

Administrative Committee



Regular Meeting ~Agenda~

www.ci.moscow.id.us

Laurie M. Hopkins
City Clerk

208.883.7015

**Monday, December 14,
2020**

4:00 PM

**Council Chambers
206 E. Third St.**

The Moscow Mayor, City Council and Staff welcome you to today's meeting. Due to the rise in COVID-19 cases in the area, the meeting is open to the public, but is subject to social distancing protocols and masks will be required of attendees. If you do not have a mask, a disposable mask will be provided. Per the modified Stage 2 of the Idaho Rebounds Plan, the number of attendees at any one time is limited to no more than 10. We appreciate and encourage public participation. Citizens wishing to comment on business on the agenda are encouraged to communicate with the Mayor and City Council by phone or email (council@ci.moscow.id.us) in order to respect social distancing protocol. Please note that Moscow City Council meetings are televised, videotaped and/or recorded. Thank you for your interest in City government.

REGULAR AGENDA

1. Approval of November 9, 2020 Administrative Committee Minutes (ACTION ITEM) - Taylor Riedner

Minutes presented for approval.

PROPOSED ACTIONS: Approve minutes as presented; approve minutes with amendments; or take such other action deemed appropriate.

2. Request from Palouse Ice Rink for Hamilton Funds (ACTION ITEM) – Gary J. Riedner

By adoption of Resolution 2017-13, and its successor, Resolution 2019-16, the Moscow City Council approved a commitment of \$1 million of Hamilton Funds to the Palouse Ice Rink Association for construction of an ice rink facility. Resolution 2019-16 sets the parameters of the City's commitment, which expires on May 22, 2022 which also the date of expiration of the conditional use permit for the ice rink at its current location at the Latah County Fairgrounds. PIR has recently reported that it is in negotiation for potential purchase of the former Northwest River Supplies building located on South Main Street. PIR Vice-President Tony Mangini is requesting the City Council to renew its commitment of Hamilton Funds to be used in the new location, rather than the current Fairgrounds location. PIR has submitted a new business plan and pro forma in support of their request. Staff has requested additional information from PIR that is necessary in order for staff to advise City Council. The 2020 PIR Business Plan and additional materials relating to the Council's previous commitment of Hamilton Funds is attached to the Committee packet. PIR's request will be presented to City Council on December 21, at which time it is anticipated that Council will direct staff accordingly.

PROPOSED ACTIONS: Receive request for \$1 million of Hamilton Funds from Palouse Ice Rink and provide staff direction.

3. 2021 City Limits Ordinance (ACTION ITEM) - Bill Belknap

Idaho Code Section 63-215 states that taxing districts that alter their boundaries must prepare and file the legal description and map of the new district boundary within 30 days of the amendment or no later than the tenth day of January of the year following the alteration. The City recently amended the City boundary through the annexation of the Schweitzer Engineering Labs property which occurred on November 16th, 2020. Staff has prepared a new City Limits ordinance which includes the updated legal description and boundary map for the Council's approval and transmission to the State Tax Commission and Latah County Recorder and Assessor offices. This matter has been scheduled for consideration by the Council at the Council's upcoming January 4, 2021 meeting.

PROPOSED ACTIONS: Recommend approval of the Ordinance under suspension of the rules requiring three complete and separate readings and that it be read by title and published by summary; or take such other action deemed appropriate.

3. Regence Blue Shield Premium Reimbursement (ACTION ITEM) - Gary J. Riedner / Jen Pfiffner

In August 2020, the City's medical insurance provider, Regence Blue Shield of Idaho, provided a 15% rebate on premiums due to members not accessing medical services due to COVID-19. The rebate provided a credit of \$25,595.42 to the City in September 2020.

Of the total amount rebated, approximately 15% of the employee portion paid is \$4,780.55; the balance of \$20,549.61 reflects City paid premiums.

It is proposed to pass the full amount of the August rebate to employees via existing HRA VEBA accounts. The amount per employee would include 15% of the premiums each employee paid in August, with the remaining balance split evenly among employees. The contribution would be made tax free to the HRA VEBA accounts for future medical expenses.

PROPOSED ACTIONS: Recommend approval of contributing the Blue Shield of Idaho August premium rebate amount of \$25,595.42 to staff with 15% of the premiums each employee paid in August 2020, with the remaining balance split evenly among employees, or provide staff further direction.

REPORTS

CARES Act Reimbursement Update – Gary J. Riedner / Alisa Anderson

ADJOURN

NOTICE: Moscow City Council and committee meetings are televised, videotaped and/or recorded. Individuals attending the meeting who require special assistance to accommodate physical, hearing, or other impairments, please contact the City Clerk, at (208) 883-7015 or TDD 883-7019, as soon as possible so that arrangements may be made.

Administrative Committee



Regular Meeting ~Minutes~

Laurie M. Hopkins
City Clerk

www.ci.moscow.id.us

208.883.7015

Monday, November 9, 2020

4:30 PM

Council Chambers
206 E. Third St.

The meeting was called to order at 4:30 p.m.

PRESENT: Art Bettge, Anne Zabala (Virtual), Maureen Laflin (Virtual)

OTHER: Mayor Bill Lambert, Sandra Kelly

STAFF: Mia Bautista (Virtual), Brian Nickerson (Virtual), Bill Belknap (Virtual), Tyler Palmer (Virtual), Laurie Hopkins (Virtual), Taylor Riedner (Virtual)

REGULAR AGENDA

1. Approval of October 26, 2020 Administrative Committee Minutes (ACTION ITEM) - Taylor Riedner

Minutes presented for approval.

PROPOSED ACTIONS: Approve minutes as presented; approve minutes with amendments; or take such other action deemed appropriate.

The minutes were approved as presented.

2. Transportation Commission Proposed Amendment to Chapter 11, Title 3 of Moscow City Code (ACTION ITEM) - Bill Belknap

Recently, the Transportation Commission has conducted a review of the Chapter 11 of Title 3 of Moscow City Code which addresses the membership and charge of the Transportation Commission. The Commission is recommending amendments to the organization, ex-officio membership, and staff liaison to the Transportation Commission for the Council's consideration.

PROPOSED ACTIONS: Recommend approval of the proposed Ordinance amending Chapter 11 of Title 3 of Moscow City Code; or provide staff further direction.

Belknap introduced the item by reviewing the proposed amendments. The Commission recommends changing the University of Idaho representative from the President to a designee. Amendments to the Commission organization include the addition of a representative of the University of Idaho as designated by the President of the University, and the staff liaison positions are proposed to be removed due to the reorganization of the City Management structure. removal of the designation of the Staff Liaison position. The Commission would also like to remove the ex-officio, non-voting, positions that no longer exist or have not participated in the Commission for many years. With concerns of removing the Disability Action Center's position, it is noted that representatives may still attend the open meetings to voice any concerns or interests. The Committee ~~asks to agree to~~ forward ~~this~~ to the regular ~~council~~ agenda with the recommendation of adding the term "public" to the local transit provider's representing seat.

3. Mutual Aid Agreement with Idaho Department of Lands (ACTION ITEM) – Brian Nickerson

The Mutual Assistance Agreement with the Idaho Department of Lands (IDL) allows cooperation among local agencies, including IDL, should a need arise for mutual aid throughout the Ponderosa District and the State of Idaho. This agreement will provide the opportunity for the City to collect reimbursements for apparatus and personnel being deployed in a mutual aid situation. This will also place the Moscow Fire Department along with the Moscow Volunteers as a resource for the state if outside resources are determined to be needed. Deployment to such incidents is not required, however if a request is made and if the apparatus and personnel are available, then the resource is deployed. The option to fill the request is at the discretion of the fire chief or his/her designee. An example was the request for resources for the wildland fires in Orofino this past September.

PROPOSED ACTIONS: Recommend approval of the Mutual Assistance Agreement with the Idaho Department of Lands (IDL), or provide staff further direction.

Chief Nickerson presented the item as written above and explained how reimbursements are not automatic but instead will be paid out by a specified schedule and will primarily go towards maintenance of equipment used on such deployments. A pay scale may be established in order to reimburse the volunteers and time spent on a deployment. Volunteer firefighters and EMS personnel will receive additional training opportunities to prepare for potential deployments in the future. The Committee recommended approval and that it be placed on the Council consent agenda.

REPORTS

ADJOURN

The meeting adjourned at 4:50 p.m.

COMMITTEE STAFF REPORT

DATE: Monday, December 14, 2020



RESPONSIBLE STAFF

Gary Riedner, City Supervisor

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

AGENDA ITEM TITLE

Request from Palouse Ice Rink for Hamilton Funds (ACTION ITEM) – Gary J. Riedner

DESCRIPTION

By adoption of Resolution 2017-13, and its successor, Resolution 2019-16, the Moscow City Council approved a commitment of \$1 million of Hamilton Funds to the Palouse Ice Rink for construction of an ice rink facility. Resolution 2019-16 sets the parameters of the City's commitment, which expires on May 22, 2022 which also the date of expiration of the conditional use permit for the ice rink at its current location at the Latah County Fairgrounds. PIR has recently reported that it is in negotiation for potential purchase of the former Northwest River Supplies building located on South Main Street. PIR Vice-President Tony Mangini is requesting the City Council to renew its commitment of Hamilton Funds to be used in the new location, rather than the current Fairgrounds location. PIR has submitted a new business plan and pro forma in support of their request. Staff has requested additional information from PIR that is necessary in order for staff to advise City Council.

The 2020 PIR Business Plan and additional materials relating to the Council's previous commitment of Hamilton Funds is attached to the Committee packet.

PIR's request will be presented to City Council on December 21, at which time it is anticipated that Council will direct staff accordingly.

STAFF RECOMMENDATION

Receive request for \$1 million of Hamilton Funds from Palouse Ice Rink and provide staff direction.

PROPOSED ACTIONS

PROPOSED ACTIONS: Receive request for \$1 million of Hamilton Funds from Palouse Ice Rink and provide staff direction.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. Memo for 2020 PIR Request
2. 2020 Business Plan & Pro Forma
3. RES_2019-16 Palouse Ice Rink Facility Funding Extension of Hamilton Fund

MEMORANDUM



To: Mayor & City Council
From: Gary J. Riedner, City Supervisor
Cc: Mia Bautista, City Attorney; Laurie Hopkins, City Clerk; Tyler Palmer, Deputy City Supervisor; Dwight Curtis, Director of Parks and Recreation; Bill Belknap, Deputy City Supervisor; Sarah Banks, Finance Director
Date: December 11, 2020
Re: Palouse Ice Rink Request for Hamilton Funds

By adoption of Resolution 2017-13, and its successor, Resolution 2019-16, the Moscow City Council approved a commitment of \$1 million of Hamilton Funds to the Palouse Ice Rink's for construction of an ice rink facility. Resolution 2019-16 sets the parameters of the City's commitment, which expires on May 22, 2022 which also the date of expiration of the conditional use permit for the ice rink at its current location at the Latah County Fairgrounds. PIR has recently reported that it is in negotiation for potential purchase of the former Northwest River Supplies building located on South Main Street. PIR Vice-President Tony Mangini is requesting the City Council to renew its commitment of Hamilton Funds to be used in the new location, rather than the current Fairgrounds location. PIR has submitted a new business plan and pro forma in support of their request.

PIR are on the schedule for the Administrative Committee on Monday, December 14, and on the City Council agenda for Monday, December 21.

I met with PIR Vice-President Tony Mangini on November 19 to discuss PIR's revised plan to purchase the former NRS property located on South Main, and to remodel a portion of the property to accommodate an ice rink.

Moscow City Council Resolution 2017-13, dated June 19, 2017 set out the conditions under which the City would provide Hamilton Fund support for the original PIR ice rink project. When the project did not proceed as expected, and the construction price increased, PIR requested an extension of the commitment, which the City Council did with Resolution 2019-16, passed on August 5, 2019.

There are several conditions imposed by Resolution 2019-16 in order for PIR to access the Hamilton Funds. Those conditions are identified in sections 1-6 of the Resolution.

1. The total sum of one million dollars (\$1,000,000) shall be committed from the City of Moscow's Hamilton Fund by the Moscow Finance Director, for purposes of providing funding contribution for the construction of an ice-skating facility under the management of PIR as presented in PIR's July 16, 2016 Business Plan, and in conformance with the cost estimate of five million forty one thousand five hundred forty five dollars (\$5,041,545)

and pro forma as provided by PIR as attachments to said Plan, which are attached as Exhibits No. 1, No. 2, and No. 3 to this Resolution.

2. All Funds committed by City to PIR, for construction of the ice-skating facility, shall be held by City until PIR provides assurances PIR will provide recreational opportunities for Moscow's youth, and guarantee access to Moscow's youth so that no child is unable to use the facility due to inability to pay for said recreational use.
3. That said committed Funds shall not be released and contributed to PIR until PIR can show, to City's satisfaction, that it has raised the necessary amount of funding to fully construct said ice-skating facility to completion, minus City's contribution of one million dollars (\$1,000,000).
4. That upon request by City's Finance Director, PIR shall provide an accounting of all deposits, payments, and guaranteed irrevocable and enforceable pledges of money and/or in-kind services specific to funding of construction of the ice-skating facility within thirty (30) days of said request.
5. City will only obligate the expenditure of Funds until the expiration date of the conditional use permit issued by the Moscow Zoning Board of Adjustment to PIR for the current ice-skating rink, which occurs on May 22, 2022, which is attached as Exhibit No. 4 to this Resolution.
6. The Moscow Finance Director is hereby directed to take all steps necessary to implement the contribution in conformance with all restrictions and conditions set forth herein.

There are several changes in PIR's plan, which include:

- That the facility will be located on private property rather than on leased property from Latah County, another governmental entity;
- That the facility will likely be subject to mortgages/liens to Zion's Bank and the Parks family;
- The City's requested contribution is intended to be used for remodeling/construction of the facility, rather than capstone funding, as anticipated in Resolutions 2017-13 and 2019-16;
- The current plan states that "the condition of the original agreement allowed the City the right to assume control of the facility in the event PIR ceased to exist as an organization. The new purchase agreement necessitates alteration to give the City of Moscow rights of first refusal to assume the operational control of the facility and transfer the property and debt with the lienholder." I have requested clarification of that paragraph so that the City Attorney can advise the Council.

The City Attorney, who has requested review of additional information regarding the project prior to advising the City Council, including documents that detail the property transaction, i.e., terms, conditions, encumbrances, etc.

PIR's presentation at Administrative Committee on Monday, December 14 will introduce the project, and outline the request from PIR. After reviewing the requested related information prior to the December 21 City Council meeting, staff can then determine issues for City Council consideration. I anticipate that at the Council meeting, the City Council will receive presentations from both PIRA and recommendations from City staff, after which Council will provide direction, which staff will react to, which may include preparation of any resolutions and legal documentation, which will then come to the City Council for execution at a later meeting.



Palouse Ice Rink

MOSCOW, IDAHO



**Palouse Ice Rink
Revised Business Plan
December 2020**

Since 2002, the Palouse Ice Rink (PIR) organization has worked persistently to build a full-sized ice rink facility in Moscow after demonstrating its value to the community for youth recreation. After the Moscow City Council voted unanimously in favor of allocating \$1,000,000 of the Hamilton Fund towards the completion of an ice rink in August 2016, PIR pushed even harder to achieve its goal. To date over \$400,000 in confirmed pledges have been accumulated, over \$400,000 in cash has been raised through donations and grants, and assets (most notably a refrigeration unit, dasher boards and protective glass) were acquired for substantially less. As a non-profit organization, we have accomplished quite a bit toward our goal; however, we have struggled to find large donors to help us reach the projected \$5,000,000 needed to build a new facility at the Latah Fair Grounds as originally planned. PIR began exploring alternative funding opportunities, and in 2018 hired a fundraising professional to help support the effort. Thus, when a new opportunity presented itself, PIR explored an alternative path for project completion.

The former Northwest River Supplies (NRS) distribution center, owned by Bill and Donna Parks, long time Moscow residents and benefactors, located at 2009 S Main Street was vacated by NRS in November 2019. PIR started exploring the feasibility of the site shortly after it became empty. The western section of the NRS building is 100' x 200' in size, large enough for a full-sized ice sheet measuring 85' x 185', the minimum required size per USA Hockey and USA Figure Skating, making the space acceptable for our needs. The interior columns supporting the roof could be removed and replaced with crossbeams to create the open span needed for the ice surface, and the rest of the building would not require any other structural change for the project.

Bill and Donna Parks were contacted to determine if a purchase agreement could be reached. The Parks have shown a great deal of generosity towards many charitable causes over the years, including the existing ice rink located at the Latah County Fairgrounds. PIR is excited to announce that an agreement has been reached for the purchase. PIR will pay the principal property purchase with a USDA loan issued by Zions Bank and the balance will be an unsecured note held by the Parks' family. The purchase price of \$2,585,000 includes three properties: 2009 S Main St, 2013 S Main St and 325 W Palouse River Dr. The facility will be called the PARC (Parks' Activity Recreation Center).

Cory Trapp, from the firm Longwell and Trapp out of Hayden, previously engaged in a facility design for the Fairgrounds location is the project architect. Mr. Trapp has designed a two-phased renovation plan for the former NRS building, with Phase I focusing on installing the full-sized sheet of ice including the reengineered roof, building a new parking lot on the south side of the property and making improvements to the interior as needed per city code. Phase II will include building out offices, locker rooms, an event room, bleachers and a concession area. A portion of this area will be left undeveloped for future expansion of youth-focused recreation such as batting cages or an exercise area as funds become available. Ginno Construction, from Coeur d'Alene, has been hired as the general contractor for the project. Cory Trapp estimated the costs as projected by Ginno (page 7) for Phase I of \$2,500,000 and Phase II of \$500,000. The projected start date coincides with the closing of the purchase in February 2021 with completion expected in October 2021 for a fall grand opening.

PIR requests the Moscow City Council allow the \$1,000,000 of Hamilton Funds be used towards the newly proposed PARC for the Phase I building renovations. The money will be spent specifically on reengineering the roof and installing the refrigeration and cooling system needed for the ice surface. We believe the PARC is the best direction for bringing an ice rink to Moscow for the following reasons.

- PIR will own the property and be able to operate longer hours than currently allowed at the Fairgrounds.
- The property is a tangible asset for PIR that can be collateralized with a bank, something the original proposal lacked since the land is owned by the county in the current location.
- The building is in a commercial zone with minimal potential noise issues for neighbors.
- The purchase of the property is scheduled to close February 2, 2021 with renovations starting immediately after for an expected opening by October 2021.
- We are repurposing an existing structure, supporting sustainability in Moscow.

The availability of the \$1,000,000 Hamilton Funds is critical to completing this project. PIR will raise \$1,250,000 over the next six months with our professional fundraiser, Christina Randal, leading our efforts. **We believe the community is ready to engage because the finish line is in sight.** Evidence of excitement was clear at our limited attendance open house on November 14th where new donations and pledges of \$188,500 were received. With the \$800,000 already accumulated in cash and pledges, we expect to complete both Phase I and II in 2021. PIR plans to lease a portion of the facility to a business for income to meet interest and principal payment obligations. We are actively negotiating with a Moscow business for the space that complements our mission supporting youth recreation.

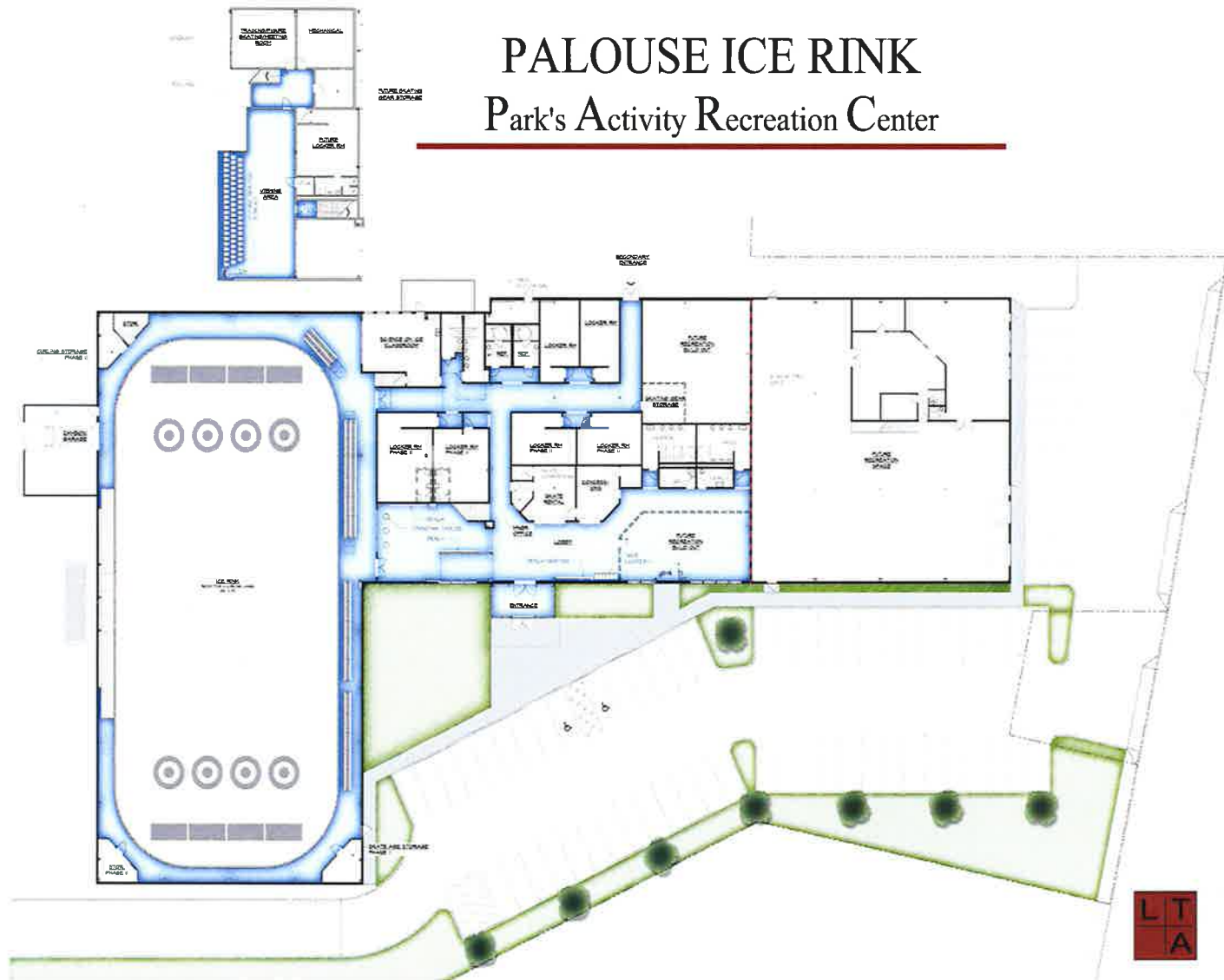
The condition of the original agreement allowed the City of Moscow the right to assume control of the facility in the event PIR ceased to exist as an organization. The new purchase agreement necessitates alteration to give the City of Moscow rights of first refusal to assume the operational control of the facility and transfer the property and debt with the lien holders. Our goal is to protect the investment of city resources with arrangements agreeable for PIR, the City of Moscow and creditors.

