumed such obligation by agreement with such other person or entity. Further, Developer's agreement to construct certain Improvements pursuant to this Agreement shall not relieve any other person or non-governmental entity of its obligation to install any improvements that such person or non-governmental entity may otherwise have and shall not waive any right Developer may have to reimbursement. For example, some Improvements may front on property that is not owned by Developer. Should the owner of that property seek to develop that property prior to construction of Improvements on or along that property, then such owner shall not be relieved of its obligations to improve its frontage, and Developer shall have no obligation to improve such frontage or to reimburse the owner for the same.
- 1.3 Governmental Approvals. Developer shall be responsible for obtaining all governmental approvals required for the Project; ITD and ACHD shall cooperate with and assist Developer with the Project in a timely manner. The Parties recognize that federal approvals for the Project, if any, are beyond the Agencies' and Developer's control, but, nonetheless, ITD and ACHD shall cooperate with Developer in obtaining the same. ITD represents that it shall take the appropriate legal steps to cause the Improvements to be included on the Idaho Transportation Investment Program in a timely manner. Each Agency represents that it has taken all necessary actions as required by applicable law for such Agency to enter into this Agreement. Nothing in this Agreement is intended to relieve Developer of any other obligation it may have with respect to development and construction of the Complex; nor does this Agreement intend to control such other obligations regarding development and construction of the Complex, and, as such, any failure by Developer to comply with such other obligations may not be deemed to constitute a breach of this Agreement.
- 1.4 Regulations. All work on the Project shall be performed in accordance with applicable laws, ordinances, regulations, policies, procedures, and guidelines for state and local highways respectively.
- 1.5 Access to Information by ITD and ACHD. Developer shall provide ITD and ACHD with access to all non-confidential designs, plans, specifications, reports, data and other materials (both electronic and hard copy) produced by Developer and its agents and contractors under this Agreement, as may be reasonably requested from time to time by the Agencies.
- 1.6 Environmental Matters. In addition to Developer's other obligations set forth herein, Developer shall be responsible for complying with all federal, state, and local

environmental regulations applicable to the Project; provided, however, (1) Developer shall not be liable for any claims arising or resulting from any right-of-way not acquired from Developer that is currently owned by the Agencies or acquired from third parties, and (2) to the extent the necessity for investigation or remediation of pre-existing environmental conditions in, on, or under or about any property or right-of-way prevents Developer from construction of the Improvements, Developer shall be excused from performance under this Agreement until such time as such investigation, remediation or both is completed at no cost to the Project. Nothing herein shall excuse Developer of any requirements imposed under the Approvals or the development approvals for the Complex.

1.7 Rights-of-Way Acquisition and Dedication. The various properties that are necessary or anticipated to be necessary for right-of-way for the Improvements are identified in Exhibit D (right of way needed for the Improvements may be changed by the final design approval). The Parties agree to fully cooperate so as to acquire Project right-of-way. To the extent Developer owns or in the future acquires any identified right-of-way for the Project, Developer shall convey or cause such to be conveyed to ITD or ACHD, by easement, deed or dedication, as necessary as determined by the Applicable Agency. Any such right-of-way conveyance shall only be subject to those encumbrances previously approved by the Applicable Agency. Developer will provide a Level 1 Environmental Site Assessment for any right-of-way owned and conveyed by Developer. Both the completed Improvements and the land occupied by the completed Improvements shall be publicly owned, or controlled if within an easement, and maintained by the Applicable Agency upon completion of the Improvements and/or Project and acceptance by the Applicable Agency in accordance with any applicable law, rule or regulation.

1.7.1 Right-of-Way for Improvements. Apart from that right-of-way owned by Developer, the Applicable Agency shall obtain possession of all right-of-way, easements or other property rights necessary for construction of the Improvements, including by commencing legal possession and/or commencing the condemnation process for all rights-of-way, easements or other property rights, if necessary, as expeditiously as reasonably possible, and at least by three (3) months after Right-of-Way Plans for the Improvements are approved. Developer agrees to fully compensate the Applicable Agency for all right-of-way acquisition costs for the Project, and Developer may then pursue STAR reimbursement for such amounts paid to the Agency. If Developer faces time-critical deadlines for right-of-way acquisition, Developer may independently pursue right-of-way acquisition by whatever means it deems appropriate. If Developer does pursue right-of-way acquisition, then it will convey any acquired property to the Applicable Agency as indicated in Section 1.7. Developer understands and agrees that it will be responsible for providing the following documents to the Applicable Agency prior to the Agency's commencing acquisition on any parcels.

- (1) Right-of-way plans;
- (2) Legal descriptions of proposed acquisitions (stamped by surveyor);
- (3) Ownership data sheet;

- (4) Cost Estimate (Developer will complete ITD form: ITD-2839); and
- (5) Title commitments, including copies of all exception documents, vesting deeds, tax information, and plat map.

1.7.2 Reimbursement for Incomplete Project. In the event sufficient right-of-way is not obtained to complete the Project, or phase thereof, prior to the date set forth in Section 1.1.4 herein, and Developer has paid an Agency for partial right-of-way acquisition or other costs pursuant to this Agreement that have not been repaid to Developer, the Agency will reimburse Developer for such payments at such time as the Agency constructs, or accepts construction by others, of the Improvements within such phase(s) of the Project.