The remaining pages consist of the following:

- Exhibit #1 – Overhead plans for property after renovation.
- Exhibit #2 – Construction budget from Ginno Construction.
- Exhibits #3 & #4 – Renderings of the PARC.

We appreciate all the time and effort the members of the Moscow City government have put towards aiding us in our efforts. We look forward to discussing further how we can work together to make the PARC part of youth recreational facilities in our community.

Exhibit #1



PALOUSE ICE RINK

Park's Activity Recreation Center



LONGWELL + TRAPP
ARCHITECTS
architecture planning interiors
north 6382 wayne drive, suite 204
hayden, idaho 83835
ph: 208.772.0503
email: info@longwelltrapp.com

Revised 9/4/2020

ESTIMATE OF PROBABLE COST
P.A.R.C - Moscow Ice Rink

prepared by:
Ginno Construction
3893 N Schrieber Way
Coeur d'Alene ID, 83814

Phase I				
Total Building Area	26,450	s.f.		
SECTION	Quantity	Units	Cost/SF	Estimated Costs
01 GENERAL REQUIREMENTS			\$8.94 /S.F.	\$233,856
02 DEMOLITION			\$4.16 /S.F.	\$110,000
03 CONCRETE			\$7.22 /S.F.	\$191,020
04 MASONRY			\$0.00 /S.F.	\$0
05 METALS			\$9.64 /S.F.	\$255,009
06 WOOD AND PLASTICS			\$12.59 /S.F.	\$333,000
07 THERMAL AND MOISTURE PROTECTION			\$0.00 /S.F.	\$0
08 DOORS AND WINDOWS			\$0.00 /S.F.	\$0
09 FINISHES			\$0.00 /S.F.	\$0
10 SPECIALTIES			\$0.57 /S.F.	\$15,000
11 EQUIPMENT - Dasher Board Install			\$0.00 /S.F.	\$0
12 FURNISHINGS			\$0.00 /S.F.	\$0
14 CONVEYING SYSTEMS			\$0.00 /S.F.	\$0
21 FIRE SUPPRESSION			\$2.45 /S.F.	\$64,736
22 PLUMBING - Bathrooms, floor drains, etc.			\$3.63 /S.F.	\$98,000
22 PLUMBING - Refrigerant piping			\$5.29 /S.F.	\$140,000
23 HVAC - Dehumidification Ice Rink			\$8.62 /S.F.	\$228,000
23 HVAC - Main Floor			\$0.00 /S.F.	\$0
26 ELECTRICAL - Ice Rink Area			\$9.53 /S.F.	\$252,177
26 ELECTRICAL - Build Out (Included Above)			Included Above	
31 EARTHWORK - Parking lot shaping and grading			\$4.72 /S.F.	\$124,850
32 EXTERIOR IMPROVEMENTS - Gravel Lot w/curb, Concrete ADA stalls & Entry Sidewalk, Landscaping			\$2.36 /S.F.	\$62,300
SUB-TOTAL			\$79.62 /S.F.	\$2,105,948
CONTRACTOR LIABILITY INSURANCE	1.00%		\$0.90 /S.F.	\$21,059
CONSTRUCTION CONTINGENCY	10.00%		\$7.96 /S.F.	\$210,596
CONTRACTOR OVERHEAD & PROFIT	7.00%		\$5.57 /S.F.	\$147,416
SUB-TOTAL			\$93.95 /S.F.	\$2,485,019
TOTAL (Construction)			\$93.95 /S.F.	\$2,485,019
Architectural & Engineering Fees	6.00%			\$149,101
Reimbursables (estimated)				\$7,500
Special Inspection (estimated)				\$15,000
Topographic Survey				\$3,000
Soils Tests				\$8,000
Building Permit Fees - City of Moscow				\$49,700
Sewer Cap Fees				\$50,000
Water Cap Fees (Water Service and Fire Line)				\$0
SUB-TOTAL SOFT COSTS				\$282,301
TOTAL ESTIMATED CONSTRUCTION COSTS				\$2,767,320
 Alternate 1: Parking Lot		Parking Lot Paving, Striping and Sidewalks Bid - Add:		\$77,000.00
Alternate 2: Dasher Boards		Dasher Board Install - Add:		\$20,500.00
Alternate 3: Add Mezzanine		Add Mezzanine Bid - Add:		\$275,000.00
Alternate 4: Deduct Demo for Volunteer Work		Volunteers demo existing offices/Mezzanine - 6500 SF - Deduct:		(\$26,000.00)
Alternate 5: Zamboni Garage		Delete Zamboni Garage and Overhead door - 900 SF - Deduct:		(\$58,500.00)
Total Estimate Construction cost w/Alternates				\$3,055,320

Exhibit #2



Exhibit #3



Exhibit #4

Palouse Ice Rink Pro Forma 2020

Income	Actual	Projected	Pro Forma - Construction Spring 2021		
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Total Adult Hockey	\$ 75,014	\$ 75,000	\$ 85,000	\$ 95,000	\$ 105,000
Total Facility Use/Rentals	\$ 45,798	\$ 32,000	\$ 58,000	\$ 68,000	\$ 78,000
Total Public Skating	\$ 62,986	\$ 45,000	\$ 65,000	\$ 80,000	\$ 90,000
Total Skate Shop	\$ 15,655	\$ 10,000	\$ 17,310	\$ 18,003	\$ 18,722
Total Youth Hockey	\$ 62,910	\$ 60,000	\$ 63,305	\$ 69,636	\$ 76,599
Other & Concessions	\$ 4,121		\$ 5,000	\$ 24,921	\$ 28,581
Total Income from Operations	\$ 266,484	\$ 222,000	\$ 293,615	\$ 355,560	\$ 396,902
Fundraising Income	\$ 172,916	\$ 600,000	\$ 400,000	\$ 400,000	\$ 400,000
Advertising Revenue	\$ 6,200	\$ 6,200	\$ 8,500	\$ 12,500	\$ 15,000
Rental Income		\$ 12,000	\$ 60,000	\$ 60,000	\$ 60,000
Total Income	\$ 445,600	\$ 840,200	\$ 762,115	\$ 828,060	\$ 871,902
Expenses					
Total Bank Charges	\$ 4,393	\$ 3,500	\$ 3,605	\$ 5,408	\$ 5,462
Total Concession	\$ 1,203	\$ 1,000	\$ 1,030	\$ 6,838	\$ 8,205
Total Insurance	\$ 13,089	\$ 15,000	\$ 35,000	\$ 36,050	\$ 37,132
Total Lease	\$ 7,603	\$ 5,000	\$ -	\$ -	\$ -
Total Marketing	\$ 3,768	\$ 2,000	\$ 9,500	\$ 10,327	\$ 10,430
Total Miscellaneous	\$ 2,134	\$ 2,800	\$ 3,640	\$ 3,749	\$ 3,862
Total Office	\$ 3,381	\$ 3,750	\$ 4,800	\$ 8,613	\$ 9,392
Payroll Expenses	\$ 81,941	\$ 83,500	\$ 100,000	\$ 110,000	\$ 113,300
Professional Fees	\$ 3,810	\$ 3,800	\$ 4,750	\$ 5,700	\$ 6,840
Total Repairs and Maintenance	\$ 25,847	\$ 5,000	\$ 22,406	\$ 23,303	\$ 24,235
Total Restroom (Hahn)	\$ 2,557	\$ 2,600	\$ -	\$ -	\$ -
Total Sales Tax	\$ 22,772	\$ 20,000	\$ 20,600	\$ 22,392	\$ 22,616
Total Utilities	\$ 27,853	\$ 28,000	\$ 35,000	\$ 52,500	\$ 55,125
Referee Fees	\$ 12,172	\$ 12,000	\$ 18,000	\$ 19,000	\$ 21,000
Employee Training/Other	\$ 5,664	\$ 4,000	\$ 5,500	\$ 5,500	\$ 5,500
Total Expenses from Operations	\$ 217,175	\$ 191,950	\$ 263,831	\$ 309,379	\$ 323,098
Fundraising Expense	\$ 78,877	\$ 35,000	\$ 40,000	\$ 25,000	\$ 15,000
Construction Expense		\$ 2,500,000	\$ 300,000		
Mortgage Expense		\$ 60,000	\$ 175,200	\$ 163,500	\$ 151,500
Rental Expense			\$ 20,000	\$ 5,000	\$ 5,000
Total Expenses	\$ 302,789	\$ 2,786,950	\$ 799,031	\$ 502,879	\$ 494,598

RESOLUTION NO. 2019 – 16

A RESOLUTION OF THE CITY OF MOSCOW, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, AUTHORIZING THE COMMITMENT OF HAMILTON FUNDS FOR CONTRIBUTION TO PALOUSE ICE RINK FACILITY; LIMITING THE COMMITMENT OF SAID FUNDS; AND OTHER MATTERS RELATED THERETO; PROVIDING THAT THIS RESOLUTION SHALL BE IN EFFECT UPON ITS PASSAGE, AND APPROVAL.

WHEREAS, City was the recipient of funds from the Estate of Bobby C. Hamilton (hereinafter “Funds”) for the purpose of providing recreational opportunities for the City of Moscow's children; and

WHEREAS, on June 19, 2017, the City Council adopted Resolution 2017-13, stating its intent to commit one million dollars (\$1,000,000) of the Funds for the purpose of funding contribution toward the construction of an ice-skating facility by the Palouse Ice Rink Association (PIR) to benefit Moscow's youth; and

WHEREAS, Resolution 2017-13 stated that the commitment of Funds would only be obligated until the expiration of PIR's then-current conditional use permit, June 28, 2019; and

WHEREAS, on May 22, 2019, the Moscow Zoning Board of Adjustment granted an extension of PIR's conditional use permit to May 22, 2022; and

WHEREAS, PIR has requested an extension of City's commitment of one million dollars (\$1,000,000) of the Funds, and has provided updated information regarding the ice-skating facility project; and

WHEREAS, at the June 17, 2019 City Council meeting, the City Council authorized an extension of its commitment of one million dollars (\$1,000,000) of the Funds for the PIR ice-skating facility project until May 22, 2022, subject to the conditions designated in this Resolution; and

WHEREAS, City wishes to formally commit said amount for contribution to PIR for construction of an ice-skating facility upon certain conditions being met; and

WHEREAS, City wishes to only commit said Funds for a limited period of time to insure construction of the facility is guaranteed and begins prior to the expiration of the PIR's current conditional permit.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Moscow as follows:

1. The total sum of one million dollars (\$1,000,000) shall be committed from the City of Moscow's Hamilton Fund by the Moscow Finance Director, for purposes of providing funding contribution for the construction of an ice-skating facility under the management of PIR as presented in PIR's July 16, 2016 Business Plan, and in conformance with the cost estimate of five million forty one thousand five hundred forty five dollars (\$5,041,545) and pro forma as provided by PIR as attachments to said Plan, which are attached as Exhibits No. 1, No. 2, and No. 3 to this Resolution.

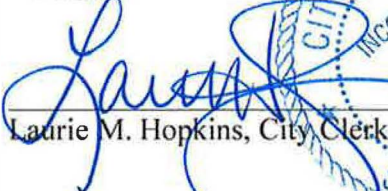
2. All Funds committed by City to PIR, for construction of the ice-skating facility, shall be held by City until PIR provides assurances PIR will provide recreational opportunities for Moscow's youth, and guarantee access to Moscow's youth so that no child is unable to use the facility due to inability to pay for said recreational use.
3. That said committed Funds shall not be released and contributed to PIR until PIR can show, to City's satisfaction, that it has raised the necessary amount of funding to fully construct said ice-skating facility to completion, minus City's contribution of one million dollars (\$1,000,000).
4. That upon request by City's Finance Director, PIR shall provide an accounting of all deposits, payments, and guaranteed irrevocable and enforceable pledges of money and/or in-kind services specific to funding of construction of the ice-skating facility within thirty (30) days of said request.
5. City will only obligate the expenditure of Funds until the expiration date of the conditional use permit issued by the Moscow Zoning Board of Adjustment to PIR for the current ice-skating rink, which occurs on May 22, 2022, which is attached as Exhibit No. 4 to this Resolution.
6. The Moscow Finance Director is hereby directed to take all steps necessary to implement the contribution in conformance with all restrictions and conditions set forth herein.
7. That this Resolution shall become effective as of the 5th day of August, 2019.

PASSED AND APPROVED by the Mayor and City Council of the City of Moscow, Idaho, this 5th day of August, 2019.



Bill Lambert, Mayor

ATTEST:



Laurie M. Hopkins, City Clerk



Exhibit No. 1



Palouse Ice Rink

LATAH COUNTY FAIRGROUNDS, MOSCOW, IDAHO



Business Plan

July 2016

**Palouse Ice Rink
1021 Harold Street
Moscow, ID 83843
(208) 882-7188
www.palouseicerink.com**

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Executive Summary

Over the last 15 years the Palouse Ice Rink has slowly become a robust community jewel. Demand for ice recreation is so great our busy undersized facility cannot keep up. Community support for a new rink runs deep and wide. This plan outlines our vision on how to get it built and how a fiscally viable new rink will benefit the local economy.

This plan represents our ongoing effort to provide a full size ice rink to the residents of the Palouse. Last season we welcomed over 35,000 patrons. Because our small rink is not regulation size, we cannot accommodate numerous events such as hosting hockey tournaments for teenaged players, figure skating competitions, and other spectator events. In addition, the absence of sound-proofing restricts the hours of operation.

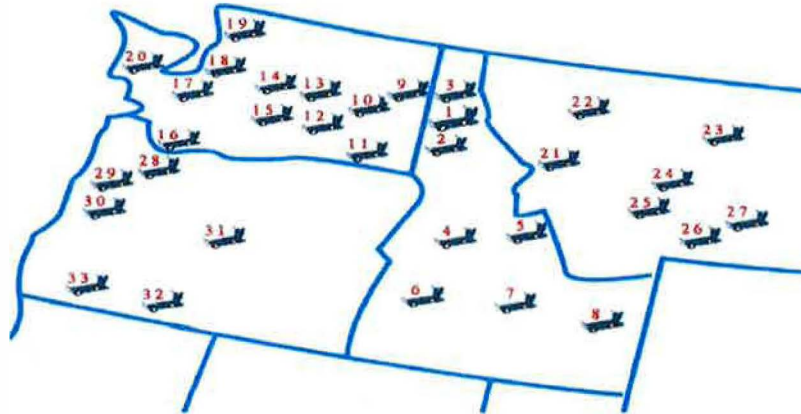
The new facility will be constructed at our present location at the Latah County Fairgrounds. It will include a full size sheet of ice, restrooms, locker rooms, a concession area, an office area, and bleachers for up to approximately 300 spectators. It will be used as an ice arena, but can also be utilized as an exhibition facility during the summer. The new rink will be fully insulated and soundproof, fitting the design of other Fairgrounds structures. The total projected cost is \$3.6 million. In 2012, we signed a 50-year lease with Latah County which endorses a permanent, full size facility.

The new rink would be paid for through a combination of three sources—donations, grants and financing. Our initial efforts for donations focused on our user groups when we launched the 300 Club in 2013 to solicit donations of \$3,000 from individuals and businesses. We have hosted an annual fund raising gala the past three years to not only raise awareness of our project, but generate donations through a live and silent auctions. Our efforts have resulted collecting over \$200,000 in net cash and \$100,000 in pledges. In 2015 we hired Stout Fund Raising Solutions LLC to lead a more focused fund raising effort utilizing its experience and network capabilities to help PIR achieve success. The key piece in this process is identifying a major anchor donor to help create the leverage needed to draw more mid-sized to small donors. We expect to raise over \$2.6 million from individual and business donations. As a 501(c)(3) non-profit organization donations are tax deductible. The remaining \$1 million will be a combination of grants and financing, both of which we feel are attainable amounts.

A detailed analysis of demand for ice time on the Palouse shows significant unmet demand across most programs. Based on projected demand and current pricing, along with data collected from similar rinks and a non-profit ice rink industry association, we project our facility will generate revenues of approximately \$345,000 and surplus revenue of approximately \$30,000 in its first year of operations. Once steady state operating levels are achieved a few years after that the rink is forecasted to bring in \$445,000 in revenues and generate approximately \$70,000 in surplus. This plan also includes summarized results of an economic impact study which details the beneficial local economic impact of a full size rink.

Ice Skating Facilities in the Northwest

A full size ice rink will attract outside money by hosting hockey and curling tournaments as well as figure skating competitions. The map below shows cities with ice rinks. Our location on the Palouse positions us to attract teams from all over the Northwest, including Canada. Over 50 ice rinks operate in the Northwest.



- | | |
|--|---|
| 1) Moscow/Pullman | 18) Seattle – 8 rinks located in surrounding area |
| 2) Lewiston – ¼ sized indoor rink | 19) Bellingham – full sized indoor rink |
| 3) Coeur d'Alene – full sized indoor rink | 20) Bremerton – full sized indoor rink |
| 4) McCall – full sized indoor rink | 21) Missoula – 1 indoor/1 outdoor full sized sheets |
| 5) Salmon – full sized outdoor rink | 22) Whitefish – full sized indoor rink |
| 6) Boise – 2 full sized sheets indoor rink | 23) Great Falls – full sized indoor rink |
| 7) Sun Valley – 1 indoor/1 outdoor full sized sheets | 24) Helena – full sized indoor rink |
| 8) Idaho Falls – full sized indoor rink | 25) Butte – full sized indoor rink |
| 9) Spokane – 2 indoor/1 outdoor full sized sheets | 26) Big Sky – full sized outdoor rink |
| 10) Cheney – full sized indoor rink | 27) Bozeman – 2 full sized indoor & 3 outdoor rinks |
| 11) Walla Walla – full sized indoor rink | 28) Portland – 4 full sized indoor rinks |
| 12) Tri-Cities – 2 full sized indoor rinks in area | 29) Corvallis – full sized indoor rink |
| 13) Moses Lake – full sized outdoor rink | 30) Eugene – full sized indoor rink |
| 14) Wenatchee – 2 full sized sheets in one rink | 31) Bend – full sized indoor rink |
| 15) Yakima – ¼ sized indoor rink | 32) Klamath Falls – full sized outdoor rink |
| 16) Vancouver – full sized indoor rink | 33) Medford – full sized indoor rink |
| 17) Tacoma – full sized indoor rink | |

Demand Analysis

The Palouse represents an ideal market for an ice rink. The population is young, active, well educated, economically prosperous, and growing. Demand for ice time at the current $\frac{1}{4}$ size rink is so strong that our rink manager must regularly turn down rental requests. The rink facilitates recreation, exercise, and family activities during the winter months. Within the Inland Northwest, we have seen significant growth in the popularity of skating as illustrated on the previous page.

Hockey

Hockey is composed of four groups: youth, adult, collegiate, and pick-up hockey. Over 33,000 teams with over 520,000 players are registered with USA Hockey nationwide. Idaho is a part of the fastest growing region in the country for amateur hockey.

Youth Hockey

The Palouse Youth Hockey Association (PYHA) was established in 2001 and began play with 80 boys and girls in five divisions, spanning ages 5 to 18 years old. We have over 160 players across the five divisions. All of our volunteer coaches are certified by USA Hockey. Our teams regularly compete with Coeur d'Alene, Lewiston, McCall, Spokane, the Tri-Cities, Moses Lake, and Missoula. They play between 10 and 24 games a season. Our youth program uses about 65 hours of ice time per month from mid-October to mid-March and wants more. Currently, PYHA hosts three hockey tournaments for the under 12 age divisions. Our small rink will not allow tournaments for older kids. A full-sized rink would allow PYHA to host tournaments for all five team divisions. A second organization was formed in 2014 called the Polar Bears that offers an all-girls hockey program for ages 9 -19. There are over 40 girls in the program.

Table 1

Divisions & Annual Participation In Youth Hockey Program							
Division	2008 - 2009	2009- 2010	2010- 2011	2011-2012	2012- 2013	2013- 2014	2014- 2015
Mites (ages 5-8)	18	23	34	43	51	69	71
Squirts (ages 9-10)	19	21	16	23	27	32	38
PeeWees (ages 11-12)	18	16	19	18	21	31	29
Bantams ages (13-14)	16	18	18	17	15	13	13
Midget (ages 15-18)	16	16	20	15	16	19	19
Total	87	94	107	116	130	164	170

The limited hours of operation hinder player development, team competition, and needed expansion of programs and activities. Because of noise, any hockey at the rink must be completed by 10:00 p.m. At many rinks, adult hockey does not even start until 9:00 p.m. To put all of this in perspective, participants on competing teams typically practice three to five hours each week. The PYHA teams have on-ice practice only 2 hours each week. Tournament play is also limited due to our current $\frac{1}{4}$ sheet of

ice and constrained hours of operation. Further, the junior high and high school aged teams must play all their games at locations with a full-sized sheet of ice. The past three years home games for Moscow have been played at the Eastern Washington University facility in Cheney, WA. The ability to offer some collegiate hockey games on the Palouse will likely drive greater youth participation in the sport.

Adult Hockey

The Adult Hockey League has 18 teams averaging 10 players each. Teams are smaller than typical—four on four instead of the traditional five on five—because the $\frac{3}{4}$ size rink is too small to accommodate full teams. Currently we have three divisions: a recreational division, a competitive division and an elite division. The recreational division is for new players. The competitive division is the largest. All leagues are co-ed (approximately 70% men and 30% women). Adult fees are \$350 for a 20-game season.

Our adult hockey program has room for growth. Missoula, for example, has over 450 adult hockey players. We anticipate that adult hockey will grow by at least two teams per year for the next four years. According to USA Hockey, adult hockey is one of the fastest growing areas of the sport of hockey, and women's hockey is the fastest growing women's sport.

Collegiate Hockey

Both the University of Idaho and Washington State University have both men's and women's club hockey teams. These teams are recognized and partially subsidized by their respective universities. They play other college club teams. They practice and play later at night and do not compete with the youth for ice time. Because of capacity constraints, the club teams get very little ice time currently, amounting to a couple of hours of ice time a week across all teams.

Other Hockey

We also offer drop-in ice hockey when anybody can come and play, stick and puck sessions to practice skating and stick handling skills, adult hockey clinics, and 'old timers' hockey—an organized group of older players.

Figure Skating

The Palouse Hills Skating Club (PHSC) manages the figure skating programs at the ice rink and is a member of the US Figure Skating Association (USFSA). PHSC predicts significant growth in figure skating programs with a new facility. The new facility will also allow the figure skating club to host shows and competitions—activities which require a full sized rink.

Public skating (and After-School Skating)

A public skating session allows individuals to skate at the rink. Skaters of all ages, from toddlers to great-grandparents, love it—so much so that our sessions are usually packed. With a full size facility we can easily accommodate more skaters and more sessions with minimal additional cost. Unlike our team sports, public skating appeals to a broader cross-section of the community.

Learn to Skate and Learn to Play Hockey Programs

The Learn to Skate and Learn to Play Hockey programs, which target five to 12 year old children, are the foundations of growing youth participation. Casual skaters can be converted into more dedicated customers who return to the facility multiple times a week. About 30 kids new to skating participate in each session.

Curling

Curling was added to the rink's programs eight years ago and the Palouse Curling Club was formed. Last year it hosted our first curling tournament, known as a bonspiel. Due to capacity constraints, the curling program is currently run on Sunday afternoons. With the new rink, the curling program would be moved to another time.

Educational Programs

Science on Ice is our most popular educational program. It is a science and physical education field trip offered to fifth and sixth graders. Schools from Moscow, Pullman, Genesee, Colton, Colfax, and Lapwai participate. The program reaches about 500 area students each year. Children are taught physics with a hands-on approach, for example, by sliding different weighted pucks on the ice to learn Newton's Second Law of Motion. The curriculum meets the Idaho and Washington standards for fifth grade in both science and physical education. Additionally the program introduces children to ice skating. This program is supported wholly by private donations.

In the last few years numerous area schools have rented the rink for daytime skating sessions. Our rink is also popular with the home school programs with two sessions per week for 45 home schooled children. The new rink would see expanded use by area schools.

The University of Idaho also uses the existing facility for skating and hockey classes as part of their physical education course offerings. Ice time is paid for out of student class fees.

Private Rentals

A variety of other groups such as churches, fraternities and sororities, figure skaters, and youth clubs rent the ice to skate. The rink also hosts birthday parties, weddings, and family celebrations.

Summer Uses

The rink is still active in the summer when there is no ice. We offer roller skating, roller hockey, floor hockey, and roller derby. Roller Derby has become popular around the country and on the Palouse. In the summer we also host receptions, dances, seminars, and the annual U of I Arboretum plant sale. Demand is growing for a mid-sized indoor venue.

The new rink can have ice year-round, with the exception of a two-week period concurrent with the Fair when the ice will be removed for facility maintenance. New summer programs will include figure skating, youth and hockey camps, summer hockey leagues, learn to skate workshops, and curling bonspiels.

Aging Infrastructure

Not only is our present facility too small, the canvas covering is reaching the end of its predicted 15-year lifespan. The chilling equipment, which was purchased used 15 years ago, is also near the end of its useful life.

Revenue Analysis & Projections

Our analysis shows that a full size rink will be a fiscally self-sustaining operation. The profit and loss statements for our existing facility were analyzed to project future revenues as well as future expenses, as shown in the tables below.

Table 2

	Actual				2014 / 15 Projected	Pro Forma			
	Jul '10 - Jun '11	Jul '11 - June '12	Jul '12 - Jun '13	Jul '13 - June '14		New Rink Year 1	New Rink Year 2	New Rink Year 3	New Rink Year 4
INCOME									
Hockey Programs									
Adult Hockey	\$ 38,314	\$44,155	\$ 45,025	\$56,312	\$ 61,500	\$ 66,448	\$69,106	\$ 71,870	\$ 74,745
Youth Hockey	30,840	39,530	42,608	50,263	60,000	63,305	69,636	76,599	84,259
College Hockey	3,640	7,800	6,425	4,280	2,700	47,080	56,496	67,795	81,354
Other Hockey	11,739	11,014	11,467	10,121	9,200	12,145	12,752	13,390	14,060
Hockey Tournaments	8,710	4,500	8,000	4,495	4,500	8,990	9,889	10,878	11,966
Total Hockey	93,243	106,999	113,525	125,471	137,900	197,968	217,879	240,533	266,384
Other Programs									
Public Skating	34,869	34,308	32,845	41,167	42,400	49,400	51,870	54,464	57,187
Private Rentals	8,001	11,065	11,659	22,912	20,200	25,203	26,463	27,787	29,176
Curling	9,318	5,490	7,523	6,305	6,500	7,566	7,944	8,342	8,759
Figure Skating	1,258	5,725	5,014	4,081	4,200	4,693	4,928	5,174	5,433
Educational Rental	6,307	7,194	5,036	5,050	4,200	5,808	6,098	6,403	6,723
Learn to Skate	4,244	-	7,250	3,640	3,500	6,534	6,861	7,204	7,564
Summer Programs	1,709	3,321	2,221	604	1,300	1,695	1,780	1,869	1,962
Total Other Programs	65,706	67,103	71,548	83,759	82,300	100,899	105,944	111,241	116,803
Other Income Sources									
Skate Rentals	9,066	8,909	9,398	13,970	15,100	15,367	15,982	16,621	17,286
Advertising Income	4,776	2,169	500	1,073	5,000	6,438	7,726	9,271	11,125
Concessions	1,968	2,107	1,804	3,739	4,000	14,956	17,947	21,537	25,844
Skate Sharpening	3,323	3,556	2,088	1,619	1,800	1,943	2,021	2,101	2,185
Miscellaneous	622	117	320	5,524	2,000	6,905	6,974	7,044	7,114
Total Other Sources	19,756	16,858	14,110	25,925	27,900	45,609	50,649	56,573	63,554
TOTAL INCOME	\$178,704	\$190,960	\$199,183	\$235,155	\$248,100	\$344,476	\$374,472	\$408,348	\$446,741

Hockey programs are the key drivers of rink revenue. Hockey programs accounted for over 53% of revenue last season. This is expected to increase with the new rink. High school hockey will host and charge admission for tournaments and games.

Our second largest revenue source is public skating. Last season we generated 18% of our revenue from public skating sessions. Other revenue drivers are private ice and skate rental. Concessions will significantly grow with the new rink. With expanded space to offer concessions, an increase in hockey and figure skating events, we project at least a four-fold increase in concessions revenue.

The new rink will generate 46% more revenue in its first year. By the fourth year the new rink will generate nearly double the revenue. We are confident in this forecast. There is significant unsatisfied demand across all programs. First, a full sized rink can accommodate more skaters on the ice at any given time. Second, a permanent soundproof building would allow extended hours of operation. Third, a permanent, well-insulated building would allow a significantly longer ice season.

Operating Expense Analysis & Projections

Projected expenses are shown in the table below.

The two most significant costs associated with operating the rink are personnel and utility costs. Utility expenses will increase with the longer operating season. This is true across most rinks. Maintenance and repairs are the next most significant cost for the rink, which is also consistent with the experiences of other rinks. This cost category has grown significantly over the last few years, driven by the age of our facility and equipment. Once a new chiller is installed our maintenance costs will decrease. Our 50-year lease with Latah County calls for payment of the greater of \$13,000 or 4% of gross revenues. Other significant costs include sales tax, insurance, advertising, and facility supplies.

Table 3

	Actual				2014 / 15 Projected	Pro Forma			
	Jul '10 - Jun '11	Jul '11 - June '12	Jul '12 - Jun '13	Jul '13 - June '14		New Rink Year 1	New Rink Year 2	New Rink Year 3	New Rink Year 4
TOTAL INCOME	\$178,704	\$190,960	\$199,183	\$235,155	\$248,100	\$344,476	\$374,472	\$408,348	\$446,741
Expenses									
Payroll	66,458	64,290	62,032	137,685	120,000	134,346	138,180	150,680	164,848
Utilities	21,666	20,465	26,250	26,068	26,550	45,000	47,250	49,613	52,093
Maintenance/Repairs	8,313	12,822	22,259	32,138	11,150	22,406	23,303	24,235	25,204
Sales Tax	8,821	10,568	10,347	12,182	12,500	17,913	19,473	19,667	19,864
Insurance	8,105	12,640	14,570	9,776	9,900	15,501	15,966	16,445	16,939
Advertising	7,939	9,564	13,852	6,456	7,000	15,501	16,851	17,020	17,190
Lease	5,000	5,000	5,000	5,000	5,000	13,779	14,979	16,334	17,870
Referee Fees	5,361	5,148	10,385	10,932	11,000	11,496	11,955	12,434	12,931
Facility Supplies	5,335	4,375	7,695	10,850	8,400	11,712	12,732	13,884	15,189
Office Expense	1,068	5,519	4,015	8,775	8,450	7,923	8,613	9,392	10,275
Concessions Costs	1,013	913	1,064	675	850	5,698	6,838	8,205	9,847
Credit Card Fees	316	2,504	6,413	4,574	3,300	5,856	5,915	5,974	6,034
Programming Supplies	1,721	1,397	2,198	2,792	5,850	3,445	3,745	4,083	4,467
Restroom Rental	1,565	2,147	2,234	1,681	1,700	0	0	0	0
Other Expenses	2,270	2,756	2,527	575	2,500	3,789	3,827	3,865	3,904
TOTAL EXPENSES	\$144,950	\$160,108	\$190,841	\$270,159	\$234,150	\$314,366	\$329,627	\$351,831	\$376,654

Overall Financial Performance - Net Income Analysis

Historically the rink has generated positive cash flows from operations, albeit at modest levels as it operates as a not-for-profit entity. Pricing for our programs are most favorable to our youth programs, and adult programs pay higher rates that are still comparable to other ice rink facilities in the region. We plan to continue tightly manager our operating expenses in the future to continue focusing on our mission of servicing the recreational needs of our community.

In the spring of 2015 we discovered our former bookkeeper had systematically embezzled a significant sum of money from our organization. The manager responsible for hiring and giving the bookkeeper access to our cash had already been relieved of his duties, but the damage had been done. It was a difficult moment for our organization. We contacted local law enforcement and cooperated fully with the investigation knowing we would receive negative publicity in the process. Members in the community shared in our disappointment, but we also received a lot of positive support that helped allow us to move forward as an organization. Subsequently we now have instituted more controls within our organization to prevent problems in the future. Our Treasurer, Brenda Boyko (owner of Moscow Mountain Physical Therapy) works closely with our current bookkeeper to make sure all our spending is properly processed.

Facility Design and Cost

The Palouse Ice Rink Board formed a Construction Committee in 2014 to develop a concept plan and cost estimates. We hired architect Corey Trapp from Hayden Lake who designed the Frontier Ice Arena in Coeur d'Alene. We used earlier ideas obtained from a visioning workshop in 2012 led by architect Liza Morris and the Board. Using those concepts for a new facility as our base, we refined our current and projected needs.

The final concept uses most of the existing concrete slab for the new facility but with new cooling pipes and concrete for the ice surface. The existing canvas and frame will be removed. The new facility will be mostly to the north of the existing structure. The metal-sided building is designed to blend in with the other buildings at the Fairground. The major design components include:

- **Steel Building:** 30,000 sq. ft. building, 140 ft. by 215 ft., building height 35 ft., eave 29 ft.
- **Ice sheet:** Regulation size ice sheet 200 ft. by 85 ft.
- **Locker rooms:** 6 locker rooms with restrooms/shower, 1 referee locker room
- **Seating:** 270 seats
- **Entry/Lobby:** Airlocked southwest entry vestibule
- **Concessions:** Combine skate rental and concessions area to maximize staffing options
- **Restrooms:** Men, women and family/handicap restrooms
- **HVAC:** Heating/cooling and dehumidifier
- **Concrete floor:** Longer seasonal ice also with dry floor facility for summer (county fair, roller derby, agricultural shows)
- **Paved parking:** Parking for 200+ cars and landscaping (as required by zoning)
- **Replace chiller:** Upgrade to high efficiency chiller
- **Other:** Incorporate 'green' elements where aligns with budget & schedule
- **Budget:** \$3,600,000

Financing The New Rink

Fundraising

In September 2013 we launched the highly successful "300 Club." The purpose of this initial fundraising initiative is to demonstrate community support for the new facility, particularly from our users. The goal is to raise \$300,000 through pledges of \$3,000 from 100 individuals and businesses. To date there are 65 members, some of whom are of modest means, paying their pledges in installments.

The inaugural Gala in February 2014 was a huge success. A sold-out crowd of over 420 packed the convention center at the University Inn Best Western. Live and silent auctions raised \$24,000, miscellaneous donations of over \$14,000 were collected, and 25 new 300 Club members pledged \$75,000, with \$11,000 collected that night.

The Rink Fest in September 2014 brought the ice rink community together for the unveiling of the concept plans and to kick off the season. The event generated a lot of enthusiasm for the rink expansion and we plan to make it an annual event.

As mentioned previously, the rink was originally built through donations and personal loans. All loans have been paid off and the Rink is debt free and operating in the black.

A fundraising task force has been formed which is comprised of several experienced fundraisers. A typical fundraising campaign receives over 50% of the money it raises from 10% or fewer of the total number of donors. Our goal is to raise an additional \$2.6 million in donations. Our fundraising strategy as shown in the table below sets goals at various levels in order to achieve our goal.

Table 4

Ice Rink Fundraising Goal = \$2.6 million			
Quantity	Gift Amount	Total	% of Total
1	\$1,000,000	\$1,000,000	38%
2	\$250,000	\$500,000	19%
4	\$100,000	\$400,000	15%
5	\$50,000	\$250,000	10%
5	\$20,000	\$100,000	4%
10	\$10,000	\$100,000	4%
25	\$5,000	\$125,000	5%
30	\$2,500	\$75,000	3%
50	\$1,000	\$50,000	2%

Our capital campaign is underway. We have identified key community members who may be willing to make large donations. Securing these large donations will generate enthusiasm from others, helping to induce more community support. Part of the value of this approach is that with every donation, other potential donors realize the feasibility of the end goal, making them more likely to contribute.

Many donors will want recognition in exchange for their contribution. We plan to provide them with a variety of naming and recognition opportunities, commensurate with their level of giving. The following is a list of naming opportunities identified within the facility:

- The facility;
- Full-size, NHL regulation sheet of ice;
- Six locker rooms;
- Two player benches, penalty boxes, and score table;
- Individual bleacher seats.

A large display will recognize donors. A separate plaque for the 300 Club is now displayed at the rink. Additional plaques will be used to recognize all those who make contributions of materials or labor to help build the facility. Certain potential recognition opportunities, specifically in-ice logos, the boards around the ice, the scoreboard, and the Zamboni, are being reserved for year-to-year advertising revenue.

Grants

Grants represent a common approach to raising money to build community recreational assets. For example the Latah Trail was funded with over \$1 million in grant money. Ice rinks have also benefited from grant money. One of the rinks that we contacted disclosed that over 30% of the money needed came from grants.

We have identified over 50 possible granting organizations, and have narrowed our focus to those that hold the most promise. These granting organizations are listed below, categorized as either high or medium priority. The Murdock Foundation—which is at the top of our list—has provided over \$500,000 to three different communities to help build ice rinks, the most recent being the Coeur d'Alene rink.

HIGH PRIORITY

Granting Agencies	Target amount	Emphasis
Murdock	\$250,000	Projects not funded by taxes
Kresge Foundation	250,000	Bricks/mortar for capital projects
Paul Allen	150,000	Community dev./youth engagement
Charlotte Martin Family Trust	50,000	Youth athletics/education
NHL Assist	70,000	Youth hockey

MEDIUM PRIORITY

Granting Agencies	Emphasis
Avista Foundation	Education, economic/cultural vitality
Boeing	Civic, education, others
Fred Meyer Foundation	Education, women, good neighbor
Kroger Company Foundation	Youth, education, women, civic
Microsoft	Provide software/recycled computers to non-profits
Moyer Foundation	Youth, community development, child welfare
Stuart Foundation	Youth/community, before/after school programs
US Bankcorp	Education, human services, economic opportunity.
Idaho State Parks and Recreation	Ice rinks qualify
Kraft Foods	Ice rinks

Loans

If necessary, additional financing for construction could be obtained through commercial loans. As Table 3 demonstrates, the new rink will generate some surplus which could be used to pay the debt. The chart below sets forth the amount of indebtedness that could be serviced at varying interest rates.

Table 5

Annual Payments on a 20-year Loan				
Principle	Interest Rates			
	5%	6%	7%	8%
\$400,000	\$31,678	\$34,389	\$37,214	\$40,149
\$500,000	\$39,597	\$42,986	\$46,518	\$50,186
\$600,000	\$47,517	\$51,583	\$55,822	\$60,224
\$700,000	\$55,436	\$60,180	\$65,125	\$70,261
\$800,000	\$63,356	\$68,777	\$74,429	\$80,298
\$900,000	\$71,275	\$77,375	\$83,732	\$90,336
\$1,000,000	\$79,195	\$85,972	\$93,036	\$100,373

Economic Impact

Steve Peterson, a research economist at the University of Idaho, conducted a detailed economic impact study for us in 2005 and updated it in 2012. The economic impacts were estimated using an IMPLAN input-output model of Latah County. The impacts are generated from all of the activities of the ice rink and those from its proposed expansion. Impacts are apportioned into two levels. The first level is the **direct impact** on the Quad-County region – the jobs, value-added, and sales that are directly created by the ice rink. The second is the **indirect impact**—the impact on other businesses that provide goods or services—which are also known as the “ripple” or multiplier effects of the ice rink-related expenditures.

Out of town visitors to the rink are an important source of revenue to the community because they often stay overnight, purchase multiple meals, and go shopping. For example, local hockey players will travel to—and spend their money—wherever there is ice, such as McCall, Tri-Cities, and Wenatchee. A new rink would help to keep these sales revenues in the community. Overall it is estimated that 80% of all rink revenues would leave the community in the absence of the rink.

Table 6

Economic Impacts of the Ice Rink in Constant 2012 Dollars			
Includes the direct, indirect, and induced impacts			
	Current Rink		New Rink
	2005 Study	2012 Study	Long-Term
Sales	\$419,707	\$473,056	\$712,236
Gross Regional Product	\$238,188	\$245,319	\$369,045
Payroll	\$160,458	\$169,123	\$179,659
Employees	7	10	15
Taxes (IBT)	\$17,571	\$30,130	\$45,343

Table 6 illustrates the economic impact of the current rink in 2012. It creates: \$473,056 sales in the community; \$245,319 in gross regional product; \$169,123 in payroll and earnings; 10 new jobs in the region; and \$30,130 in indirect business taxes. These figures include the direct and indirect effects. The estimated economic impacts of the new rink are: \$712,236 in sales transactions; \$369,045 in gross regional product; \$179,659 in payroll; 15 community jobs; and \$45,343 in indirect business taxes.