1.8 Utilities. Developer will identify, locate and determine conflicts between the Improvements and existing utilities. Developer will create a set of utility plans as characterized by ITD's Roadway Design Manual and the Guide for Utility Management and ACHD's utility regulations and standards to map relocations and/or adjustments. Developer will prepare utility agreements per the ITD Guide for Utility Management including coordination with utilities during Project design. ITD shall pursue execution of utility agreements and/or waivers, as necessary.

1.9 Traffic Signals or Roundabouts. New or modified traffic signals or roundabouts shall be designed to meet ACHD's equipment and design standards. Fiber shall be installed to connect all new or modified traffic signals to ACHD's Traffic Management Center. Existing fiber lines shall be relocated as necessary outside of the roadway.

1.10 Financing. Nothing in this Agreement is intended to restrict or limit, nor may it be deemed to imply a restriction or limitation upon the ability of Developer to pursue either public or private financing, or any combination thereof, as determined by Developer in its sole and absolute discretion, subject to applicable law. ACHD and ITD shall not accept the completed Improvements if the Improvements are encumbered by a security interest or any other lien.

1.10.1 Lender Information. ACHD and ITD understand and agree that in order to construct and install the Improvements, Developer may obtain third party lender financing and that such lender(s) may require certain confirmations and assurances regarding this Agreement. ACHD and ITD agree to cooperate in providing confirmation and assurance and other reasonable information necessary to accommodate Developer's financing, such as customary certificates stating whether or not the Agreement is still in full force and effect, or whether or not the Agencies are aware of any uncured default by Developer at that time. Developer understands and agrees that ACHD and ITD will not incur any liability associated with this Agreement or Developer's financing.

1.11 Developer to Pay Agencies' Project Related Expenses. Developer understands and agrees that each Agency is entitled to recoup all eligible expenses incurred by the Agency for the design, right-of-way, permitting and administering the Project. Further, Developer

understands and agrees that it will be responsible for the following expenses incurred by the Agency, which the Parties agree are reimbursable Project Costs pursuant to the STAR Act:

- (1) Agency staff time to review and/or respond to any traffic, transportation, impact or similar engineering studies;
- (2) Agency staff time to review and/or respond to any Project construction plan sheets or associated documentation;
- (3) Agency staff time to review and/or respond to any appraisal or related documentation;
- (4) Agency-incurred appraisal fees including hiring external appraisers if required to establish the value of property so as to address new, additional, or modified design or use, or the relocation of approaches or other encroachments;
- (5) Agency-incurred acquisition, negotiation and closing fees to determine compensation of the property owner and process final paperwork;
- (6) Agency-incurred condemnation fees to pursue condemnation actions or legal possession actions;
- (7) Agency-incurred closing fees;
- (8) Agency staff inspection fees to monitor and accept work, including follow up or additional inspections if necessary (as applicable, such fees will include a loaded payroll rate, vehicle rental cost, subsistence, and other expenses incurred);
- (9) Agency staff time executing utility agreements and/or waivers;
- (10) Subject to Developer's prior approval, which shall not be unreasonably withheld, Agency costs associated with the construction of highway modifications or improvements including but not limited to signals, illumination, signs, pavement markings, delineation, guardrail, and culverts;
- (11) Subject to Developer's prior approval, which shall not be unreasonably withheld, Agency costs associated with changes or adjustments to highway features or fixtures ;and
- (12) Agency-incurred expenses related to copying or printing highway plans, permits or related documents.

SECTION 2. **DESIGN OF THE PROJECT**

- 2.1 **Project Manager.** Developer shall designate a project manager to act as a general manager for the Project ("Project Manager"). Developer shall ensure the Project Manager carries out each of Developer's obligations for the Project required by this Agreement. Developer may select a Project Manager of its choosing, subject to the approval of ITD and ACHD, such approval not to be unreasonably withheld, conditioned or delayed. The Project Manager, or a representative thereof as designated by Developer from time to time, shall serve as the point of contact between ITD and Developer, and between ACHD and Developer, during the Project.
- 2.2 **Project Design.** Developer and/or the Project Manager shall be responsible for the design by design professionals of the Improvements. Developer agrees that it will at all times diligently pursue such design in good faith, including reasonable efforts to promptly submit

preliminary and final project plans. The design must be in accordance with all applicable laws and regulations and the terms of this Agreement and Approvals. Improvements on Highway 55 shall be designed in accordance with the current AASHTO Policy of Geometric Highway Design and ITD Roadway Design manual. Improvements shall be designed in accordance with the access requirements specified by the Americans with Disabilities Act (“ADA”). Developer shall be responsible for curing any failure of the Improvements to comply with the ADA.