Sales represent the total of all transactions arising from the ice rink and multiplier effects. Gross regional product is the local equivalent of GDP and nets out any double counting that occur in sales estimates. Payroll and earnings represents all wage, salary, and sole proprietor earnings created from the rink. Indirect business taxes include mostly sales and property taxes generated from the ice rink. All of these economic measures include the multiplier effects.

Sources of Direct Spending

Direct spending includes: the estimated 2012 rink revenues of \$196,000; player and visitor expenditures of \$124,435; and \$71,084 for the attraction and retention of University of Idaho non-resident students. In total, the direct local expenditures associated with the current rink for 2012 is \$391,519. The estimated player and visitor spending were derived from a template developed in the 2005 study involving interviews with hockey players and ice rink employees. For the new ice rink, the estimated annual budget is \$296,000. Hockey player and visitor spending is estimated at \$186,652 of basic spending, university retention of \$106,626, for a total of \$589,278.

Conclusion

A new full-sized rink will provide welcomed winter recreation. Our current 15-year-old rink is operating at full capacity and we need room to grow. The new rink will operate in the black. Our debt has been completely retired and our projections show that the new facility will be self-sustaining. A full-sized rink will be a community asset that will boost the local economy.

Acknowledgements

The Palouse Ice Rink gratefully acknowledges three individuals who utilized their expertise in economics to help write this business plan: Chuck Lanham, John Lawrence, and Steve Peterson.

Appendix 1: Palouse Economy



Palouse Ice Rink

LATAH COUNTY FAIRGROUNDS, MOSCOW, IDAHO

Appendix 1: Palouse Economy

The Palouse, a rich agricultural land of rolling hills and scattered farms, is located in the north Idaho panhandle and southeastern Washington corner, defined to the south by the Lewiston breaks and the Snake River and to the north by Latah and Whitman County lines. Moscow and Pullman are the main hub cities of the area, surrounded by 25 smaller towns and cities. Eight miles separate Moscow and Pullman, straddling the state border between Washington and Idaho. The region is bordered on the north by Spokane County in Washington and Benewah County in Idaho, and to the south by Asotin County in Washington and Nez Perce County in Idaho. The area is accessed by two major north-south arterial highways, US Highway 95 through Moscow to Coeur d'Alene, 88 miles north and US Highway 195 through Pullman to Spokane, 80 miles north. Moscow and Pullman are located approximately 28 miles north of the Lewiston, Idaho and Clarkston, Washington area. The Palouse is located approximately 300 miles east of Seattle, Washington, 360 miles northeast of Portland, Oregon, and 300 miles northwest of Boise, Idaho and 100 miles south of Spokane, Washington.

The two major population centers of the Palouse, Moscow, Idaho and Pullman, Washington, are most commonly known for being the home of two land grant universities: the University of Idaho and Washington State University. The economic base of the region is entrenched in the existence of these two major universities—a geographic occurrence that does not exist elsewhere in the United States. This has significant impact on private industry's relationship with higher education research, development and technology within the Palouse. Also, many unique opportunities are generated in the region by the geographic proximity of these two universities. Between them, the two universities are home to more than 37,000 students.

According to local economic development authorities, the Palouse and surrounding areas are steadily growing. The population in our region is roughly split evenly between Latah and Nez Perce Counties in Idaho and Whitman and Asotin Counties in Washington. A breakdown of population of the major communities and counties that make up the region is provided below (2010 census numbers).

City	County
• Moscow..... 23,800	• Latah..... 37,334
• Pullman..... 29,799	• Whitman..... 44,776
• Lewiston..... 31,894	• Nez Perce..... 39,339
• Clarkston..... 7,229	• Asotin 21,688

Our two local universities are the region's largest employers. While they are both subject to the periodic swings in their budgets due to state appropriations, both schools are extremely stable in the long term and provide above average wages and benefits to their employees. In addition, Schweitzer Engineering, the third largest employer on the Palouse, has recently announced permanent work force expansions and new firm openings. It now employs over 2,000 individuals.

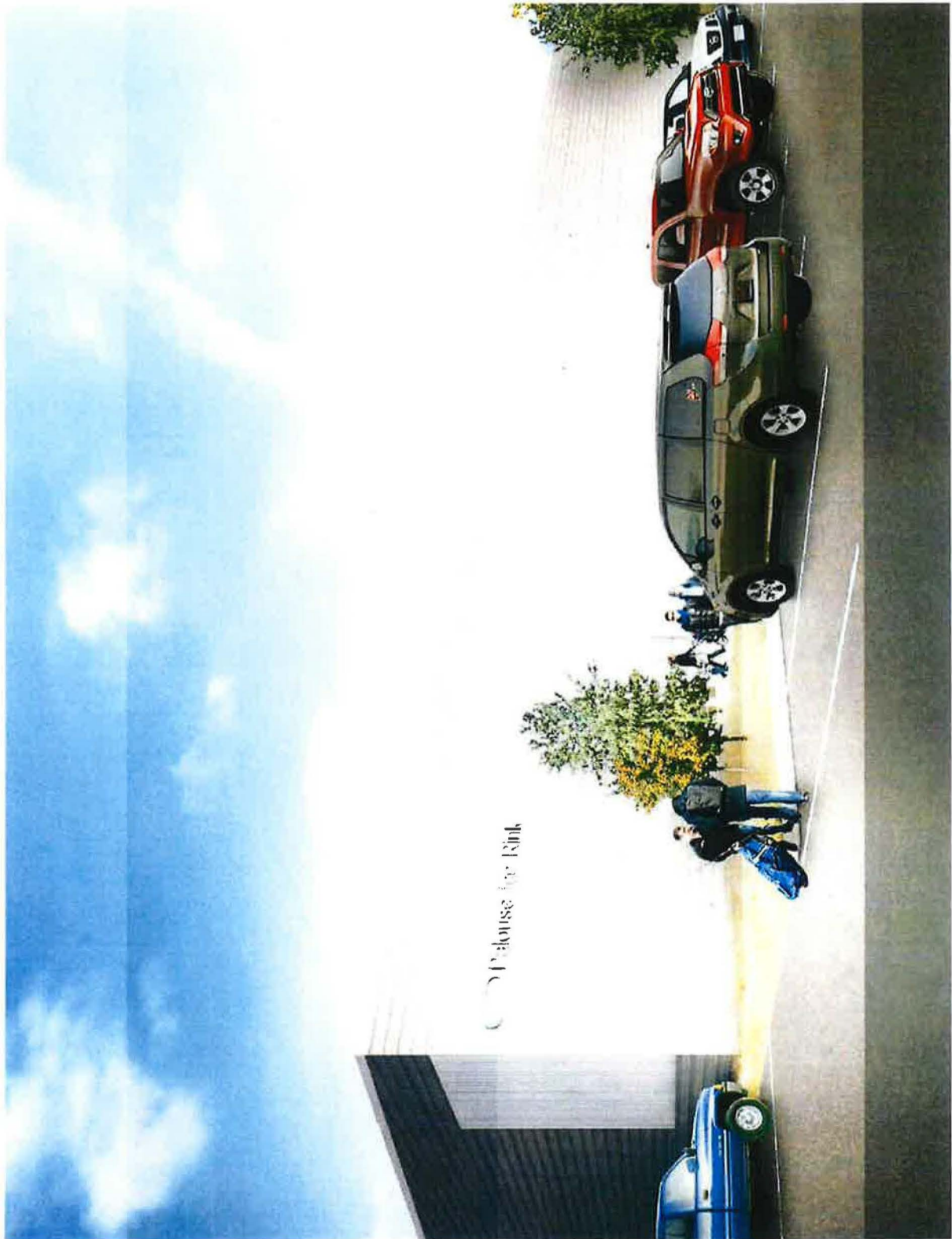
Our two states' economies should continue to do well into the future. Both states have a solid utility, communications, education and transportation infrastructure. Additionally, both states offer several recreational opportunities, a young and educated labor force, good universities, healthy lifestyles, and a strong work ethic that should continue to favorably influence business location and expansion decisions.

Appendix 2: Architectural Drawings



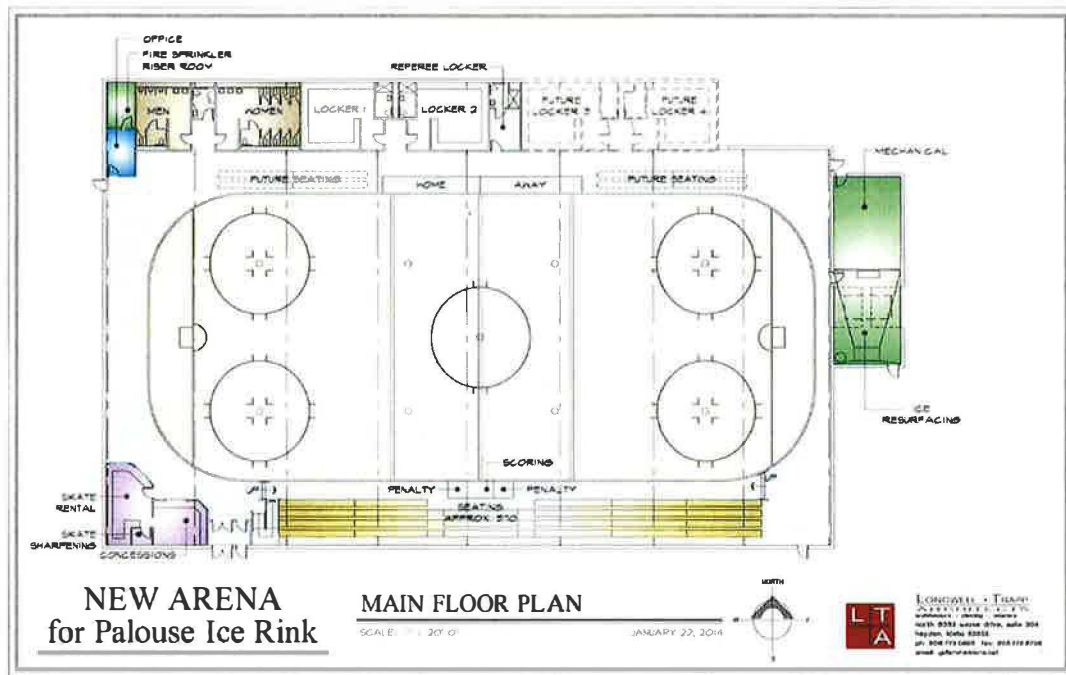
Palouse Ice Rink

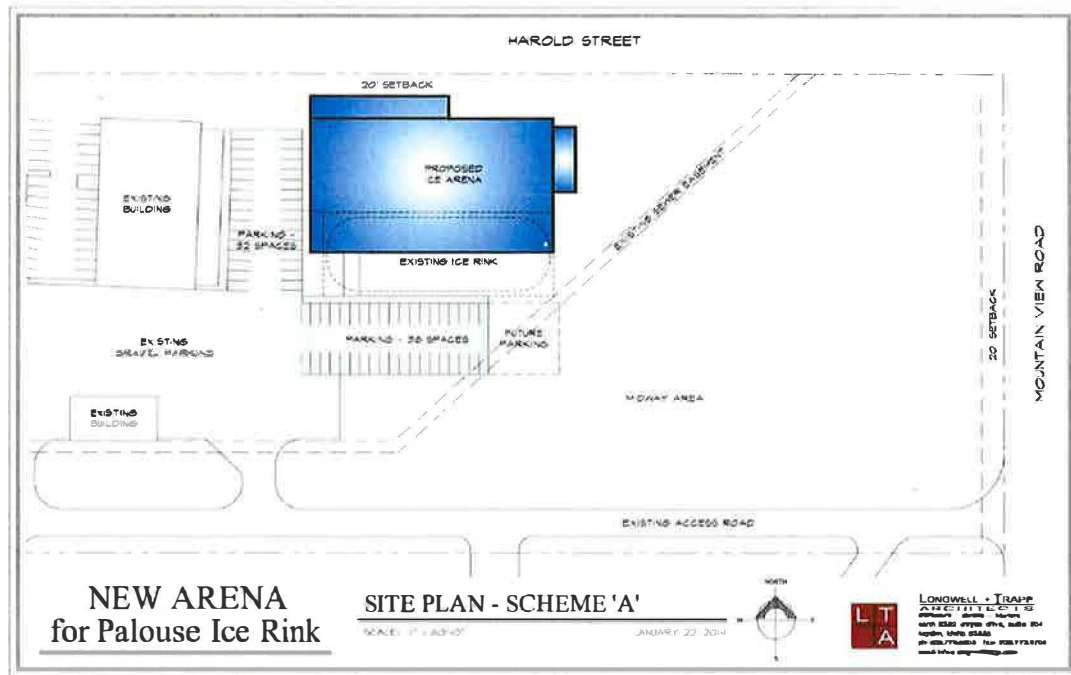
LATAH COUNTY FAIRGROUNDS, MOSCOW, IDAHO











Appendix 3: Estimate of Project Cost



Palouse Ice Rink

LATAH COUNTY FAIRGROUNDS, MOSCOW, IDAHO

**ESTIMATE OF PROBABLE COST
PALOUSE ICE RINK
January 27, 2016**

prepared by:
Longwell+Trapp Architects
8382 N. Wayne Dr, Suite 204
Hayden, ID 83835

Total Building Area		30,000	S.F.		
SECTION	Quantity	Units	Cost/USF	Estimated Costs	
02 DEMOLITION			\$1.35 /S.F.	\$40,500	
03 CONCRETE			\$8.15 /S.F.	\$244,600	
04 MASONRY			\$0.00 /S.F.	\$0	
05 METALS			\$28.67 /S.F.	\$860,000	
06 WOOD AND PLASTICS			\$0.66 /S.F.	\$19,900	
07 THERMAL AND MOISTURE PROTECTION			\$0.83 /S.F.	\$25,000	
08 DOORS AND WINDOWS			\$1.46 /S.F.	\$43,900	
09 FINISHES			\$1.97 /S.F.	\$59,200	
10 SPECIALTIES			\$0.52 /S.F.	\$15,650	
11 EQUIPMENT			\$0.00 /S.F.	\$0	
12 FURNISHINGS			\$1.00 /S.F.	\$30,000	
14 CONVEYING SYSTEMS			\$0.00 /S.F.	\$0	
21 FIRE SUPPRESSION			\$1.65 /S.F.	\$49,500	
22 PLUMBING			\$3.00 /S.F.	\$90,000	
23 HVAC			\$9.50 /S.F.	\$285,000	
26 ELECTRICAL			\$13.00 /S.F.	\$390,000	
31 EARTHWORK			\$3.01 /S.F.	\$90,250	
32 EXTERIOR IMPROVEMENTS			\$2.50 /S.F.	\$75,000	
SUB-TOTAL			\$77.28 /S.F.	\$2,318,600	
CONSTRUCTION CONTINGENCY	5.00%		\$3.86 /S.F.	\$115,925	
CONTRACTOR GENERAL CONDITIONS	6.00%		\$4.64 /S.F.	\$139,110	
CONTRACTOR BOND & INSURANCES	1.00%		\$0.77 /S.F.	\$23,185	
CONTRACTOR OVERHEAD & PROFIT	5.00%		\$3.86 /S.F.	\$115,925	
SUB-TOTAL			\$90.42 /S.F.	\$2,712,645	
TOTAL (Construction)			\$90.42 /S.F.	\$2,712,645	
Architectural & Engineering Fees				\$176,322	
Reimbursables (estimated)				\$7,000	
Special Inspection (estimated)				\$15,000	
Soils Tests				\$4,000	
Building Permit Fees - City of Moscow				\$12,000	
Plan Check Fee - City of Moscow				\$8,000	
Sewer Cap Fees				\$25,000	
Water Cap Fees (Water Service and Fire Line)				\$50,000	
SUB-TOTAL SOFT COSTS				\$297,322	
TOTAL ESTIMATED CONSTRUCTION COSTS				\$3,009,967	
Rubber floor mat	10,000	SF	\$5.00	\$50,000	
Relocate sewer line				\$0	
Scoreboard	1	EA	\$0.00	\$0	
Dasher Boards	1	EA	\$0.00	\$0	
Ice Making Equipment	1	EA	\$550,000.00	\$550,000	
TOTAL PROJECT COSTS			\$120.33	\$3,809,967	

**ESTIMATE OF PROBABLE COST
PALOUSE ICE RINK
January 27, 2016**

prepared by:
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Hayden, ID 83835

COST BREAKDOWN

02 DEMOLITION

	Quantity	Units	Cost/Unit	Cost
Demolition of Existing Building	13,000	SF	\$2.50	\$32,500
Miscellaneous demo	1		\$8,000.00	\$8,000
SUBTOTAL			\$1.36	\$40,500

03 CONCRETE

	Quantity	Units	Cost/Unit	Cost
New site sidewalks	1,200	SF	\$6.00	\$7,200
Footings and Foundations	200	CY	\$260.00	\$52,000
Elevated slab	0	SF	\$4.50	\$0
Slab on grade	30,000	SF	\$6.00	\$180,000
New parking lot curbs	600	LF	\$9.00	\$5,400
SUBTOTAL			\$8.15	\$244,600

04 MASONRY

	Quantity	Units	Cost/Unit	Cost
New masonry walls at locker rooms	0	SF	\$22.00	\$0
SUBTOTAL			\$0.00	\$0

05 METALS

	Quantity	Units	Cost/Unit	Cost
Miscellaneous steel	1		\$5,000.00	\$5,000
Metal floor deck	0	SF	\$4.00	\$0
Metal Building package	30,000	SF	\$28.00	\$840,000
Metal stud wall framing	5,000	SF	\$3.00	\$15,000
Steel Stairs	0	SF	\$15.00	\$0
Metal railings	0	LF	\$25.00	\$0
SUBTOTAL			\$28.67	\$860,000

06 WOOD AND PLASTICS

	Quantity	Units	Cost/Unit	Cost
Trim - interior	500	LF	\$5.00	\$2,500
Carpentry - miscellaneous	1		\$5,000.00	\$5,000
Benches in locker rooms	120	LF	\$20.00	\$2,400
Cabinets	50	LF	\$200.00	\$10,000
SUBTOTAL			\$0.66	\$19,900

07 THERMAL & MOISTURE PROTECT.

	Quantity	Units	Cost/Unit	Cost
Joint sealants	1		\$3,000.00	\$3,000
Under Slab Insulation	13,000	SF	\$1.50	\$19,500
Snow Stops	0	LF	\$10.00	\$0
Metal flashings	1		\$2,500.00	\$2,500
SUBTOTAL			\$0.83	\$25,000

**ESTIMATE OF PROBABLE COST
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08 DOORS AND WINDOWS				
Windows	Quantity	Units	Cost/Unit	Cost
	100	SF	\$55.00	\$5,500
Exterior doors and frames	7	EA	\$1,200.00	\$8,400
Interior doors, frames & hardware	16	EA	\$1,000.00	\$16,000
Overhead Colling Door	2	EA	\$7,000.00	\$14,000
SUBTOTAL			\$1.46	\$43,900
09 FINISHES				
GWB	Quantity	Units	Cost/Unit	Cost
	10,200	SF	\$3.50	\$35,700
FRP on walls	1,600	SF	\$4.00	\$6,400
Acoustical tile ceiling	0	SF	\$4.00	\$0
Resilient base	1,000	LF	\$2.00	\$2,000
Paint, exterior	500	SF	\$1.50	\$750
Paint, interior	15,000	SF	\$0.75	\$11,250
Paint Doors	7	EA	\$100.00	\$700
Paint door frames	24	EA	\$100.00	\$2,400
SUBTOTAL			\$1.97	\$69,200
10 SPECIALTIES				
Signage	Quantity	Units	Cost/Unit	Cost
	1		\$750.00	\$750
Toilet compartments	11	EA	\$1,000.00	\$11,000
Wall and corner guards	6	EA	\$100.00	\$600
Fire Extinguishers	6	EA	\$250.00	\$1,500
Toilet & bath accessories (grab bars)	12	EA	\$150.00	\$1,800
SUBTOTAL			\$0.52	\$15,650
11 EQUIPMENT				
Appliances	Quantity	Units	Cost/Unit	Cost
			\$0.00	\$0.00
SUBTOTAL			\$0.00	\$0
12 FURNISHINGS				
Bleachers	Quantity	Units	Cost/Unit	Cost
			\$30,000.00	\$30,000.00
SUBTOTAL			\$1.00	\$30,000
14 CONVEYING SYSTEMS				
	Quantity	Units	Cost/Unit	Cost
	0	EA	\$0.00	\$0
SUBTOTAL			\$0.00	\$0
21 FIRE SUPPRESSION				
Wet Pipe System	Quantity	Units	Cost/Unit	Cost
	30,000	SF	\$1.25	\$37,500
Fire line/FDC	150	LF	\$80.00	\$12,000
SUBTOTAL			\$1.65	\$49,500

**ESTIMATE OF PROBABLE COST
PALOUSE ICE RINK
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22 PLUMBING	Quantity	Units	Cost/Unit	Cost
New fixtures and piping	30,000	SF	\$3.00	\$90,000
SUBTOTAL			\$3.00	\$90,000
23 HVAC	Quantity	Units	Cost/Unit	Cost
Equipment and install	30,000	SF	\$9.50	\$285,000
SUBTOTAL			\$9.50	\$285,000
26 ELECTRICAL	Quantity	Units	Cost/Unit	Cost
Lighting, power, install	30,000		\$13.00	\$390,000
SUBTOTAL			\$13.00	\$390,000
31 EARTHWORK	Quantity	Units	Cost/Unit	Cost
Excavate for new sidewalks	1,500	SF	\$1.00	\$1,500
Site excavation/import fill	35,000	SF	\$2.00	\$70,000
Site work for new parking areas	15,000	SF	\$1.25	\$18,750
SUBTOTAL			\$3.01	\$90,260
32 EXTERIOR IMPROVEMENTS	Quantity	Units	Cost/Unit	Cost
New Asphalt	20,000	SF	\$2.25	\$45,000
Landscape Allowance	1	EA	\$30,000.00	\$30,000
SUBTOTAL			\$2.50	\$75,000

Appendix 4: 50-Year Lease



Palouse Ice Rink

LATAH COUNTY FAIRGROUNDS, MOSCOW, IDAHO

AGREEMENT NO. _____

GROUND LEASE AGREEMENT

In accordance with Idaho Code § 31-836, this Ground Lease Agreement is made, entered into, and effective this 18th day of July, 2012, by and between Latah County, a political subdivision existing in, under, and pursuant to the laws of the State of Idaho ("Lessor") and The Rotary Veterans Memorial Pavilion, Inc., an Idaho Charitable Corporation ("Lessee").