2.3 Project Plans. Developer has or shall submit the following documents, hereinafter referred to as the “Preliminary Project Plans,” to the Applicable Agency for the Improvements:

2.3.1 Concept report;

2.3.2 Design study report, traffic impact analysis, and request for location/design approval;

2.3.3 Pavement determination; materials reports and hazardous waste assessment, if necessary;

2.3.4 Original plan sheets and electronic design files consistent with Agency requirements;

2.3.5 Special provisions and contract proposal ready for contract advertisement submittal;

2.3.6 A copy of the Notice of Intent filed with the U.S. Environmental Protection Agency to comply with storm water regulations;

2.3.7 Proposed schedule for construction;

2.3.8 Traffic control and phasing plans;

2.3.9 Proposed date for Substantial Completion (as defined in Section 4.5 below);

2.3.10 Survey plans depicting a centerline with all found or set monuments with state plan coordinates and origin of database; and

2.3.11 Record of survey consistent with placed right of way markers.

2.4 Engineer’s Estimate. To assist the Parties in their considerations under this Agreement, Developer shall obtain an estimate of the Project Costs (as defined in Section 5.1 below) within the Preliminary Project Plans for the Project from an engineer licensed under the laws of the state of Idaho and approved by ITD and ACHD, such approval not to be unreasonably withheld, conditioned or delayed.

2.5 Review and Approvals by ITD and ACHD. If not already designated, then as soon as practicable upon the request of Developer, each of ITD and ACHD shall designate a resident engineer and such other personnel as it deems necessary and appropriate to

promptly inspect, review and/or approve such aspects of the Project as are required in connection with this Agreement, including without limitation inspection, review and/or approval of:

- (i) The selection of a Project Manager;
- (ii) The selection of an Engineer;
- (iii) The Preliminary Project Plans (formal approval needed by ITD only; however ITD's approval will entail comment and consent from ACHD for intersections with ACHD roadways);
- (iv) The Final Project Plans (formal approval needed by ITD only; however ITD's approval will entail comment and consent from ACHD for intersections with ACHD roadways);
- (v) The form of the Construction Contract (including specifications); and
- (vi) Installation of the Improvements in accordance with applicable laws and regulations.

ITD and ACHD each agree that it will use its reasonable efforts to expedite all inspections, reviews and/or approvals required of that Agency under this Agreement.

- 2.6 Reimbursement of Agencies' Expenses. ITD and ACHD, each shall agree to provide monthly summary of expenses incurred on the part of the Project for eligible expenses as outlined above and be reimbursed by Developer for such no later than thirty (30) days after billing. Developer shall provide an appropriate method of expense summary submittal, which may include a designated recipient.
- 2.7 Review of Preliminary Project Plans. ITD and ACHD shall review the Preliminary Project Plans and, in a reasonable exercise of its discretion, approve the same, reject the same, or request modifications or additional information. Any rejection or disapproval shall include a clear and concise description of that which needs to be modified in order for the plans to be approved. Each Agency agrees that it will use its reasonable efforts to expedite all inspections, reviews and/or approvals required by the Agency under this Agreement, but no more than ten (10) business days per review and/or approval cycle.
- 2.8 Final Project Plans. Following approval of the Preliminary Project Plans and prior to any commencement of construction, the Parties shall each acknowledge in writing the final, approved plans for the Project ("Final Project Plans"). Following the Parties' written acknowledgment of the Final Project Plans, Developer shall deliver to the Applicable Agency: (i) three (3) sets of the Final Project Plans and (ii) such other related information as is reasonably requested by that Agency.

SECTION 3.
CONSTRUCTION CONTRACT

- 3.1 **Soliciting Bids.** In accordance with the STAR Act, Developer, not a public agency, will perform and fund the approved Improvements on public streets and highways as a private construction project. Although not subject to public bidding requirements, after Agency approval of the Final Project Plans, Developer shall select the contractor(s) (with the contractor hereby being designated as “Contractor” for purposes of this Agreement) for construction of the Project through a fair and competitive bidding process. Developer shall solicit a minimum of three (3) bids from qualified contractors. ITD and ACHD shall review and approve the bid amount prior to Developer awarding the contract(s) to the selected contractor(s).
- 3.2 **Construction Contract Provisions.** The contract for the Project between Developer and the Contractor (“Construction Contract”) shall include, at a minimum, the following provisions:
- 3.2.1 A requirement that the Contractor provide payment and performance bonds required by the Public Contracts Bond Act of Idaho Code Chapter 19, Title 54, naming the Applicable Agency as an additional beneficiary;
- 3.2.2 A requirement that the Contractor and all subcontractors be licensed public works contractors as required by Idaho Code Chapter 19, Title 54;
- 3.2.3 A requirement that Substantial Completion of the Project occur no later than the date specified in the Final Project Plans unless an extension is either approved in writing by the Contractor and Applicable Agency or necessitated by, and equal in length to the delay caused by: strikes, lockouts, fire or other casualty, the elements or acts of God, refusal or failure of governmental authorities to grant necessary permits and approvals for the construction of the Project (Contractor agreeing to use reasonable diligence to procure the same), other causes other than financial beyond Contractor’s reasonable control, or delays caused by ITD or ACHD;
- 3.2.4 A requirement that the Contractor maintain liability insurance insuring against bodily injury or death with limits of not less than Two Million Dollars (\$2,000,000) per person and per occurrence, and property damage with a limit of One Million Dollars (\$1,000,000) per occurrence, naming Developer, ITD and ACHD as additional insureds;
- 3.2.5 A provision that the Contractor shall indemnify Developer, ITD and ACHD from any and all claims by third persons arising out of the performance of the Construction Contract except to the extent the claim arises from the willful or negligent act or omission of Developer, ITD, or ACHD or their agents, contractors or employees;
- 3.2.6 A provision that the Contractor shall obtain the Environmental Protection Agency (EPA) Construction General Permit (CGP) and that the Contractor shall file a Notice of Intent (NOI) and develop and implement an approved Storm Water