I. AGREEMENT TO LEASE

Lessor hereby agrees to lease to Lessee and Lessee hereby agrees to lease from Lessor the real property ("premises") on which the current ice rink facility is located at the Latah County Fairgrounds, Moscow, Idaho, and such additional adjacent land as is determined to be necessary, together with all appurtenances, for the construction, operation, and maintenance of an ice rink facility upon the premises. Lessee shall have the obligation to use the premises for the purpose of assuring that an ice rink is constructed, maintained, and operated to serve as a memorial to the living or deceased soldiers, sailors and marines of an armed conflict entered into by the United States as contemplated by I.C. § 31-836(4).

II. RIGHT TO APPROVAL

Prior to any construction, Lessee shall first obtain Lessor's approval of any plans and specification for any buildings and improvements to be erected upon the premises, which approval will not be unreasonably withheld. This includes the specific location of the ice rink, parking, and use of related areas.

III. SUBORDINATION

Lessee agrees and acknowledges that any financing obtained by the Lessee for the construction, operation, or maintenance of the ice rink, or any other purpose, shall be subordinate to the Lessor's interest in the land and any fixtures thereon.

IV. TERM

The term of this Lease shall be from July 18, 2012, to July 18, 2062.

V. RENT

Lessee covenants and agrees to pay Lessor rent as follows:

LEASE AGREEMENT - 1

A. Once a full-size rink is operational, for each calendar year, Lessee shall pay to Lessor, the greater amount of thirteen thousand dollars (\$13,000) or 4% of the gross income, whichever is greater, from all Lessee activities on the Premises. For purposes of this agreement, a calendar year commences on January 1 and continues for the succeeding twelve (12) months. The calculation of gross operational income shall be exclusive of donations, grants, and the like, as well as concessions not operated by Lessee, but shall include income received by Lessee for any such concessions. The rental payment shall be due in two (2) installments. The first installment shall be due on January 1st of each contract year, reflecting payment for the preceding six (6) months, and shall be a minimum of \$6,500. The second installment, similarly calculated, shall be due on July 1st. Each payment shall be accompanied by documentation acceptable to Lessor reflecting the gross income for the previous six (6) months.

Lessee shall maintain at all times adequate and sufficient written books, records, and accounts documenting all income and the source thereof. Lessor shall have the right to inspect Lessee's books, records, and accounts and the same shall be produced or otherwise made available to Lessor by Lessee on demand.

The above agreement shall cover the initial three (3) years of this agreement. Thereafter, the yearly rent shall increase to an amount of fifteen thousand dollars (\$15,000) or 4%, whichever is greater, of gross income as earlier defined.

Commencing in the seventh year of operation, and continuing thereafter, rent shall be 5% of the gross income, unless renegotiated by the parties, from all Lessee activities on the Premises. The calculation of gross operational income shall be exclusive of donations, grants, and the like, as well as concessions not operated by Lessee, but shall include income received by Lessee for any such concessions.

Until a full-size rink opens for use, the yearly rent shall continue to be five-thousand dollars (\$5,000.00).

B. Additional Rent.

1. In addition to the base rent, Lessee shall, during the term of this Lease, be responsible for all insurance (including flood insurance, if necessary), taxes, utility costs, assessments, and maintenance expenses, including snow removal, hereinafter in this Lease, it being generally understood and agreed that except for those specific costs, expenses, and assessments assumed by the Lessor, Lessor shall not be responsible for any cost or expense in connection with the Premises during the term of this Lease and shall be entitled to a net return of the rental herein specified undiminished by the cost of insurance, property taxes and assessments or utility charges or special tax levies of any kind or nature whatsoever, and the costs of operation, repair, upkeep, renewal, improvement, alteration, or reconstruction of the building and/or appurtenances thereto, now or at any time hereafter.

2. In addition to and not by way of limitation of Lessor's rights under specific provisions of this Lease, Lessor shall at all times have the right (at its sole election and without any obligation to do so) to advance on behalf of Lessee any amount payable under the terms hereof by Lessee, or to otherwise satisfy any of Lessee's obligations hereunder. No advance by Lessor shall operate as a waiver of any of Lessor's rights under this Lease and Lessee shall remain fully responsible for the performance of its obligations under this lease. Lessee's obligation to reimburse amounts advanced by Lessor pursuant to this Section shall constitute additional rent under this Lease.

LEASE AGREEMENT - 2

**VI.
TAXES**

Lessee shall pay all real property taxes and assessments lawfully levied and assessed for or as to the Premises and attributable to the Lessee's use and occupancy of the Premises under the terms of this Lease. All assessed taxes must be timely paid.

**VII.
USE**

A. **Use.** Lessee shall primarily use the Premises for the purpose of an ice rink facility and related activities including but not limited to public skating, skating lessons, physical education activities using ice skating or the ice facility, hockey events and training, curling, skate and equipment rentals, and concessions. During the period of time when ice is not available, Lessee may offer activities appropriate for the facility.

B. **Lessee Covenants.**

1. Lessee may not use the premises activities which would be in competition with other fairgrounds activities.

2. Lessor reserves the exclusive use of the premises on a rent free basis for a two (2) week period (exclusive of actual fair dates) surrounding the Latah County Fair, statutorily set as the Second weekend following Labor Day, commencing one (1) week prior to the opening of the fair, and ending one (1) week after the closing of the fair. Following said use, the premises shall be returned to the previous condition by the Lessor.

3. During the term of this Lease Agreement, the Premises, and every part thereof, shall be kept by the Lessee in a clean and wholesome condition, free of any objectionable noises, odors, or nuisances.

4. Lessee shall not do or permit anything to be done in or about the Premises nor bring or keep anything therein which will in any way affect any fire or other insurance upon the Premises or any of its contents, or cause a cancellation of any insurance policy covering the Premises or the building or any of its contents, nor shall Lessee sell or permit to be kept, used, or sold in or about said Premises any articles which may be prohibited by a standard form policy of fire insurance.

5. Lessee shall not do or permit anything to be done in or about the Premises which will in any way unreasonably obstruct or interfere with the rights of other lessees or occupants of buildings adjoining or neighboring the Premises or injure or annoy them or use or allow the Premises to be used for any unlawful purpose, nor shall Lessee cause, maintain, or permit any nuisance in, on, or about the Premises. Lessee shall not commit or suffer to be committed any waste in or upon the Premises.

6. Lessee shall not use the Premises in any way which will conflict with any law, statute, ordinance, or governmental rule, regulation, or requirement of duly constituted public

LEASE AGREEMENT - 3

authorities now in force or which may hereafter be enacted or promulgated. Lessee at its sole cost and expense shall promptly comply with all laws, statutes, ordinances, and governmental rules, regulations or requirements now in force or which may hereafter be in force.

7. Lessee shall refrain from dumping disposal reduction, incineration, or other burning of any trash, papers, refuse, or garbage of any kind in or about the Premises. Lessee shall store all trash and garbage within the Premises in appropriate storage containers. Lessee shall also arrange for and bear the expense of the prompt and regular removal of trash and garbage from the Premises.

8. Lessee shall not cause any hazardous substances, pollutants, contaminants, or hazardous wastes as defined by the Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA"), Resource Conservation and Recovery Act ("RCRA"), as amended, or any other similar local, state, or federal law, rule, or regulation, including, without limitation, asbestos, PCB's, petroleum and petroleum products, and urea-formaldehyde (collectively "Hazardous Materials") to be produced, released, stored, or deposited over, under, or upon the Premises by any person whatsoever during the term of this Agreement, including any release of Hazardous Materials during any activities related to vacating the Premises.

9. Lessee and its agents, invitees, and guests shall not be entitled to use other fairgrounds premises or buildings without the agreement of Lessor and payment of additional compensation as may be determined by Lessor on a case-by-case basis.

10. Lessee shall not do or permit anything to be done in or about the Premises nor bring or keep anything therein which will in any way affect existing or prospective underground or above ground utilities, or interfere with utility easements.

VIII. UTILITIES, MAINTENANCE AND REPAIRS, ALTERATIONS AND ADDITIONS

A. The Lessee agrees at all times during the term of this Lease Agreement or any renewal hereof, and at its own cost and expense, to maintain, repair and/or replace in good tenantable condition the Premises and every part thereof including the roof, foundations, and exterior walls.

Such work shall include that which is necessary to comply with any laws, ordinances, rules or regulations of any public authority or of any similar body or that the Lessor may deem necessary to prevent waste or deterioration in connection with the Premises.

If Lessee refuses or neglects to make repairs and/or maintain the Premises, or any part thereof, in a manner reasonably satisfactory to Lessor, Lessor shall have the right, upon giving Lessee written notice of not less than ten days, of its intent to do so, to go upon the Premises and to make such repairs or perform such repairs or maintenance on behalf of and for the account of Lessee. In such event, such work shall be paid for by Lessee as additional rent promptly upon receipt of a bill therefore, and such cost shall include interest at the prime rate from the date of completion of the maintenance or repairs by Lessor.

Nothing herein contained shall imply any duty on the part of the Lessor to do any such work which under any provision of this Lease Agreement the Lessee may be required to do,

LEASE AGREEMENT - 4

nor shall it constitute a waiver of Lessee's default in failing to do the same. No exercise by the Lessor of any rights herein reserved shall entitle the Lessee to any damage for any injury or inconvenience occasioned thereby nor to any abatement of rent.

B. Upon the expiration or earlier termination of this Lease Agreement, Lessee shall surrender the Premises in the same condition as received, ordinary wear and tear excepted.

IX. ENTRY BY LESSOR

Lessor and its agents shall have free access to the Premises during all normal business hours for the purpose of examining the same to ascertain if they are in good repair, and to make reasonable repairs which Lessor may be required to make hereunder, and shall have access to the Premises at any time for purposes of general inspection, making emergency repairs, or to prevent continuation of damage to the Premises.

X. LIENS

Lessee agrees that it will pay or cause to be paid all costs for work done by it on the Premises, and Lessee will keep the Premises free and clear of all mechanics' liens on account of work done by Lessee or persons claiming under Lessee. Lessee agrees to and shall indemnify and save Lessor free and harmless against liability, loss, damage, costs, attorney fees, and all other expenses on account of claims of lien of laborers or materialmen or others for work performed or materials or supplies furnished to Lessee or persons claiming under Lessee, and claims of lien by judgment creditors or any person seeking a judgment who files a claim of lien under any legal theory.

If Lessee shall desire to contest any claim of lien, it shall furnish Lessor adequate surety for the value or amount of the claim, plus estimated costs and interest, or a bond of responsible corporate surety in such amount, conditioned on the discharge of the lien. If a final judgment establishing the validity or existence of a lien for any amount is entered, Lessee shall pay and satisfy the same at once.

If Lessee shall be in default in paying any charge for which a mechanic's lien claim and suit to foreclose has been filed and Lessee shall not have furnished Lessor adequate security as more particularly provided above, then, in order to protect the Premises and Lessor against such claim of lien, Lessor may (but shall not be so required to) pay the claim and any costs, and the amount so paid, together with reasonable attorney fees incurred in connection therewith, shall be immediately due and owing from Lessee to Lessor, and Lessee agrees to and shall pay the same.

Should any claims of lien be filed against the Premises or any action affecting the Premises be commenced, the party receiving notice of such lien or action shall forthwith give the other party written notice thereof.

XI. INDEMNITY

Lessee shall indemnify and hold Lessor, its officers, and agents harmless from and against any and all claims arising from the condition of the Premises, from Lessee's use of the Premises, or the conduct of its business or from any activity, work, or thing done, permitted or suffered by

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Lessee in or about Lessee's Premises, and shall further indemnify and hold Lessor, its officers, and agents harmless from and against any and all claims arising from any breach of or default in the performance of any obligation on Lessee's part to be performed under the terms of this Lease Agreement, or arising from any act or negligence of Lessee, or any of its agents, Lessees, or employees, and from and against all costs, attorney fees, expenses, and liabilities incurred in or from any such claim or action or proceeding brought thereon; and in case any action or proceeding be brought against Lessor, its officers, and agents by reason of any such claim, then Lessee, upon notice from Lessor, shall defend the same at Lessee's expense. Lessee, as a material part of the consideration to Lessor, hereby assumes all risk of damage to property or injury to persons in, upon, or about the Premises and Lessee hereby waives all claims in respect thereof against Lessor.

Lessee agrees to indemnify, defend, and hold harmless Lessor from any and all liability, claims, damages, expenses (including reasonable attorneys' fees and reasonable attorneys' fees on appeal), judgments, proceedings, and causes of action of any kind whatsoever arising out of or in any way connected with Lessee's breach of the foregoing obligations.

Lessee shall pay, assume, indemnify, defend, and hold Lessor harmless from all claims, suits or damages of any nature whatsoever arising out of any challenge to Lessee's obligation that the ice rink be constructed, maintained, and operated to serve as a memorial to the living or deceased soldiers, sailors and marines of an armed conflict entered into by the United States as contemplated by I.C. § 31-836(4).

Lessee acknowledges that, after independent legal review by their counsel, they are willing to enter into this lease with Latah County, and without the participation of the Latah County Fair Board. Lessee shall pay, assume, indemnify, defend, and hold Lessor harmless from all claims, suits or damages of any nature whatsoever arising out of any challenge to the parties' right to enter into this lease without the Latah County Fairboard as a signatory.

XII. INSURANCE

A. Lessee, at its sole expense, shall procure and maintain in full force and effect insurance written by an insurance company or companies with AM Best rating(s) of A VIII or better. All insurance companies must be authorized to do business in the state of Idaho. By requiring insurance herein, Lessor does not represent that coverage and limits are necessarily adequate to protect Lessee, and such coverage and limits shall not be deemed as a limitation on Lessee's liability under the indemnities granted to Lessor in this contract.

B. Certificates of Insurance evidencing the coverages required herein shall be provided to Lessor prior to the start date of Lessee's possession of the Premises. All certificates must be signed by an authorized representative of Lessee's Insurance carrier and must state that the issuing company, its agents, or representatives will provide Lessor thirty (30) days written notice prior to any policies being canceled. Renewal certificates must be provided to Lessor within thirty (30) days after the effective date of the renewal.

C. Certificates shall be mailed to:
The Latah County Clerk/Auditor
P.O. Box 8068
522 S. Adams Street
Moscow, ID 83843

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D. Each insurance policy required by this Agreement shall contain the following clause:
"It is agreed that any insurance maintained by Lessor shall apply in excess of and not contribute with insurance provided by this policy."

E. Each insurance policy required by this Agreement, excepting that for worker's compensation, shall contain the following clause:

"Lessor, its officers, agents, employees, representatives and volunteers are added as additional insureds as respects operations and activities of, or on behalf of, the named insured, performed under contract with Lessor. Prior to commencing any work under this Agreement, Lessee shall deliver to Lessor insurance certificates confirming the existence of the insurance required by this Agreement, and including the applicable clauses referenced above. Also, within thirty (30) days of the execution date of this Agreement, Lessee shall provide to Lessor endorsements to the above-required policies, which add to these policies the applicable clauses referenced above. Said endorsements shall be signed by an authorized representative of the insurance company and shall include the signature's company affiliation and title. Should it be deemed necessary by Lessor, it shall be Lessee's responsibility to see that Lessor receives documentation acceptable to Lessor which sustains that the individual signing said endorsements is indeed authorized to do so by the insurance company. Also, Lessor has the right to demand, and to receive within a reasonable time period, copies of any insurance policies required under this Agreement."

F. In addition to any other remedies Lessor may have, if Lessee fails to provide or maintain any insurance policies or policy endorsements to the extent and within the time herein required, Lessor may, at its sole option:

1. Obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due under the Agreement;
2. Terminate this Agreement.

Exercise of any of the above remedies, however, is an alternative to other remedies Lessor may have and is not the exclusive remedy for Lessee's failure to maintain insurance or secure appropriate endorsements.

G. Certificates must evidence the following minimum coverage:

1. **Workers' Compensation** insurance meeting the statutory requirements of the State of Idaho.
2. **Comprehensive General Liability Insurance or Commercial General Liability Insurance**, including coverage for premises and operations, contractual liability, personal injury liability, products/completed operations liability, broad-form property damage (if applicable) and independent Lessee's liability (if applicable), in an amount of not less than One Million Dollars (\$1,000,000.00) per occurrence, combined single limit, written on an occurrence form.

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3. **Comprehensive Automobile Liability Coverage** including, as applicable, owned, non-owned and hired autos, in an amount of not less than One Million Dollars (\$1,000,000.00) per occurrence, combined single limit, written on an occurrence form.

H. **Fire and Extended Coverage.**

1. **Building.** Lessee shall procure and maintain, during the term and any renewal of this Lease Agreement, Broadform and All Risk Property Insurance, on the Premises in an amount equal to one hundred percent (100%) of the replacement cost of the Premises.

2. **Fixtures and Equipment.** Lessee shall at all times during the term hereof and any renewal, and at its sole cost and expense, (a) maintain in effect policies of insurance covering all fixtures and equipment and property belonging to another located on the Premises in an amount not less than one hundred percent (100%) of their actual cash value providing protection against any peril included within the classification "Fire and Extended Coverage", together with insurance against vandalism and malicious mischief, and (b) be responsible for the maintenance, repair, and replacement of the glass on the Premises. Lessee is responsible for insuring its own property and any tenant improvements.

I. **Insurance Requirements.**

Any insurance requirements in this Lease can be modified or waived upon agreement of the parties in light of the availability and economic feasibility of the insurance coverage. A request for a modification or waiver shall not be unreasonably withheld.

**XIII.
DAMAGE OR DESTRUCTION**

If at any time during the term hereof the Premises are destroyed or damaged then the Premises shall be promptly repaired at Lessee's expense or that of its insurance carrier if applicable, and this Lease Agreement shall continue in full force and effect.

**XIV.
CONDEMNATION**

A. **Entire or Substantial Taking.** If the entire Premises, or so much thereof as to make the balance not reasonably adequate for the conduct of Lessee's business, notwithstanding restoration by Lessor as hereinafter provided, shall be taken under the power of eminent domain, this Lease Agreement shall automatically terminate as of the date on which the condemning authority takes title or possession, whichever first occurs.

B. **Partial Taking.** In the event of any taking of the Premises under the power of eminent domain which does not so result in the termination of this Lease Agreement, the rent payable hereunder shall be reduced, on an equitable basis, taking into account the relative value of the portion taken as compared to the remaining portion.

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C. **Awards.** Each party shall be responsible for the prosecution of its respective claim for an award as a result of a taking of all or any part of the Premises under the power of eminent domain. Each party shall be entitled to an award as their interest may appear in the Premises.

D. **Sale Under Threat of Condemnation.** A sale by Lessor of the Premises, either under threat of condemnation or while condemnation proceedings are pending, shall be deemed a taking under the power of eminent domain for all purposes under this section.

XV. ASSIGNMENT AND SUBLEASE

A. **Lessee's Assignment.** Lessee shall not voluntarily or by operation of any law assign, license, transfer, mortgage, or otherwise encumber, all or part of Lessee's interest in this Lease Agreement or in the Premises, or sublet or license all or any part of the Premises without the prior written consent of Lessor, and any such transfer, mortgage, encumbrance, or subletting without such consent shall be wholly void. However, the tenant may contract concessions (such as food and beverage, pro shop, or other related activity) that are appropriate for the intended use, provided that such contracting in no way impairs Lessee's ability to maintain the ice rink's qualification as one constructed, maintained, and operated to serve as a memorial to the living or deceased soldiers, sailors and marines of an armed conflict entered into by the United States.

XVI. QUIET ENJOYMENT

Lessor agrees that Lessee, upon paying rent and other monetary sums due under this Lease Agreement and performing the covenants and conditions of this Lease Agreement, may quietly have, hold, and enjoy the Premises during the term hereof or any extension thereof.

XVII. DEFAULT AND REMEDIES

A. **Default to Financer.** Should Lessee default on required payments to any business or individual from whom the lessee obtained financing for the construction, operation, or maintenance of the ice rink this lease shall terminate.

B. **Additional Default.** The occurrence of any of the following shall constitute a material default and breach of this Lease by Lessee:

1. The failure of Lessee to have a full-size ice rink constructed and operational within five (5) years of the date of this lease shall be a material default of the lease.