Pollution Prevention Plan (SWPPP) prior to commencement of construction, and that the Contractor shall not file a Notice of Termination (NOT) with the EPA until authorized in writing by ITD and/or ACHD. Authorization for the Contractor to file the NOT will be granted by ITD and/or ACHD when the area subject to the CGP has achieved final stabilization as defined in the CGP. ITD and/or ACHD will provide applicable assistance as necessary with the CGP application; however, the Agencies do not assume any additional liability for stormwater violations on property outside of their respective jurisdictions;

3.2.7 At least a two (2) year warranty on the work and materials of the Project, with such warranty assignable to the Applicable Agency; and

3.2.8 The Agencies will be given the opportunity to review and approve all materials certifications prior to Developer's acceptance and payment for incorporated materials.

3.3 Conditions Precedent to Execution of Construction Contract. The following conditions shall be satisfied prior to execution of the Construction Contract:

3.3.1 The Applicable Agency shall review and approve the Construction Contract for compliance with this Agreement, such approval not to be unreasonably withheld, conditioned or delayed. In the event the Construction Contract does not comply with this Agreement, the Applicable Agency may, in a reasonable exercise of its discretion, request modifications or additional provisions to the Construction Contract.

3.3.2 With the exception of temporary construction easements only desired by the Contractor for its convenience during construction, all necessary rights-of-way ownership and easement rights for the applicable phase of the Project (referenced in Exhibit D or as updated by final design approval), have been conveyed and accepted for the Improvements at issue in the Construction Contract. The Agencies are responsible for obtaining all right-of-way and easements necessary to construct the project, provided that the Contractor will be responsible for obtaining any temporary construction easements that it desires only for its convenience during construction.

3.4 Letter of Credit or Cash Deposit or Performance Bond. In addition to the bonding requirements applicable to the Contractor pursuant to Section 3.2.1 *supra*, Developer shall deliver to each Agency an irrevocable and unconditional letter of credit in favor of the Agency in an amount equal to one hundred and ten percent (110%) of the total of the contract price of the Project Costs. The letter of credit shall be issued by either a national bank with a branch in Ada County, Idaho or another financial institution acceptable to the Agency. In lieu of a letter of credit, Developer may provide a cash deposit in the same amount, a corporate guaranty, or pledge other security acceptable to the Agency of equal value, or deliver a performance bond in an amount equal to one hundred and ten percent (110%) of the Construction Contract price. If a bond is used, such shall comply with (a) the requirements of the Public Contracts Bond Act of Idaho Code Chapter 19, Title 54; (b)

the specific provisions discussed in applicable Agency regulations; and (c) any other reasonable project-specific requirements specified by the Agency. Each bond or other surety shall be obtained and be in effect at the time Developer's obligations to construct accrue. When all Developer's contractors for the Project have been paid and the Agency has issued its certificate of completion of the Project, such assurance shall be released to Developer. Developer may request a reduction in the amount of financial assurance as portions of the Project are fully completed, which requests shall not be unreasonably denied or delayed.

- 3.5 Copy of Construction Contract. Developer shall provide ITD and ACHD with a copy of the executed Construction Contract.

SECTION 4. **CONSTRUCTION AND COMPLETION OF THE PROJECT**

- 4.1 Permits and Fees. Prior to commencement of construction of the Project, Developer shall require that the Contractor (i) has obtained all applicable permits to work in the right-of-way and (ii) has paid all applicable fees for such permits. Subject to the limitations in Section 1.7 and as specified in Exhibit D, any other rights-of-way, access easements, construction easements, possession agreements on required right-of-way, and/or permits or licenses required for the Project must be acquired as needed prior to commencement of construction.
- 4.2 Manner of Construction. Developer shall provide for construction of the Project in compliance with the Construction Contract and shall require that Contractor diligently and continuously prosecute such construction to completion.
- 4.3 Change Orders to Contract. Developer shall obtain the written approval of the Applicable Agency before approving any change order in the Construction Contract. Approval from the Applicable Agency for a change order shall not be unreasonably withheld, conditioned or delayed. The Applicable Agency agrees to reasonably cooperate and use reasonable efforts to expedite its review and approval after its receipt of a request for approval; lack of Agency response to a change order request within five (5) business days shall be deemed to be Agency approval of the request.
- 4.4 Inspections. Inspecting and testing shall be accomplished as required by and in accordance with the customary standards of the Applicable Agency and shall be timely performed by the resident engineer or other personnel designated pursuant to Section 2.5. The Agencies may agree to coordinate and/or delegate inspection obligations between the Agencies as they determine appropriate. Inspections will include the opportunity to review and approve all materials certifications prior to Developer's acceptance and payment for incorporated materials; the Agencies' approval will not be unreasonably withheld, conditioned or delayed.
- 4.5 Notice of Substantial Completion and Certificate of Completion.
- 4.5.1 For purposes of this Agreement, the terms "Substantially Complete" or "Substantial Completion" have the same meaning as set forth in the following: construction of

the Project or a phase of the Project shall be considered to be substantially complete when construction traffic control has been removed and when it can be safely used by the public for its intended purpose despite the fact that some item or items remain uncompleted.

- 4.5.2 Upon Substantial Completion of the construction of the Project or a phase of the Project, Developer shall furnish to ITD and ACHD the Project Manager's written certification that the Project or phase is Substantially Complete in accordance with the Final Project Plans.
- 4.5.3 Each of ITD and ACHD shall acknowledge in writing its acceptance of Substantial Completion and issue a notice in recordable form stating that the Project or phase is Substantially Complete ("Notice of Substantial Completion") within fifteen (15) days after the later of (i) delivery of the Project Manager's certification of Substantial Completion to the Agency or (ii) remediation of any non-conforming matters.
- 4.5.4 Within fifteen (15) days after delivery to the Agency of the Project Manager's certification of Substantial Completion, ITD and ACHD shall deliver to Developer a punch list of items left to be completed or corrected that does not affect Substantial Completion but are needed to achieve final completion. Developer and Contractor shall diligently complete the work remaining on the punch list and complete all items within forty-five (45) days. Upon completion of all punch list items, the Applicable Agency shall issue a certification in recordable form stating that the Project or phase is finally complete ("Certificate of Completion").
- 4.5.5 Upon issuance of the Notice of Substantial Completion of the Project or phase, Developer shall within forty-five (45) days deliver to ITD and ACHD drawings for the Project, as-built, in both a reproducible printed format on mylar and in electronic files.
- 4.6 Rights-of-Way. Upon issuance of the Notice of Substantial Completion, any rights-of-way that may have been dedicated or conveyed by Developer as part of the Project or phase shall be accepted by the Applicable Agency, as provided in Section 1.7, subject only to those encumbrances previously approved in writing by the Applicable Agency.
- 4.7 Warranty. Upon issuance of the Notice of Substantial Completion, Developer shall complete all paperwork necessary to assign to the Applicable Agency the Contractor's warranty of the work and materials for the Project or phase.
- 4.8 Representations and Warranties. Developer represents and warrants that upon completion of the Project, the Project shall be free and clear of all liens and encumbrances created or allowed by Developer or its contractors or agents.

SECTION 5.
PAYMENT AND REBATES OF PROJECT COSTS

- 5.1 Definition of Project Costs. No costs incurred by Developer on or before May 6, 2025 shall be considered “Project Costs” or subject to rebate. Subject to that limitation, and for the purposes of this Agreement, the term “Project Costs” means and includes any and all costs directly associated with the Project within the meaning of the STAR Act including such costs incurred prior to the date of this Agreement but after May 6, 2025. Subject to the conditions of Section 5, ITD and ACHD each agree to certify to the Tax Commission all reasonable and legitimate Project Costs falling within these categories: all preliminary planning, design, construction, installation, testing, and inspection costs; any compensation for the Contractor and the Project Manager or other management costs incurred by Developer; all costs of governmental approvals, including all impact fees, application fees, and other fees; all costs of public notice and public hearings related to the Project; any negotiated fee or other charges imposed by governmental entities for the time spent by their employees in connection with the implementation of the Project; costs reimbursed to the Agencies pursuant to Section 1.11 of this Agreement; costs of acquisition, design, construction and installation of the Improvements (including without limitation roads; drainage facilities; utilities; curb, gutter, sidewalks, landscaping and sound walls within the public right-of-way or permanent easements); financing and carrying costs during construction or installation until repayment, including capitalized debt service or repair and replacement or other appropriate reserves, provided that interest on internal financing or carrying costs associated with Project Costs shall be _____ percent (____%); the fair market value of right-of-way provided; the actual cost of right-of-way acquired, and other real property acquisition costs; professional service costs, including those costs incurred for architectural, planning, engineering, consulting and legal advice and services; direct administrative costs; the cost of installing landscaping and improvements up to the back of sidewalk on the Complex Site; and all other costs directly associated with the Project. For illustrative purposes only, a sample budget outlining the categories and magnitudes of expenses expected for the Project is included as Exhibit C. Notwithstanding the foregoing, ITD and ACHD make no representations or guaranties to Developer that any of the foregoing Project Costs are recoverable under the STAR Act. Further, the Parties agree that the Agencies cannot consider the reasonableness of any costs unless and until such costs are incurred and reimbursement is requested.
- 5.2 Payment of Project Costs. Developer shall have the responsibility to pay all Project Costs associated with Developer’s construction of Improvements; however, this Agreement is not intended to be a waiver of any right Developer may have to reimbursement pursuant to the STAR Act or pursuant to any Agreement with a third party. Developer shall have no responsibility to pay Project Costs associated with any Improvements constructed by third parties, except to the extent that Developer has expressly assumed such obligation by agreement with such third party, as discussed in Section 1.2. The Agencies shall have no responsibility to pay any Project Costs or any liability associated with the Project, except that ACHD shall reimburse Developer for any impact fee eligible Project Costs for Project Improvements paid by Developer if Developer is not otherwise reimbursed pursuant to the STAR Act.