1. Any failure by Lessee to pay rent or any other monetary sums required to be paid hereunder, where such failure continues for ten (10) days after written notice by Lessor to Lessee.

2. A failure by Lessee to observe and perform any other provision of this Lease Agreement to be observed or performed by Lessee, where such failure continues for thirty (30) days after written notice thereof by Lessor to Lessee; provided, however, that if the nature of the default is such that the same cannot reasonably be cured within said thirty (30) day period, Lessee shall not

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be deemed to be in default if Lessee shall within such period commence such cure and thereafter diligently prosecute the same to completion.

C. **Remedies.** In the event of any such default or breach of Lessee, Lessor may, in its sole discretion:

1. Declare the entire amount of rent for the current term hereunder immediately due and payable ten (10) days after written notice or demand to Lessee;
2. Take possession of the Premises without demand or notice, without any court order or other process of law. Lessee hereby waives any and all damages occasioned by taking of such possession. Lessee further agrees that any default as hereinabove provided shall entitle Lessor to possession of said leased property, whether or not Lessee willingly surrenders possession of the same;
3. Terminate this Lease;
4. Pursue any other remedy at law or in equity to effectuate the purposes of this Lease.

Notwithstanding any said repossession, or any other action which Lessor may take, Lessee shall be and remain liable for the full performance of all obligations on the part of Lessee to be performed under this Lease subject to the limitations of this Article and Paragraph III.B.

Each right or remedy shall be cumulative of any other right or remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise, and may be enforced concurrently therewith or from time to time.

XVIII. TERMINATION AND SURRENDER

Upon the expiration of this Ground Lease under the terms hereof, Lessee shall quit and surrender possession of the premises to Lessor in good condition as such are required to be maintained under this lease, including the improvements that may be made upon the premises by the Lessee. Any fixtures, alterations, additions, improvements and/or appurtenances attached to or built on the premises prior to or during the term of this Ground Lease shall revert to the ownership and control of Lessor.

XIX. CAPTIONS, ATTACHMENTS, DEFINED TERMS

A. The captions of the paragraphs of this Lease Agreement are for convenience only and shall not be deemed to be relevant in resolving any question of interpretation or construction of any section of this Lease Agreement.

B. Exhibits attached hereto, and addendums and schedules initialed by the parties, are deemed by attachment to constitute part of this Lease and are incorporated herein.

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C. The words "Lessor" and "Lessee", as used herein, shall include the plural as well as the singular. Words used in the masculine or feminine gender include the neuter. If there be more than one Lessor or Lessee, the obligations hereunder imposed upon Lessor or the Lessee shall be joint and several; as to the Lessee which consists of husband and wife, the obligations shall extend individually to their sole and separate property as well as community property. The term "Lessor" shall mean only the owner or owners at the time in question of the fee title or a lessee's interest in a ground lease of the Premises or the building. The obligations contained in this Lease Agreement to be performed by Lessor shall be binding on Lessor's successors and assigns only during their respective periods of ownership.

D. **Entire Agreement.** This instrument, along with any exhibits and attachments hereto, constitutes the entire agreement between Lessor and Lessee relative to the Premises and supercedes any prior agreements or understandings between the parties. This Lease Agreement and the exhibits and attachments may be altered, amended, or revoked only by an instrument in writing signed by both Lessor and Lessee.

E. **Severability.** If any term or provision of this Lease Agreement shall, to any extent be determined by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Lease Agreement shall not be affected thereby, and each term and provision of this Lease Agreement shall be valid and enforceable to the fullest extent permitted by law; and it is the intention of the parties hereto that if any provision of this Lease Agreement is capable of two constructions, one of which would render the provision void and the other of which would render the provision valid, then the provision shall have the meaning which renders valid.

F. **Costs of Suit.** If Lessee or Lessor shall bring any action for relief against the other, declaratory or otherwise, arising out of this Lease Agreement, including any suit by Lessor for the recovery of rent or possession of the Premises, the losing party shall pay the prevailing party a reasonable sum for attorney fees which shall be deemed to have accrued on the commencement of such action and shall be paid whether or not such action is prosecuted to judgment.

G. **Time, Joint and Several Liability.** Time is of the essence of this Lease Agreement and each and every provision hereof. All the terms, covenants, and conditions contained in this Lease Agreement to be performed by either party, if such party shall consist of more than one person or organization, shall be deemed to be joint and several, and all rights and remedies of the parties shall be cumulative and non-exclusive of any other remedy at law or in equity.

H. **Binding Effect; Choice of Law.** The parties hereto agree that all the provisions hereof are to be construed as both covenants and conditions as though the words importing such covenants and conditions were used in each separate paragraph hereof. Subject to any provisions hereof restricting assignment or subletting by Lessee, all of the provisions hereof shall bind and inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors, and assigns. This Lease Agreement shall be governed by the laws of the State of Idaho.

I. **Waiver.** No covenant, term, or condition, or the breach thereof, shall be deemed waived, except by written consent of the party against whom the waiver is claimed, and any waiver or the breach of any covenant, term, or condition shall not be deemed to be a waiver of any covenant, term, or condition. Acceptance by Lessor of any performance by Lessee after the time the

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same shall have become due shall not constitute a waiver by Lessor of the breach or default of any covenant, term, or condition unless otherwise expressly agreed to by Lessor in writing.

J. **Surrender of Premises.** The voluntary or other surrender of this Lease Agreement by Lessee, or a mutual cancellation thereof, shall not work a merger.

K. **Holding Over.** If Lessee remains in possession of all or any part of the Premises after the expiration of the term hereof, with or without the express or implied consent of Lessor, such tenancy shall be from month-to-month only, and in such case rent, including percentage rent and other monetary sums due hereunder, shall be payable in the amount and at the time specified in this Lease Agreement and such month-to-month tenancy shall be subject to every other term, covenant, and agreement contained herein.

L. **Acts of God.** Any prevention, delay, or stoppage due to strikes, lockouts, labor disputes, acts of God, inability to obtain labor or materials or reasonable substitutes therefore, governmental restrictions, governmental regulations, governmental controls, enemy or hostile governmental action, civil commotion, fire, or other casualty, and other causes beyond the reasonable control of the party obligated to perform, when such acts directly effect the premises, shall excuse the performance by such party for a period equal to any such prevention, delay, or stoppage except the obligations imposed with regard to rent and other charges to be paid by Lessee pursuant to this Lease Agreement.

M. **Notices.** All notices or demands of any kind required or desired to be given by Lessor or Lessee hereunder shall be in writing and shall be deemed delivered forty-eight (48) hours after depositing the notice or demand in the United States mail, certified or registered, postage prepaid, addressed to the Lessor or Lessee respectively at the address set forth below. Either party may change such address by giving the other written notice of the same.

LESSOR: LATAH COUNTY COMMISSIONERS
P.O. Box 8068
522 S. Adams Street
Moscow, ID 83843

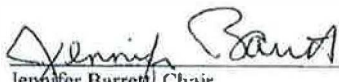
LESSEE: The Rotary Veterans Memorial Pavilion, Inc.,
1021 Harold Street
Moscow, ID 83843

M. **Preparation of Lease.** This Lease was prepared as an accommodation to the parties only and shall not be construed for or against either party as a result thereof.

IN WITNESS WHEREOF, Lessor and Lessee have executed this Lease on the date first stated above.

Board of Latah County Commissioners

By:


Jennifer Barrett, Chair

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By: [Signature]
Tom S. Stroschein, Commissioner

By: [Signature]
David McGraw, Commissioner

Attest: [Signature]
Clerk/Deputy

LESSEE:

Rotary Veterans Memorial Pavilion, Inc.

[Signature]
By: Robert M. Ting, M.D.
Its President

STATE OF IDAHO)
) ss.
County of Latah)

On this 18th day of July, 2012, before me, a notary public, personally appeared Robert M. Ting, M.D., known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same on behalf of Rotary Veterans Memorial Pavilion, Inc.



[Signature]
Notary Public for Idaho
Commission Expires 4-13-17

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Appendix 5:

Dr. Peterson's Updated Economic Impact Analysis



Palouse Ice Rink

LATAH COUNTY FAIRGROUNDS, MOSCOW, IDAHO

Economic Impacts of the Ice Rink and Proposed Expansion

By Steven Peterson

College of Business and Economics

University of Idaho

December 1, 2014

Overview

This is an economic impact assessment of the current ice rink facility and the proposed facility expansion. It is an update of studies conducted in 2005 and 2012. The economic impacts were estimated using an IMPLAN input-output model of Latah County. The impacts are generated from all of the various activities of the ice rink and those from its proposed expansion. The economic impacts arise from two sources: New monies (i.e. export sales) from visitors coming into the community from tournaments and hockey matches. They are an important source of revenue to the community because the visitors have at least one over-night stay, multiple meals, and time for local shopping. Secondly local hockey players have forged a strong dedicated community committed to hockey. They will travel to wherever there is ice! There are ice rinks in Lewiston, Tri-Cities, and Spokane. This constitutes a leakage of sales revenues out-of-the region and an opportunity for a new rink to keep these expanding sales revenues in the community. Overall it is estimated that 80% of all rink activity are basic and would leave the community in the absence of the rink.

Economic Impacts of Existing Ice Rink in 2013/2014

Total Economic Impacts of Existing Ice Rink: Figure 1 illustrates the economic impacts of the current ice rink in column 4. The ice rink currently creates an approximate total of \$557,840 sales transactions in the community, \$354,188 in gross regional product

(a subset of sales transactions); \$218,243 in payroll and earnings (a subset of gross regional product), 11 jobs in the region, and \$32,857 in indirect business taxes (I.e. property taxes, sales taxes, and excise taxes).

Figure 1

Economic Impacts of the 2014 Ice Rink Facility
Including the Direct, Indirect, and Induced Impacts (I.e. Multiplier Effects)

	Local Spending	UI Students	Rink Operation	Total
Sales Transactions	\$ 182,984	\$ 90,693	\$ 284,163	\$ 557,840
Gross Regional Product	\$ 91,304	\$ 76,935	\$ 185,949	\$ 354,188
Total Gross Payroll	\$ 45,608	\$ 62,088	\$ 110,547	\$ 218,243
Employment	3	2	7	11
Property/Sales Taxes				\$ 32,857

These include the direct and indirect effects (I.e. the multiplier effects). The economic impact totals arise from three sources: 1) Local spending by non-resident visitors to the ice rink, 2) Retention of University of Idaho non-resident students 3) Expenditures from the ice rink operations.

Local Spending by Visitors: The economic impacts arising from spending by non-local visitors are reported in column 1: \$182,984 sales transactions in the community, \$91,304 in gross regional product (a subset of sales transactions); \$45,608 in payroll and earnings (a subset of gross regional product), and 3 jobs in the region, These include the direct and indirect effects (I.e. the multiplier effects).

Retention of UI Students: The ice rink is helping to recruit and retain a small number of UI and WSU students. This was initially determined from personal interviews (unrelated to this study) conducted on the UI campus from students taking economics classes who happen to be hockey players. This was later confirmed in a discussion with members the local university hockey clubs. A significant number of UI hockey players

historically have been from Alaska and other out-of-state regions where hockey is played regularly. The ice rink allows these students to continue their sport at the UI.

We estimate that 2 non-resident university students attend school at the UI because of the ice rink. The economic impacts arising from spending by the retention of these UI non-resident students are reported in column 2: \$90,693 sales transactions in the community, \$76,935 in gross regional product (a subset of sales transactions); \$62,088 in payroll and earnings (a subset of gross regional product), and 2 jobs in the region. These include the direct and indirect effects (i.e. the multiplier effects).

Rink Operations: The economic impacts arising from rink expenditures in the local economy are reported in column 3: \$284,163 sales transactions in the community, \$185,949 in gross regional product (a subset of sales transactions); \$110,547 in payroll and earnings (a subset of gross regional product), and 7 jobs in the region. These include the direct and indirect effects (i.e. the multiplier effects).

Economic Impacts of Proposed New Ice Rink

The economic impacts of the proposed new ice rink are estimated and reported in Figure 2. The economic impacts of the construction are assumed to occur in 2016. The impacts from the new ice rink operations are reported 4 years out when the new ice rink is estimated to reach full capacity (2020). The economic impacts are reported in constant 2013 dollars.

Total Economic Impacts of Proposed New Ice Rink: Figure 2 illustrates the economic impacts of the proposed new ice rink in column 5. The proposed ice rink is estimated to create a total of \$2.0 million in sales transactions in the community, \$1.1 million in gross regional product (a subset of sales transactions); \$369,501 in payroll and earnings (a subset of gross regional product), 22 jobs in the region, and \$140,279 in indirect business taxes (i.e. property taxes, sales taxes, and excise taxes).

Figure 2

Economic Impacts of the New Ice Rink Facility in 2020
Including the Direct, Indirect, and Induced Impacts (i.e. Multiplier Effects)
In Constant 2013 Dollars

	Construction (One Year)	Local Spending	UI Students	Rink Operation	Total
Sales Transactions	\$4,135,055	\$ 1,524,591	\$ 136,039	\$ 355,204	\$ 2,015,834
Gross Regional Product	\$3,297,975	\$ 759,161	\$ 115,403	\$ 232,436	\$ 1,107,000
Total Gross Payroll	\$2,536,279	\$ 138,184	\$ 93,133	\$ 138,184	\$ 369,501
Employment	56	12	3	9	24
Property/Sales Taxes	\$132,809				\$ 140,279

Construction Economic Impacts of Proposed New Ice Rink (One Year): Figure 2 illustrates the economic impacts of the construction of the new ice rink in column 1. The construction of the proposed ice rink is estimated to create a total of \$4.1million in sales transactions in the community, \$3.3 million in gross regional product (a subset of sales transactions); \$2.5 million in payroll and earnings (a subset of gross regional product), 56 jobs in the region for one year, and \$132,809 in indirect business taxes (I.e. property taxes, sales taxes, and excise taxes).

Local Spending by Visitors of New Rink: Figure 2 illustrates the economic impacts of the proposed visitors to the new ice rink in column 2. The proposed ice rink is estimated to create a total of \$1.5 million in sales transactions in the community, \$759,161 in gross regional product (a subset of sales transactions); \$138,184 in payroll and earnings (a subset of gross regional product), and 12 jobs in the region.

Retention of Three Non-resident UI Students by New Rink: The economic impacts arising from spending by the retention of three UI non-resident students are reported in Figure 2, column 3: \$136,039 sales transactions in the community, \$115,403 in gross regional product (a subset of sales transactions); \$93,133 in payroll and earnings (a subset of gross regional product), and 3 jobs in the region. These include the direct and indirect effects (I.e. the multiplier effects).

Rink Operations of New Rink: The economic impacts arising from rink expenditures in the local economy are reported in Figure 2, column 3: \$355,204 sales transactions in the community, \$232,436 in gross regional product (a subset of sales transactions); \$138,184 in payroll and earnings (a subset of gross regional product), and 9 jobs in the region. These include the direct and indirect effects (I.e. the multiplier effects).

Terminology: Sales represent the total of all transactions arising from the ice rink and multiplier effects. Gross regional product (a subset of sales) is the local equivalent of GDP and nets out any double counting that occur in sales estimates. Payroll and earnings (a subset of gross regional product) represents all wage, salary, and sole proprietor earnings created from the rink. Indirect business taxes (a subset of gross regional product) include mostly sales and property taxes generated from the ice rink. All of these economic measures include the multiplier effects.

Sources of Direct Spending (Inputs into the Economic Model)

Current Rink: The sources of economic impacts (I.e. direct spending) include the estimated 2013/2014 rink operating budget-revenues (\$240,000). They also include player and visitor expenditures on eating and drinking, local hockey equipment purchases, gasoline, and shopping totaling \$156,365 of basic spending from 2,117 visiting players and their friends and families. The attraction and retention of two University of Idaho students (non-resident) add \$65,000 per year in local expenditures. In total, the direct local (basic) expenditures associated with the current hockey rink for 2013/2014 is \$461,365. The estimated player and visitor spending were derived from a template developed in the 2005/2012 study involving interviews with hockey players and ice rink employees.

New Ice Rink: For the new ice rink, the estimated (long-term) annual budget is \$296,000 and the construction budget is \$4.1 million. Visitor spending is estimated at \$1,279,225 from over 15,000 visiting players, family, and friends. University of Idaho retention of three non-resident students is \$97,500; for a total of \$1,672,725. The gross sales (output) multiplier is a conservative 1.21.

Economic Impact Analysis Overview

Economic impact analysis only counts export dollars, which is defined as any activity bringing new money coming into an economy. Exports include the sales of products outside the county as well as tourist and visitor spending, government grants, contracts, and any other funds coming into the region. For the ice rink only activities that bring new monies into the region or activities that keep monies from leaking out of the community can count as impacts.

Impacts are apportioned into two levels. The first level is the *direct impact* of the ice rink on Quad-County region – the jobs, value-added, and sales that are directly created by the ice rink as export businesses. The second is the impact on other Quad-County businesses that provide goods or services to port businesses – the *indirect impact*. The indirect impacts are the so-called “ripple” or multiplier effects of the ice rink-related expenditures.

Visitor Template Spending

Current Park Hockey Event	Category	Teams	Players	Parents	Total	Motel %	Motel Nights	Motel \$	Food/Bev.	Shopping	Gas	Grand Total
				per Player				30% \$100	100%	25	10	
Youth Hockey Tournaments	Mitee	8	8	2	144	10%	1	\$4,800	\$	3,600	1,440	\$5,840
	Squirt	6	15	2	270	30%	2	\$16,200	\$	6,750	2,700	\$25,650
	Pee Wee	6	15	2	270	30%	2	\$16,200	\$	6,750	2,700	\$25,650
Youth Hockey Games	AR	14	15	2	1080	30%	1	\$32,400	\$	27,000	10,800	\$70,200
	Puck-a-Palooza	4	10	1	80	50%	1	\$4,000	\$	2,000	800	\$6,800
	Cara Cup	2	12	1	48	50%	1	\$2,400	\$	1,200	480	\$4,080
College Club Hockey	UJ Mens	3	17	2	153	30%	1	\$4,590	\$	1,875	1,530	\$8,995
	UJ Womens	2	12	2	72	30%	1	\$2,160	\$	1,800	720	\$4,680
	WSU Womens											
	WSU Mens											
Curling Bonspiel		3	15	1	90	50%	1	\$4,500	\$	2,250	900	\$7,650
Grand Total		58	104		2117			\$82,170	\$62,935	\$21,170		\$166,275

Future Park Hockey Event	Category	Teams	Players	Parents	Total	Motel %	Motel Nights	Motel \$	Food/Bev.	Shopping	Gas	Grand Total
				per Player				30% \$100	100%	25	10	
Youth Hockey Tournaments House League	Mitee	8	8	2	192	30%	2	\$11,520	\$	4,800	1,920	\$18,240
	Squirt	8	15	2	360	30%	2	\$21,600	\$	9,000	3,600	\$34,200
	Pee Wee	8	15	2	360	30%	2	\$21,600	\$	9,000	3,600	\$34,200
	Bantam	7	15	2	315	30%	2	\$18,900	\$	7,875	3,150	\$29,925
	Midget	6	18	1	216	50%	2	\$21,600	\$	5,400	2,160	\$29,160
	Girls	7	15	2	315	30%	2	\$18,900	\$	7,875	3,150	\$29,925
Youth Hockey Tournaments Competitive League	Pee Wee	5	15	2	225	30%	2	\$13,500	\$	5,625	2,250	\$21,375
	Bantam	5	15	2	225	30%	2	\$13,500	\$	5,625	2,250	\$21,375
	Midget	5	18	2	270	50%	2	\$27,000	\$	6,750	2,700	\$36,450
	Girls U14	5	15	2	225	30%	2	\$13,500	\$	5,625	2,250	\$21,375
	Girls U16	5	15	1	150	50%	2	\$9,000	\$	3,750	1,500	\$14,250
	Girls U18	5	18	2	270	30%	2	\$18,270	\$	6,750	2,700	\$27,720
State Tournament Approx. 1 per year	Midget	20	18	2	940	30%	2	\$58,000	\$	13,500	5,400	\$76,900
	Bantam Girls (U14-18)											
Youth Hockey Games	All	56	15	2	2,520	30%	1	\$75,600	\$	63,000	25,200	\$163,800
Youth Hockey Camps	All	50	5	2	750	30%	1	\$67,500	\$	18,750	7,500	\$94,750
Adult Hockey Tournaments	Puck-a-Palooza	10	15	1	300	50%	1	\$15,000	\$	7,500	3,000	\$25,500
	Cara Cup	8	15	1	240	50%	1	\$12,000	\$	6,000	2,400	\$20,400
	Old timers	8	1	2	24	50%	1	\$1,200	\$	600	240	\$2,040
Adult Hockey Camp		75	1	1	150	50%	2	\$15,000	\$	7,750	1,500	\$24,250
Wenatchee Hockey Camp		8	15	1	240	50%	2	\$24,000	\$	6,000	2,400	\$32,400
College Club Hockey	UJ Mens	16	18	2	864	30%	1	\$25,920	\$	21,600	8,640	\$56,160
	UJ Womens	12	18	2	648	30%	1	\$19,440	\$	16,200	6,480	\$42,120
	WSU Womens	12	18	2	648	30%	1	\$19,440	\$	16,200	6,480	\$42,120
	WSU Mens	16	18	2	864	30%	1	\$25,920	\$	21,600	8,640	\$56,160
College Tournament	Vanderbilt/Cougar	1	18	2	162	30%	1	\$4,860	\$	4,050	1,620	\$10,530
Figure Skating	Camp	1	20	8	80	30%	1	\$2,400	\$	2,000	800	\$5,200
	Palouse Hills	1	20	2	60	30%	1	\$1,800	\$	1,500	600	\$3,900
	Idaho State Ch	1	50	8	200	30%	1	\$6,000	\$	5,000	2,000	\$13,000
	Northwest Ch	1	50	8	250	30%	1	\$7,500	\$	6,250	2,500	\$16,250
Junior Hockey	Home Games	28	21	1	1,176	50%	1	\$58,800	\$	29,400	11,760	\$99,960
Roller Derby	Summer Wintersheds	12	10	1	240	50%	1	\$12,000	\$	6,000	2,400	\$20,400
Concerts	3-4 Summer	8	125	1	750	50%	1	\$37,500	\$	18,750	7,500	\$63,750
Curling Bonspiel		1	60	1	240	50%	1	\$12,000	\$	6,000	2,400	\$20,400
High School Hockey (Games)	Competitive	15	15	1	450	50%	1	\$22,500	\$	11,250	4,500	\$38,250
	Midget	8	15	1	240	50%	1	\$12,000	\$	6,000	2,400	\$20,400
Pole Boats Girls (Games)	Competitive	15	6	1	180	50%	1	\$9,000	\$	4,500	1,800	\$15,300
Pole Boats Girls (Four)	Midget	8	6	1	96	50%	1	\$4,800	\$	2,400	960	\$8,160
Grand Total		658	725		15,833			\$753,000	\$375,875	\$150,350		\$1,279,225