- 5.3 Rebates of Project Costs. The parties expressly intend and acknowledge that Developer may apply for and be eligible to receive rebates for all Project Costs pursuant to the STAR Act. The sole exceptions shall be that Developer shall have no right to a rebate for Project Costs for which Developer receives (i) impact fee credits or reimbursement from ACHD, (ii) reimbursement from other property owners or developers or (iii) any other costs that are not reasonable or legitimate for the Project. The Agencies acknowledge that Developer may submit multiple requests for rebate, in accordance with the STAR Act, and the Agencies agree that the Agencies will not refuse to certify reasonable and legitimate Project Costs, provided the request complies with the STAR Act. The parties acknowledge that any and all risk associated with STAR reimbursement lies solely with Developer, and that Agencies make no representation or assurance that Developer's claimed costs will be deemed eligible in whole or in part. Developer understands and agrees that rebates for incorporated materials will not be processed unless and until materials certifications have been reviewed and approved by the Applicable Agency.
- 5.4 Documentation/Audit. In taking action on Developer's request for any attestation, verification and other documentation or information required from ITD or ACHD under the STAR Act, including with respect to Project Costs, ITD and ACHD shall be entitled to rely on the accuracy and completion of information furnished by Developer; provided, however, that each of ITD and ACHD reserves the right, in its sole discretion, from time to time during the term of this Agreement, but not more frequently than one time per quarter, to cause representatives of the Applicable Agency to examine, review, or audit the books and records of Developer to verify Developer's information submitted to the Agency, and Developer agrees to reasonably cooperate if such right is exercised within fourteen (14) days of the date information is submitted by Developer. In this regard, Developer shall keep full and detailed accounts and exercise such controls as may be reasonably necessary for proper financial management of the Project under this Agreement. Nothing contained herein shall relieve Developer of responsibility to provide accurate, complete and detailed records and other supporting documentation needed to comply with the STAR Act, including any rebate requests. Developer shall certify the accuracy and completeness of supporting documentation associated with any rebate request. Developer's failure to provide accurate and complete information to ITD or ACHD shall relieve any obligation of the Agencies to certify any such costs until the information is accurate and complete.
- 5.5 ITD and ACHD Cooperation. ITD and ACHD shall cooperate with Developer in obtaining rebates from the Tax Commission pursuant to and in compliance with the requirements of the STAR Act and this Agreement. ITD and ACHD shall promptly provide such attestations, verifications, certifications and other documentation or information provided by the Developer in connection with the Tax Commission's process of verifying rebate eligibility and making rebates, at such times and from time to time as Developer may reasonably request. Additionally, to the extent such meetings or hearings occur and as reasonably requested by Developer, the Agencies shall reasonably cooperate and use reasonable efforts to attend meetings and hearings with the Tax Commission as necessary to assist Developer in obtaining legitimate rebates from the Tax Commission.

- 5.6 No Representations and Warranties by ITD or ACHD. ITD and ACHD make no representations, warranties or guarantees regarding Developer’s eligibility for any rebate from the Tax Commission under the STAR Act. Developer assumes all risks and acknowledges that it is solely responsible to ensure its eligibility for rebates under the STAR Act. Developer acknowledges to the Agencies, notwithstanding any other provision of this Agreement, as follows:
- 5.6.1 This Agreement does not affect the Approvals or the rules and regulations that Developer must comply with in order to implement the Approvals;
 - 5.6.2 Any future applications or requests to Agencies will be governed by rules and regulations of each of the Agencies in effect at the time of such request;
 - 5.6.3 Concerning the Approvals, the Agencies are not bound by this Agreement to any greater extent than by the Approvals;
 - 5.6.4 Nothing in this Agreement shall be construed to allow Developer any waiver or relief from any of the processes, rules and regulations Developer must follow and comply with to implement the Approvals or to obtain any future approvals from the Agencies;
 - 5.6.5 Nothing herein shall be construed to grant any legal entitlement or vest any right to the development of the Complex;
 - 5.6.6 Nothing in this Agreement shall be construed to create any monetary liability against ACHD and ITD for damages; and
 - 5.6.7 Nothing in this Agreement shall be construed to provide any claim or benefit to a third party.

SECTION 6.
REMEDIES

- 6.1 Default. No Party shall be deemed to be in default under this Agreement except upon the expiration of thirty (30) days after receipt of written notice from another Party specifying the particulars in which such Party has failed to perform its obligations under this Agreement (“Notice of Default”), unless such Party, prior to expiration of said thirty (30) day period, has rectified the particulars specified in the Notice of Default. If the cure is not one that is capable of being completed within such thirty (30) day period but is commenced within such thirty (30) day period and is being diligently prosecuted, then there shall be no default. Such additional period shall apply similarly with respect to any Second Notice of Default given pursuant to Section 6.2 below.
- 6.2 Default by Developer. If Developer defaults with regard to commencement or completion of the Project beyond the expiration of any applicable cure period as provided above in Section 6.1, (i) the Applicable Agency is specifically authorized by this Agreement, and at its election, to enforce the performance bond, letter of credit, cash deposit, or other provided surety required by the Approvals and the terms and conditions of this Agreement

for the Project, and (ii) the Applicable Agency may exercise any other remedies to which it is entitled pursuant to the Approvals; provided, however, that before the Applicable Agency shall be entitled to exercise any remedy under either subclause (i) or (ii) the Applicable Agency shall be required to give Developer a second notice (the “Second Notice”), which Second Notice shall state, in bold and conspicuous type, that it is a Second Notice, and that if Developer does not cure the default within thirty (30) days after receipt of the Second Notice, that the Applicable Agency shall then be entitled to exercise the remedies under either subclause (i) or (ii).

- 6.3 Default by ITD or ACHD. If ITD or ACHD default in the performance of its obligations under the terms and provisions of this Agreement in the time and manner required herein, Developer shall only be entitled to non-monetary damages remedies, such as specific performance, declaratory relief, and injunctive relief.
- 6.4 Attorneys’ Fees. Should any Party find it necessary to employ an attorney for representation in any action seeking enforcement of any of the provisions of this Agreement, the unsuccessful Party in any final judgment or award entered therein shall reimburse the prevailing Party for all reasonable costs, charges and expenses, including reasonable attorneys’ fees expended or incurred by the prevailing Party in connection therewith and in connection with any appeal, and the same may be included in such judgment or award.

SECTION 7.
OTHER PROVISIONS

- 7.1 Notices. All notices, requests, consents, approvals, payments in connection with this Agreement, or communications that any Party desires or is required or permitted to give or make to the other Party under this Agreement shall only be deemed to have been given, made and delivered, when made or given in writing and personally served, or deposited in the United States mail, certified or registered mail, postage prepaid, or sent by reputable overnight courier (e.g., FedEx) and addressed to the parties as follows:

ITD or ITD Board: Idaho Transportation Department
Legal Services Division
Attn: Stephanie Wright
P.O. Box 8028
Boise, ID 83707-1129

ACHD: Ada County Highway District
Attn: _____

DEVELOPER: Costco Wholesale Corporation
Attn: John Shaw
999 Lake Drive
Issaquah, WA 98027

with a copy to: Costco Wholesale Corporation
Attn: Legal Real Estate Management, Location No. []
(Eagle, ID)
999 Lake Drive
Issaquah, WA 98027

with copy of any Costco Wholesale Corporation
Notice of Default to: Attn: George Kaai
999 Lake Drive
Issaquah, WA 98027

Givens Pursley LLP
Attn: Deborah E. Nelson
601 W. Bannock Street
Boise, ID 83702

Notice shall be deemed given upon actual receipt (or attempted delivery if delivery is refused), if personally delivered or rejected.

- 7.2 Force Majeure. Any prevention, delay or stoppage due to strikes, lockouts, labor disputes, acts of God, tariffs or trade restrictions, inability to obtain labor or materials or reasonable substitutes therefore, civil commotion, fire or other casualty, and other causes beyond the reasonable control of the Party obligated to perform, shall excuse the performance by such Party for a period equal to any such prevention, delay or stoppage.
- 7.3 Choice of Law. This Agreement shall be governed by, and construed in accordance with, the laws of the state of Idaho.
- 7.4 Jurisdiction. The state courts of the State of Idaho shall have exclusive jurisdiction of any suit, dispute, claim, demand, controversy, or cause of action that the Parties may now have or at any time in the future claim to have based in whole or in part or arising from the negotiations, execution, interpretation, or enforcement of this Agreement. The Parties submit to the in personam jurisdiction of the State, to venue in the state courts within the State, and consent to service of process being affected upon them by certified mail sent to the addresses set forth in this Agreement.
- 7.5 Exhibits. All exhibits to this Agreement are incorporated by reference and made a part of this Agreement as if the exhibits were set forth in their entirety in this Agreement.
- 7.6 Entire Agreement. This Agreement and the exhibits hereto constitute the full and entire understanding and agreement between the Parties with regard to the transaction contemplated herein, and no Party shall be liable or bound to any other in any manner by any representations, warranties, covenants and agreements, whether written or oral, except as specifically set forth herein.

- 7.7 Acknowledgments and Modifications. No acknowledgment required hereunder, and no modification or waiver of any provision of this Agreement or consent to departure therefrom, shall be effective unless in writing and signed by each Party hereto. In the event that all or any part of this Agreement is judicially found or declared to be unenforceable or contrary to applicable law, the Parties agree to modify the terms hereof to the slightest extent possible to cause the Agreement to be enforceable and consistent with applicable law.
- 7.8 Headings. The headings used in this Agreement are used for convenience only and are not to be considered in construing or interpreting this Agreement.
- 7.9 Successors and Assigns; Survival. This Agreement may be assigned upon written consent of the Agencies and such consent shall not be unreasonably withheld. All provisions of this Agreement shall be binding upon and inure to the benefit of the Parties hereto and their heirs, successors and assigns and shall survive any transfer or assignment by a Party or their heirs, successors or assigns. This Agreement shall remain effective notwithstanding the expiration, cancellation, termination or completion of this Agreement as may be necessary for any Party to enforce the terms and provisions of this Agreement.
- 7.9.1 ACHD and ITD both acknowledge and agree that Developer may assign and/or pledge to Developer's lender(s) the right to receive any rebate distributions in accordance with the terms of this Agreement. Any such assignment or pledge shall not obligate the lender(s) to assume the duties of Developer under this Agreement.
- 7.10 Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original but both of which together shall constitute one and the same instrument.
- 7.11 No Third Party Beneficiary Rights. This Agreement is not intended to create, nor shall it in any way be interpreted or construed to create, any third-party beneficiary rights in any person not a party hereto.
- 7.12 Recordation. This Agreement may be recorded in the Ada County Recorders office immediately upon the adoption and execution of the Agreement by all Parties.
- 7.13 Time is of the essence. Time is of the essence for this Agreement.