Exhibit No. 2

Palouse Ice Rink Permanent Facility Cost Estimates

Demolition	\$40,500
Concrete	\$299,400
Masonry	
Metals	\$1,355,000
Wood and Plastics	\$39,700
Thermal and Moisture	\$32,000
Doors and Windows	\$95,000
Finishes	\$66,850
Specialties	\$30,150
Equipment	
Furnishings	\$30,000
Conveying Systems	
Fire Suppression	\$80,000
Plumbing	\$186,300
HVAC	\$350,000
Electrical	\$321,531
Earthwork	\$133,000
Exterior Improvements	\$80,000
Alternates	
Meeting Room	\$178,260
2 Locker rooms	\$138,600
Sub-Total	\$3,456,291

Construction Contingency	5	\$172,814.55
Contractor Gen Conditions	8	\$276,503.28
Contractor Overhead & profit	5	\$172,815

TOTAL Construction	\$4,078,423
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Arch & Engineering Fee	\$226,622
Reimbursables (estimated)	\$7,000
Special Inspection	\$15,000
Soil test	\$4,500
Building permit fee (Moscow)	\$20,000
Plan check fee	\$15,000
Sewer cap fee	\$25,000
Water cap fee	\$50,000
Sub total soft costs	\$363,122

TOTAL Estimated Construction Cost	\$4,441,545
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Rubber floor mats	\$50,000
Relocate sewer line	\$0
Scoreboard	\$0
Dasher boards	\$0
Ice making equipment	\$550,000

TOTAL Project Cost	\$5,041,545
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Provided by Sprenger Construction and Trapp Construction

As of April 2018

Exhibit No. 3

Palouse Ice Rink Pro Forma

	Actual	Projected	Pro Forma - Construction Spring 2020		
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Income					
Total Adult Hockey	\$ 64,475	\$ 75,000	\$ 78,750	\$ 94,500	\$ 99,225
Advertising	\$ 8,950	\$ 6,000	\$ 7,725	\$ 9,271	\$ 11,125
Total Facility Use/Rentals	\$ 19,348	\$ 32,000	\$ 33,600	\$ 43,309	\$ 44,609
Total Passes	\$ 7,142	\$ 7,500	\$ 8,100	\$ 9,720	\$ 10,498
Total Public Skating	\$ 48,371	\$ 39,000	\$ 40,170	\$ 49,400	\$ 51,870
Total Skate Shop	\$ 12,906	\$ 15,000	\$ 17,310	\$ 18,003	\$ 18,722
Total Youth Hockey	\$ 40,455	\$ 60,000	\$ 63,305	\$ 69,636	\$ 76,599
Other & Concessions	\$ 1,676		\$ 5,000	\$ 24,921	\$ 28,581
Total Income	\$ 203,322	\$ 234,500	\$ 253,960	\$ 318,760	\$ 341,229
Expenses					
Total Bank Charges	\$ 3,128	\$ 3,500	\$ 3,605	\$ 5,408	\$ 5,462
Total Concession	\$ 139	\$ 1,000	\$ 1,030	\$ 6,838	\$ 8,205
Total Insurance	\$ 9,078	\$ 19,000	\$ 19,570	\$ 20,157	\$ 20,762
Total Lease	\$ 5,000	\$ 5,000	\$ 5,000	\$ 14,979	\$ 16,334
Total Marketing	\$ 3,163	\$ 10,000	\$ 10,300	\$ 11,196	\$ 11,308
Total Miscellaneous	\$ 4,079	\$ 2,800	\$ 3,640	\$ 3,749	\$ 3,862
Total Office	\$ 4,210	\$ 4,800	\$ 4,800	\$ 8,613	\$ 9,392
Payroll Expenses	\$ 83,274	\$ 105,000	\$ 108,150	\$ 129,780	\$ 133,673
Professional Fees	\$ 2,921	\$ 1,850	\$ 2,313	\$ 2,775	\$ 3,330
Total Repairs and Maintenance	\$ 38,884	\$ 19,000	\$ 22,406	\$ 23,303	\$ 24,235
Total Restroom (Hahn)	\$ 1,522	\$ 2,000	\$ 2,000	\$ -	\$ -
Total Sales Tax	\$ 10,235	\$ 13,000	\$ 13,390	\$ 14,555	\$ 14,700
Total Utilities	\$ 25,512	\$ 28,000	\$ 28,840	\$ 43,260	\$ 45,423
Referee Fees	\$ 12,251	\$ 18,000	\$ 25,200	\$ 26,208	\$ 27,256
Total Expenses	\$ 202,384	\$ 232,950	\$ 250,244	\$ 310,821	\$ 323,942

Prepared by Randal Consulting, LLC
Revised April 2019

Exhibit No. 4

BEFORE THE BOARD OF ADJUSTMENT OF THE CITY OF MOSCOW, COUNTY OF LATAH, STATE OF IDAHO

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS REGARDING A CONDITIONAL USE PERMIT APPLICATION TO ALLOW FOR THE CONTINUED OPERATION OF THE ROTARY VETERAN'S MEMORIAL PAVILION ICE RINK LOCATED AT 1021 HAROLD STREET WITHIN THE MEDIUM DENSITY RESIDENTIAL (R-3) ZONING DISTRICT PER MOSCOW CITY CODE 4-2-4(F).

WHEREAS, the applicant filed an application for a conditional use permit on April 8, 2019; and

WHEREAS, this matter came before the Moscow Board of Adjustment during a duly noticed public hearing on May 15, 2019; and

WHEREAS, having reviewed the application, including all exhibits entered, and having considered the issues presented:

THE MOSCOW BOARD OF ADJUSTMENT OF THE CITY OF MOSCOW, IDAHO, AFTER DUE DELIBERATION AND CONSIDERATION, HEREBY CONCLUDES:

I. RELEVANT FACTS AND CONCLUSIONS

1. The Board of Adjustment considered the request pursuant to the City of Moscow Zoning Code, Comprehensive Plan, and Moscow City Code.
2. The subject property is located within the Medium Density Residential (R-3) Zoning District, where public service and utility facilities, specifically fairgrounds use is a conditionally permitted use.
3. Since the approval of the previous SUP in June 2016, the City of Moscow's Use Table has changed the term Special Use Permit (SUP) to Conditional Use Permit (CUP).
4. Properties immediately adjacent to the subject property to the north, south and west are mostly zoned R-3 with the majority of the parcels consisting of residential uses. To the northeast, across Mountain View Road are residential uses located in the Low Density Single Family Residential (R-1) Zone. Further south across White Avenue are commercial uses located within the Motor Business (MB) Zone.
5. Similar public service and utility facilities are located adjacent to the subject property and in the R-3 Zone, the National Guard Armory to the northwest, the Latah County Highway District and Fire Station II Training Facility to the south.
6. The subject property is approximately 14.5 acres, with approximately 1,100 feet of frontage on Harold Street, 427 feet of frontage on Mountain View Road, and the property is partially bounded by South Blaine Street and White Avenue on the southwest corner.
7. Primary access to the subject property and the ice rink use is from White Avenue, with a service road providing access from Mountain View Road and another vehicle access point off of Harold Street which has been restricted to vehicle access to the ice rink by previous SUP conditions of approval.

8. The Palouse Ice Rink has been operating under a SUP approved in 2016, a condition of approval in 2016 required the applicant to initiate construction of a permanent ice rink facility within three (3) years. The approval date was June 28, 2016.
9. The Palouse Ice Rink received approval for a variance from the requirement to pave the off-street parking lot which serves the use also in 2016. The variance was approved for as long as the SUP was valid and for the temporary facility only. The Palouse Ice Rink has requested an extension of the variance approval in conjunction with this SUP application.
10. The Palouse Ice Rink leases the property from Latah County and the current lease is valid through July 2062.
11. The Board of Adjustment considered the request for renewal of the ice rink SUP and Variance after a thorough review of the history of land use actions and permits that the Ice Rink has received since the initial SUP for the temporary facility was approved in December 2000.
12. The Board heard public testimony in opposition of the noise that the ice rink generates.

BASED ON THE ABOVE RELEVANT FACTS AND CONCLUSIONS, THE BOARD OF ADJUSTMENT OF THE CITY OF MOSCOW HEREBY FINDS THE FOLLOWING RELEVANT CRITERIA AND STANDARDS:

II. RELEVANT CRITERIA AND STANDARDS

1. **Is the proposed use a conditionally permitted use within the Zoning District?** The Palouse Ice Rink is a conditionally permitted use within the R-3 Zone. It is conditionally permitted as a public service and utility facility as it is connected with the Latah County Fairgrounds.
2. **Is the proposed use in harmony with the neighborhood and surrounding land uses?** The proposed use is in harmony with the neighborhood and surrounding land uses. The use has existed on the subject property since 2001 and is in harmony with the other nearby public service and utility facilities, including the Fairgrounds buildings and exhibit halls, the National Guard Armory, Latah County Highway District and Fire Station II Training Facility.
3. **Will the proposed use as approved, or as approved with conditions, generate nuisances that would be injurious or detrimental to the adjoining properties or the neighborhood (including but not limited to, noise, dust, glare, vibrations, odors, and the like)?** The proposed use, as approved with conditions, will not generate nuisances that would be injurious or detrimental to the adjoining properties or the neighborhood. Since the temporary ice rink facility was first constructed, modifications have been made to the structure to reduce noise disturbances for nearby residences. In addition, the hours of operation, specifically the hours for playing hockey with sticks and pucks and the hours for playing music over the public address system have been restricted in order to prevent excessive noise generated by the facilities use. Conditions of the previous SUP approval which are recommended to remain with this CUP renewal, including a Type C buffer requirement adjacent to Harold Street and no direct vehicle access from Harold Street to the permanent parking areas, are intended to further prevent any possible nuisances from facility noise, traffic flow, and vehicle noise and/or lights.
4. **Will the location, design, and size of the proposed use be adequately served by existing streets, public facilities and services?** The location, design, and size of the temporary ice rink facility, as it has existed since the approval of the SUP in 2016 has been adequately served by existing streets, public facilities, and services. A permanent ice rink facility on the subject property will also be adequately served by existing streets, public facilities, and services.

5. **Will the proposed use endanger the public health or safety if located where proposed?** The Palouse Ice Rink will not endanger the public health or safety if allowed to continue to operate on the subject property as it has been permitted to operate since December 2000.
6. **Does the proposed use meet all applicable development standards of the Zoning Code?** With approval of the Variance application accompanying this CUP application, the proposed use meets all applicable development standards of the Zoning Code. When a new facility is constructed, the Palouse Ice Rink will meet all applicable development standards of the Zoning Code.
7. **Will the proposed use be in conflict with the Comprehensive Plan?** The proposed use is not in conflict with the Comprehensive Plan.

III. DECISION

Based on the above Reasoned Statement of Relevant Criteria, the City of Moscow Board of Adjustment approves the application for a Conditional Use Permit to allow for the continued operation of the Palouse Ice Rink at 1021 Harold Street, with the following conditions:

1. The CUP shall allow for the continued operation of the existing temporary facility so long as the applicant maintains a valid lease from Latah County to operate said ice rink facility subject to the limitations of condition #2 below;
2. The applicant shall initiate construction of a permanent ice rink facility within three (3) years of approval of this CUP. Upon completion of the permanent ice rink facility, this CUP for the operation of the ice rink facility shall become perpetual and shall not expire. Should the applicant fail to initiate construction within three (3) years of this approval, this CUP shall be immediately terminated and all use of the subject ice rink facility shall cease;
3. Hours of operation shall remain 6:15 a.m. to 11:00 p.m., Sunday through Thursday; 6:15 a.m. to 12:00 a.m., Friday and Saturday and prior to recognized holidays. This condition shall apply to the temporary facility only;
4. Hours for practicing or playing hockey, with pucks and/or sticks, and broomball shall be limited to the hours of 8:00 a.m. to 10:00 p.m. daily, with the exception of the four weekends each season that the facility hosts youth hockey tournaments beginning at 7:00 a.m. This condition shall apply to the temporary facility only;
5. Hours for broadcast music over the facility's PA system shall be limited from 9:00 a.m. to 9:00 p.m. daily. This condition shall apply to the temporary facility only;
6. At the time of construction of the permanent facility the applicant shall install a Type 'C' buffer, including a four foot (4') solid fence along the northern boundary of the property adjacent to Harold Street to extend the full length of the parking area and facility development;
7. There shall be no direct access from the proposed permanent parking areas to Harold Street except for limited emergency vehicle access if deemed necessary;
8. Upon construction of the permanent facility, no off-street parking shall be located between the permanent facility and Harold Street; and

9. The proposed permanent facility shall meet all other applicable City Code requirements, including, but not limited to parking lot development standards.

PASSED BY THE BOARD OF ADJUSTMENT OF THE CITY OF MOSCOW THE 22 DAY OF May, 2019.



Joe Buzzoli, Chairman
Board of Adjustment

COMMITTEE STAFF REPORT

DATE: Monday, December 14, 2020



RESPONSIBLE STAFF

Bill Belknap, Deputy City Supervisor, Community Planning and Design

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

AGENDA ITEM TITLE

2021 City Limits Ordinance (ACTION ITEM) - Bill Belknap

DESCRIPTION

Idaho Code Section 63-215 states that taxing districts that alter their boundaries must prepare and file the legal description and map of the new district boundary within 30 days of the amendment or no later than the tenth day of January of the year following the alteration. The City recently amended the City boundary through the annexation of the Schweitzer Engineering Labs property which occurred on November 16th, 2020. Staff has prepared a new City Limits ordinance which includes the updated legal description and boundary map for the Council's approval and transmission to the State Tax Commission and Latah County Recorder and Assessor offices. This matter has been scheduled for consideration by the Council at the Council's upcoming January 4, 2021 meeting.

STAFF RECOMMENDATION

Recommend approval of the Ordinance under suspension of the rules requiring three complete and separate readings and that it be read by title and published by summary.

PROPOSED ACTIONS

PROPOSED ACTIONS: Recommend approval of the Ordinance under suspension of the rules requiring three complete and separate readings and that it be read by title and published by summary; or take such other action deemed appropriate.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

1. City Limit Ord 2021_final

ORDINANCE NO. 2021-01

AN ORDINANCE AMENDING ORDINANCE NO. 2018-04 OF THE CITY OF MOSCOW, IDAHO, ESTABLISHING AND DECLARING IN THIS ORDINANCE CORPORATE LIMITS OF THE CITY OF MOSCOW, LATAH COUNTY, IDAHO, IN ACCORDANCE WITH THE PROVISIONS OF THE LAWS OF THE STATE OF IDAHO RELATING TO THE ESTABLISHMENT OF THE BOUNDARIES AND THE ANNEXATION OF ADJACENT AND CONTIGUOUS TERRITORY; PROVIDING FOR REPEAL OF ANY OTHER ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; PROVIDING A SEVERANCE AND SAVINGS CLAUSE: AND FOR THE EFFECTIVE DATE OF THIS ORDINANCE. NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MOSCOW, IDAHO, AS FOLLOWS:

SECTION 1: The City of Moscow, Latah County, Idaho, shall embrace, include and contain within its corporate limits all the territory embraced, included and encompassed within the lines and boundaries as this Ordinance bounded and described.

SECTION 2: The boundaries and corporate limits of the City of Moscow, Latah County, State of Idaho, are hereby established and ordained to be as follows:

Beginning at the southwest corner of Section 16, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho; thence N89°34'31"E 2661.74 feet, along the south line of said Section 16; thence N00°02'41"E 388.57 feet along the centerline of a vacated 80' wide right-of-way situated between Lot 60 and Lot 61 of the Plat of Section 16 recorded in Book 2 of Plats at page 36, records of Latah County; thence N89°22'43"E 664.76 feet along a line parallel with and 271.5 feet south, measured perpendicularly, of the north line of said Lot 61 to the east boundary of said Lot 61; thence N00°14'20"W 1229.03 feet along the east boundaries of said Lot 61, Lot 52, and Lot 45 of said Plat of Section 16 to a point on the southerly right-of-way line of State Highway 8; thence along said State Highway right-of-way line, easterly 347.39 feet along a curve concave to the north, said curve having a radius of 3850.00 feet, a central angle of 05°10'11", and a chord bearing N68°54'52"E 347.27 feet; thence continuing along said southerly right-of-way line, N66°19'47"E 398.81 feet; thence leaving said southerly right-of-way line, N23°40'13"W 70.00 feet, perpendicular to said line, to the northerly right-of-way line of said State Highway 8; thence N00°33'03"W 701.73 feet along the centerline of a vacated 80 foot wide right-of-way situated between Lot 34 and Lot 35 of said Plat of Section 16; thence North 660.00 feet along the centerline of a vacated 80 foot wide right-of-way situated between Lot 30 and Lot 31 of said Plat of Section 16; thence East 40.00 feet to the southwest corner of Lot 18 of said Section 16; thence East 620.00 feet along the south boundary of said Lot 18; thence North 620.00 feet along the east boundary of said Lot 18; thence continuing North 40.00 feet to the centerline of a vacated 80.00 foot wide right-of-way running East and West; thence continuing North 495.23 feet to a point on the northerly right-of-way of Robinson Park Road; thence S52°25'20"W 134.10 feet along said northerly right-of-way of Robinson Park Road; thence S55°14'23"W 91.29 feet along said northerly right-of-way of Robinson Park Road; thence S57°37'02"W

89.50 feet along said northerly right-of-way of Robinson Park Road; thence S61°12'19"W 169.28 feet along said northerly right-of-way of Robinson Park Road; thence S64°18'07"W 253.35 feet along said northerly right-of-way of Robinson Park Road to a point on the easterly boundary of Moser Estates Fifth Addition to the City of Moscow, as shown on the plat of said addition recorded as Instrument No. 410298, records of Latah County, Idaho; thence N00°38'27"E 12.69 feet along the easterly boundary of said Moser Estates Fifth Addition to a point on the northerly right-of-way line of Robinson Park Road; thence southwesterly along said northerly right-of-way line 35.00 feet along a curve concave to the northwest, said curve having a radius of 1210.00 feet, a central angle of 1°39'27", and a chord bearing S69°11'12"W 35.00 feet; thence N14°43'57"E 133.79 feet along said easterly boundary of the Moser Estates Fifth Addition to a point on the easterly right-of-way line of a dedicated 80.00 foot wide public right-of-way as shown on the original plat of Section Sixteen, Township 39 North, Range 5 East, Boise Meridian, as recorded in Book 2 of Plats, Page 36 in the office of said Latah County Recorder; thence N00°38'27"E 1140.78 feet along said easterly right-of-way line, said line also being the westerly boundary line of the Hyden tract as described in Instrument Number 386319 recorded with said Recorder's office to the north line of said Section 16; thence N89°29'38"W 40.66 feet along said north line to the southeast corner of the southwest quarter of the southeast quarter of Section 9, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho; thence N00°29'30"E 1313.64 feet along the east line of said SW1/4 SE1/4 Section 9 the northeast corner of said SW1/4 SE1/4; thence continuing N00°29'30"E 11.47 feet along the east line of the NW1/4 SE1/4 of said Section 9; thence southwesterly along the northerly boundary of a parcel of land annexed by Ordinance No.2009-11 the following courses: S81°16'20"W 63.83 feet, S77°18'21"W 57.22 feet, and S69°12'15"W 132.71 feet; thence N89°30'22"W 556.64 feet along a line southerly of, parallel with, and 60.00 feet distant (as measured perpendicularly) of the north line of said SW1/4 SE1/4 Section 9; thence N60°04'39"E 30.00 feet along the proposed easterly boundary of Moser Park; thence N17°41'40"W 47.17 feet along said proposed park boundary to a point on the north line of said SW1/4 SE1/4 Section 9; thence N54°54'38"W 84.31 feet; thence N77°00'00"W 385.00 feet; thence N00°43'51"E 171.17 feet; thence S77°00'00"E 10.00 feet; thence N13°00'00"E 120.00 feet; thence N77°00'00"W 126.86 feet to a point on the west line of the northwest quarter of the southeast quarter of said Section 9; thence N00°43'51"E, along said west line, 711.58 feet to the southwest corner of a parcel of land described in Book of Deeds No. 145, page 61, records of Latah County, Idaho; thence S89°30'E 150.00 feet to the southeast corner of said parcel; thence North 120.00 feet to the northeast corner of said parcel, said corner also being on the south right-of-way line of "D" Street; thence, continuing North 60.00 feet, to the north right-of-way line of "D" Street; thence N89°30'W 150.00 feet, along said north right-of-way line, to the southeast corner of Lot "H" of Schumacher's Addition to the City of Moscow, Latah County, Idaho as recorded in Book 3 of Plats, page 9 in the office of the County Recorder of said county and state, said southeast corner also being the southeast corner of Lot 2, Block 8 of Val Halla Addition to the City of Moscow, Latah County, Idaho as recorded in Book 6 of Plats, page 4, in the office of the County Recorder of said county and state and also being on the longitudinal centerline of Section 9, Township 39 North, Range 5 West, Boise