[End of text. Signatures and Exhibits A, B, C and D follow.]

EXHIBITS:

- A – Legal Description and Graphic Depiction of Complex
- B – Description of Improvements and Graphic Depiction of Improvements Site
- C – Budget for Project Costs (Pro Forma only)
- D –ROW and Easement Needs for STAR Improvements

IN WITNESS WHEREOF, the Parties have executed this Agreement, effective as of the Effective Date.

ITD:
IDAHO TRANSPORTATION DEPARTMENT, an executive department of the state of Idaho

By:
Its:

ITD BOARD:
IDAHO TRANSPORTATION BOARD, a political subdivision of the state of Idaho

By:
Its:

ACHD:
ADA COUNTY HIGHWAY DISTRICT, a highway district created under the laws of the state of Idaho

By:
Its:

DEVELOPER:
COSTCO WHOLESALE CORPORATION, a Washington corporation

By:
Its:

EXHIBIT A
Legal Description and Graphic Depiction of Complex

[add]

EXHIBIT B
Description of Improvements and Graphic Depiction of Improvements Site

EXHIBIT C
Example Budget for Project Costs

Phase 1 Improvements
[add]

Phase 2 Improvements
[add]

EXHIBIT D
Potential ROW and Easement Needs for STAR Improvements

This list may be modified to reflect the final design. Temporary construction easements only for the convenience of the Contractor will be separately acquired by the Contractor and are not included on this list.

Phase 1: Potential ROW and Easement Needs
[add]

Phase 2: Potential ROW and Easement Needs
[add]

RESOLUTION

WHEREAS, the Idaho Transportation Board supports the Idaho Transportation Department's mission of safety, mobility, and economic opportunity; and

WHEREAS, the Idaho Transportation Department has recognized a need for roadway improvements and expansion on State Highway 55 and State Highway 44; and

WHEREAS, a traffic impact study has been completed identifying various improvements and expansion for State Highway 55 and State Highway 44; and

WHEREAS, having a project in the Idaho Transportation Investment Program (ITIP) provides maximum flexibility to work with other agencies, private partners, and the local communities in the area; and

WHEREAS, there is developer interest in engaging in the Sales Tax Anticipation Revenue (STAR) Program to facilitate components of the improvements and expansion on State Highway 55 and State Highway 44; and

WHEREAS, Costco and ITD have partnered in the development of project scoping, design elements, cost estimates, project phasing, project exhibits, and other supporting documentation; and

WHEREAS, Costco and ITD have jointly drafted a STAR agreement and has been reviewed by ITD's Legal; and

WHEREAS, the Idaho Transportation Board has reviewed the agreement.

NOW THEREFORE BE IT RESOLVED, that the Board approves adding the SH-55, State Street to Hill Road North and SH-44 Jennie Lane to Eagle Road project to FY26 of the approved FY26-FY32 ITIP.

BE IT FUTHER RESOLVED, that the Board authorizes staff, on behalf of ITD, to negotiate and enter into a STAR agreement with Costco.



Board Agenda Item

ITD 2210 (Rev. 12-23)

Meeting Date February 19, 2026

No Presentation: Consent Item Informational Calendar Item

Presentation: Informational Action with Resolution Time Needed: 5 min

Presenter's Name Justin Pond	Presenter's Title Right of Way Manager
Preparer's Name Justin Pond	Preparer's Title Right of Way Manager

Subject

Administrative Settlement over \$200,000.00		
Key Number 25077	District 3	Route Number SH-16

Background Information

As per Board Policy 4005, the Director or a delegate may authorize an administrative settlement for up to \$200,000 over the reviewed fair market value of properties appraised up to \$1,000,000. Proposed settlements exceeding \$200,000 shall come before the Board for approval. An administrative settlement is a settlement, authorized by the responsible official, in excess of the approved just compensation. Under appropriate circumstances, an administrative settlement may be made to motivate amicable settlement with an owner and thus avoid recourse to legal proceedings.

Recommendations *(Action items require a resolution)*

Approve: KN 25077, Project No. A025(077), SH-16, SH-44 to Beacon Light, Ada County, Parcel 4, an administrative settlement over \$200,000.00. Resolution on page 101.

RESOLUTION

WHEREAS, the Idaho Transportation Department is acquiring right-of-way along SH-16, SH-44 to Beacon Light, Ada County, for Project No. A025(077); and

WHEREAS, the Idaho Transportation Department and the property owner have engaged in good faith negotiations; and

WHEREAS, both parties agree that additional payment is justified in order for the Idaho Transportation Department to fairly compensate the property owner of Parcel 4.

NOW THEREFORE BE IT RESOLVED, that the Idaho Transportation Board approves an administrative settlement over \$200,000 for the right-of-way acquisition along SH-16, SH-44 to Beacon Light, Ada County, Parcel 4, Project No. A025(077).