Meridian; thence N00°03'30"W 1004.70 feet, along said centerline, to a point S89°26'E 79.13 feet of the southeast corner of Stokes Addition to the City of Moscow, Latah County, Idaho as recorded in Book 6 of Plats, page 29 in the office of the County Recorder of said county and state, said point also being the northeast corner of Lot "H" and/or the southeast corner of Lot "G" of said Schumacher's Addition and also being the southeast corner of the William A. Flack (City of Moscow, Idaho) property; thence N00°03'30"W 253.44 feet, along the east line of said Lot "G" and/or said longitudinal centerline to the northeast corner of said Lot "G" to the South Line of the Northwest Quarter of the Northeast Quarter of Section 9; thence S89°29'31"E along said south line a distance of 994.53 feet, said point also being the southeast corner of property described in Instrument No. 577606, records of Latah County, Idaho; thence N00°08'23"E a distance of 1314.96 feet, along the eastern boundary of said property to a point on the north line of Section 9; thence N89°22'17"W along north line of Section 9 a distance of 834.55 feet; thence S00°37'43"E a distance of 105.07 feet; thence S80°49'46"W a distance of 20.30 feet, thence N00°37'43"W a distance of 108.53 feet to a point on the north line of Section 9, thence N89°22'17"W along north line of Section 9 a distance of 140.00 feet, said point being a brass cap monument marking the North Quarter Corner of Section 9; thence N00°03'30"W 30.00 feet to the quarter corner on the north line of Section 9, Township 39 North, Range 5 West, Boise Meridian, said point also being the south quarter corner of Section 4, Township 39 North, Range 5 West, Boise Meridian and also being on the centerline of Mountain View Road; thence N00°20'44"W 30.00 feet along the longitudinal centerline of said Section 4, to an intersection with the north right-of-way line of Mountain View Road extended; thence N89°15'49"W 699.96 feet, along said extension and along said right-of-way line and 30.00 feet North of and parallel to the south line of said Section 4; thence South 60.00 feet and crossing Mountain View Road to an intersection with the north line of said Lot "G" of said Schumacher's Addition, said point also being on the south right-of-way line of said Mountain View Road; thence South 773.73 feet to an intersection with the north line of said Stokes Addition; thence N89°15'49"W 298.00 feet, along said north line, to an intersection with the east line of Paradise Meadows Addition to the City of Moscow, Latah County, Idaho as recorded in Book 6 of Plats, page 38 in the office of the County Recorder of said county and state, said point also being on the east line of Lot "C" of said Schumacher's Addition and also being the northwest corner of said Stokes Addition; thence North 268.20 feet, along said east line of said Paradise Meadows Addition, to the northeast corner of said addition, said corner also being the northeast corner of Lot "C" and the southeast corner of Lot "D" of said Schumacher's Addition; thence North 267.05 feet to the northeast corner of said Lot "D", said point also being the southeast corner of Lot "F" of said Schumacher's Addition; thence N89°15'49"W 990.0 feet to the southwest corner of said Lot "F", said corner also being an east corner of Lot 12 of the Cosner Subdivision of Portions of Lots "D" and "E" of the Schumacher's Addition to Latah County, Idaho as recorded in Book 5 of Plats, page 1 in the office of the County Recorder of said county and state; thence North 118.76 feet, along the west line of said Lot "F" and/or the east line of said future Lot 12, to the northeast corner of said future Lot 12; thence N89°15'49"W 315.12 feet, along the north line of said Lot 12 and the north line of Lot 11 of said Cosner Subdivision, to the southeast corner of the west one half (1/2) of the north one half (1/2) of said Lot "E" of Schumacher's Addition; thence North 118.92 feet,

along the east line of said west one half (1/2) of the north one half (1/2) of said Lot "E", to the intersection with the south right-of-way line of Mountain View Road; thence North 60.00 feet to the north right-of-way line of Mountain View Road; thence N89°15'49"W 13.40 feet along said north right-of-way line; thence N00°06'33"E 1292.18 feet along the east boundary of the Slonaker tract as recorded in Warranty Deed No. 464459 on file with the office of the County Recorder of said county and state, to a point on the north boundary of the southwest quarter of the southwest quarter of said Section 4; thence N89°10'21"W 331.48 feet to the northwest corner of the southwest quarter of the southwest quarter of said Section 4; thence West 500.00 feet, along the north line of said southeast quarter of the southeast quarter; thence N37°48'19"W 797.04 feet, along the westerly boundary of the Trail Tract as described in Instrument No. 268495 as recorded in said office of the Latah County Recorder; thence North 480.75 feet, along the west line of said Trail Tract, to the south right-of-way line of Arborcrest Road; thence East 99.00 feet, along said right-of-way line; thence North 944.52 feet, along the east right-of-way line of said Arborcrest Road; thence N58°46'54"E 270.11 feet, along the northerly boundary of said Trail tract to a point on the southerly right-of-way line of Trail Road; thence North 29.23 feet to a point on the centerline of said Trail road, said point being North 907.50 feet and East 660.00 feet from the southwest corner of the southeast quarter of the northeast quarter of said Section 5; thence North 1534.50 feet, along the west boundary of said Trail Tract, to the north line of said Section 5, thence West 660.00 feet to the northwest corner of the northeast quarter of the northeast quarter of said Section 5; thence continuing West, along said north line, 30.00 feet to the west right-of-way line of Orchard Avenue; thence South 1452.00 feet along said west right-of-way line, parallel to and 30.00 feet West of the west line of the west half of the northeast quarter of said Section 5; thence East 5.00 feet, along said west right-of-way line; thence South 495.00 feet, along said west right-of-way line; parallel to and 25.00 feet West of the west line of the southeast quarter of the northeast quarter of said Section 5; thence West 8.00 feet, along said west right-of-way line; thence South 495.00 feet along said west right-of-way line, parallel to and 33.00 feet West of said west line of the southeast quarter of the northeast quarter to a point on the north line of the northwest quarter of the southeast quarter of said Section 5; thence N89°39'37"W 1282.38 feet to the northwest corner of the NW1/4 SE1/4 of said Section 5, said point being a brass cap monument; thence N89°39'37"W 1010.70 feet along the north line of the southwest quarter of said Section 5 to a point on the North Polk Extension Water and Sewer District boundary; thence North 200.00 feet along said district boundary; thence N89°39'37"W 229.43 feet along said district boundary to the centerline of North Polk Street; thence S01°34'23"W 125.03 feet along said centerline; thence N89°39'37"W 92.14 feet along said district boundary; thence South 75.00 feet along said district boundary to a point on the north line of said southwest quarter of Section 5; thence N89°39'37"W 1310.50 feet along said north line to the northwest corner of said southwest quarter of Section 5; thence N89°14'23"W 72.56 feet to the west right-of-way line of U.S. Highway 95; thence S00°45'37"W 734.16 feet along said right-of-way line; thence continuing along said right-of-way line southeasterly 52.28 feet along a non-tangent curve concave to the southwest, said curve having a radius of 623.67 feet, a central angle of 04°48'09", and a chord bearing S21°44'23"E 52.26 feet; thence continuing along said right-of-way line S0°45'35"W 346.94 feet; thence leaving said highway right-of-way line N78°52'45"W

75.35 feet to a point on the easterly line of an abandoned railroad right-of-way; thence N06°11'15"E 115.00 feet along said abandoned railroad right-of-way line; thence N42°33'45"W 336.50 feet; thence S89°52'15"W 986.78 feet; thence S00°51'15"W 1334.92 feet to a point, said point on a line parallel with and 124.67 feet northeasterly (as measured perpendicularly) distant from the easterly right-of-way line of North Almon Street; thence N35°09'45"W 149.77 feet along said parallel line, to a southeast corner of the KRPL, Inc. property as described in Instrument No. 254326, records of Latah County, Idaho; thence North 324.90 feet; thence S86°30'W 224.78 feet, to a point on a non-tangent curve on the east right-of-way line of North Almon Street, said point being the northwest corner of said KRPL, Inc. property; thence southerly 35.79 feet, along a curve concave to the east, said curve having a radius of 425.00 feet, a central angle of 04°49'30", and a chord bearing S00°35'36"E 35.78 feet; thence S03°01'E 116.23 feet, along said east right-of-way line, to a point of curvature of a tangent curve; thence southeasterly 158.39 feet along a curve concave to the east, said curve having a radius of 275.00 feet, a central angle of 33°00', and a chord bearing S19°31'E 156.21; thence S36°01'E 472.78 feet, along said east right-of-way line; thence S37°41'E 110.37 feet, along said east right-of-way line; thence leaving said right-of-way line, S86°30'W 72.53 feet to a point on the westerly right-of-way line of said North Almon Street and the northeast corner of the Harry Lee tract described in Warranty Deed No.309520 as recorded in said office of the Latah County Recorder; thence continuing S86°30'W 924.27 feet to the northwest corner of said Harry Lee tract; thence S03°30'E 209.06 feet along the west boundary of said tract to a point on the north line of Section 7, Township 39 North, Range 5 West, Boise Meridian; thence S86°30'W 411.00 feet along said north line to the north 1/4 corner said Section 7; thence S00°10'E 1323.70 feet on the longitudinal centerline of said Section 7 to the southwest corner of the NW1/4 NE1/4 of said Section 7; said point also being the northeast corner of an easement described in Instrument No.223148 filed with said County Recorder; thence S86°24'W 1354.21 feet to the northwest corner of the SE1/4 NW1/4 of said Section 7; thence South 556.80 feet along the west boundary line of said SE1/4 NW1/4; thence S86°27'W 1355.77 feet, parallel with the south line of the SW 1/4 NW 1/4 of said Section 7, to a point on the west boundary line of said SW1/4 NW1/4; thence S88°35'30"W 1194.84 feet parallel with the north boundary line of the Palouse Empire Mall property; thence South 845.45 feet; thence West 1035.00 feet; thence North 820.00 feet; thence S88°35'30"W 413.24 feet to the longitudinal centerline of Section 12, Township 39 North, Range 5 West, Boise Meridian; thence S00°08'36"E 725.45 feet, along said centerline, to the northwest corner of a 20 foot wide private road described in Warranty Deed No.225351, records of Latah County; thence N89°51'24"E 20.00 feet, along the north line of said private road; thence S00°08'36"E 966.49 feet, along the east boundary of said private road; thence S89°51'24"W 20.00 feet to the northeast corner of the U-Haul Company tract, said point also being a point on the longitudinal centerline of Section 12, Township 39 North, Range 6 West, Boise Meridian, and also being an east corner of a tract annexed by Ordinance No. 83-13; thence N00°08'36"W 933.49 feet, along said centerline and/or the east line of the tract annexed by said Ordinance No. 83-13, to the northeast corner of said tract, said corner being a point on the latitudinal centerline of Section 12, Township 39 North, Range 6 West, Boise Meridian; thence S89°56'48"W 764.34 feet, along said centerline

and/or the north line of said tract, to a point being the southeast corner of a tract annexed by Ordinance No. 2017-03; thence N30°49'55"E 500.70 feet, to a point being the northeast corner of said tract; thence N89°01'11"W 1127.75 feet, to a point being the northwest corner of said tract and also being a point on the Idaho-Washington state line; thence S00°58'04"W 434.48 feet, along said state line to the west 1/4 corner of said Section 12 and/or the northwest corner of said tract; thence S00°12'02"E 1460.87 feet, along said state line, to an intersection with the north right-of-way line of State Highway No. 8, said point being the southwest corner of the Appaloosa Horse Club tract; thence S00°12'02"E 140.00 feet, crossing said highway, to an intersection with the south right-of-way of said highway; thence S00°12'02"E, along said state line, 169.83 feet to the south right-of-way line of the Burlington Northern Railway Company; thence S00°12'02"E, continuing along said state line, 3470.77 feet to the northwest corner of the southwest quarter of Section 13, Township 39 North, Range 6 West, Boise Meridian; thence N89°31'16"E 4048.56 feet to the west quarter corner of said Section 13; thence S00°10'E, 2622.00 feet to the southeast corner of said Section 13; thence N87°08'E 803.10 feet, along the north boundary of the Gadwa tract described in Warranty Deed No.447149, records of Latah County, said boundary being along the south line of Section 18, Township 39 North, Range 5 West, Boise Meridian; thence S00°24'00"E 419.23 feet, along the east boundary of said Gadwa tract, to the north right-of-way line of Palouse River Drive; thence S82°54'54"W 175.25 feet, along said north right-of-way line; thence continuing along said right-of-way line, 234.58 feet along a curve to the right, said curve having a radius of 1238.11 feet, a central angle of 10°51'21", and a chord bearing S88°20'34"W 234.23 feet; thence continuing along said right-of-way line, N86°13'45"W 354.67 feet; thence leaving said right-of-way line, S03°49'25"W 44.40 feet; thence S38°34'55"E 160.54 feet; thence S80°58'21"E 287.58 feet; thence S75°53'39"E 261.50 feet; thence N87°11'16"E 441.02 feet; thence S09°21'06"E 515.93 feet; thence S61°53'46"E 321.34 feet; thence S84°43'40"E 451.15 feet; S80°36'41"E 767.31 feet to the east line of the northwest corner of Section 19, Township 39 North, Range 5 West, Boise Meridian; thence along said east line S0°56'59"W, 3621.25 feet to the southwest corner of the southeast quarter of said Section 19; thence along the south line of said Section 19, S89°48'44"E, 1292.13 feet to the west right-of-way line of US Highway 95; thence north along west right-of-way line of US Highway 95 N10°02'37"E, 167.76 feet to the southeast corner of parcel of land described in Warranty Deed, Record No. 579983 in the records of Latah County, Idaho; thence along the south line of said parcel N78°03'33"W, 186.11 feet, thence along southwest line of said parcel N25°36'20"W, 39.50 feet, thence along west line to the northwest corner of said parcel N03°13'01"W, 322.09 feet; thence along the north line of said parcel N83°24'08"E, 295.28 feet to the west right-of-way line of U.S. Highway 95; thence leaving said right-of-way line S79°57'23"E, 125.00 feet to the east line of U.S. Highway 95; thence N10°02'37"E, 114.81 feet along east line of U.S. Highway 95; thence continuing along east line of U.S. Highway 95 N79°57'23"W, 25.00 feet to highway station 1299+50, 50.00 feet right; thence continuing along east line of U.S. Highway 95 N10°02'37"E, 2765.23 feet; thence leaving east line of U.S. Highway 95 N79°57'23"W, 100.00 feet to the west line of said highway and the southeast corner of parcel described in Warranty Deed, Instrument No. 381241 in the records of Latah County, Idaho; thence along the south line of said parcel S87°46'37"W, 138.10 feet to the southwest corner;

thence along the southwest line of said parcel N29°55'23"W, 245.90 feet; thence along west line of said parcel N04°59'37"E, 128.33 feet to the northwest corner; thence N87°49'49"E, 0.51 feet; thence N86°46'E 317.70 feet, parallel with the south line of the Dexter Bailey tract as recorded in Book of Deeds 163, page 92, records of Latah County, Idaho, to a point on said western right-of-way line of U.S. Highway 95; thence N09°02'E 346.00 feet, along said western right-of-way line, to the southeast corner of said Dexter Bailey tract; thence continuing N09°02'E 220.00 feet, along said right-of-way line, to the southeast corner of Plot 1 of said Allen Tracts; thence continuing N09°02'E 374.80 feet, along said right-of-way line; thence S61°03'E 253.20 feet and crossing U.S. Highway 95 to a point on the easterly right-of-way line of said highway; thence N09°02'E 200.00 feet along said easterly right-of-way line; thence North 93.70 feet, to the northeast corner of Lot 7 of the South Palouse Tracts Addition to the City of Moscow, Latah County, Idaho as recorded in Book 4 of Plats, page 17 in the office of the county Recorder of said county and state, said point being also on the south line of a dedicated alley; thence East 302.30 feet, along the south right-of-way line of said alley; thence South 100.00 feet; thence East 100.00 feet to the east line of Section 19, Township 39 North, Range 5 West, Boise Meridian; thence N00°11'E 86.99 feet to a point which is S00°11'W 472.36 feet of the northeast corner of said Section 19; thence S72°15'E 1205.47 feet; thence N87°45'E 1537.60 feet, to a point on the longitudinal centerline of Section 20, Township 39 North, Range 5 West, Boise Meridian; thence N00°03'W 757.41 feet to the north 1/4 corner of said Section 20; thence S89°30'24"E 2659.84 feet along the south line of Section 17, Township 39 North, Range 5 West, Boise Meridian, to the southeast corner of said Section 17 and the point of beginning of the land herein described. Said corporate boundary, including the following described exceptions, contains 4,486 acres, more or less.

Excepting therefrom the following described parcel;

A tract of land located in the south half of the southwest quarter of Section 18 and the north half of the northwest quarter of Section 19, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, and being more particularly described as follows:

Beginning at the southeast corner of the southwest quarter of said Section 18; thence S87°08'00"W 576.90 feet along the south line of said Section 18 to a point on the easterly boundary of the Kirkland Subdivision plat recorded as Instrument No.404133, records of Latah County, and the TRUE POINT OF BEGINNING of this exception description; thence along said easterly boundary, S00°04'40"W 270.13 feet to the northerly right-of-way line of Palouse River Drive; thence along said northerly right-of-way line, S78°56'12"W 408.24 feet; thence continuing along said right-of-way line, S79°46'32"W 9.41 feet; thence along the westerly boundary of said Kirkland Subdivision, N00°02'37"W 330.07 feet to a point on the south line of said Section 18; thence continuing along said westerly boundary of the Kirkland Subdivision, N00°02'37"W 219.82 feet; thence along the northerly boundary of said subdivision, N86°58'47"E 411.73 feet; thence along the easterly boundary of said subdivision, S00°07'08"W 221.45 feet to the TRUE POINT OF BEGINNING. Said exception tract contains 4.91 acres, more or less.

Also excepting therefrom the following described parcel;

A tract of land located in the northwest quarter of the southeast quarter of Section 16, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, and being more particularly described as follows:

Beginning at the southwest corner of Section 16, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho; thence N89°34'31"E 2661.74 feet, along the south line of said Section 16; thence N00°02'41"E 388.57 feet along the centerline of a vacated 80' wide right-of-way situated between Lot 60 and Lot 61 of the Plat of Section 16 recorded in Book 2 of Plats at page 36, records of Latah County; thence N89°22'43"E 664.76 feet along a line parallel with and 271.5 feet south, measured perpendicularly, of the north line of said Lot 61 to the east boundary of said Lot 61; thence N00°14'20"W 1229.03 feet along the east boundaries of said Lot 61, Lot 52, and Lot 45 of said Plat of Section 16 to a point on the southerly right-of-way line of State Highway 8; thence continuing along the east boundary of said Lot 45, N00°14'20"W 73.79 feet to a point on the northerly right-of-way line of State Highway 8, and the TRUE POINT OF BEGINNING of this exception description; thence westerly along said State Highway right-of-way line, 354.22 feet along a curve concave to the north, said curve having a radius of 3780.00 feet, a central angle of 05°22'09", and a chord bearing S73°45'33"W 354.09 feet to the west line of the Cann Tract; thence N00°14'20"W, along said west line, 283.32 feet to the northwest corner of said Cann Tract; thence N89°45'40"E, along the north line of said Cann Tract, 225.37 feet to the intersection with the west line of the Mullalley Tract; thence N00°14'20"W along said west line 5.00 feet to the northwest corner of said Mullalley Tract; thence N89°45'40"E along the north line of said Mullalley Tract 115.00 feet to the east line of Lot 45 of said Section 16; thence S00°14'20"E 190.71' along said east line to the TRUE POINT OF BEGINNING. Said exception tract contains 1.87 acres, more or less.

The net area of the above described Corporate limits is 4,642 acres, more or less.

SECTION 3: All that territory bounded and included within the lines set forth in Section 2 of this Ordinance is hereby declared and ordained to be within the Corporate limits of the City of Moscow, and to be and constitute the territory subject to the jurisdiction of the municipality of the City of Moscow, County of Latah, State of Idaho.

SECTION 4: This Ordinance is an amendment to Ordinance 2018-04 of the Ordinances of the City of Moscow, Idaho.

SECTION 5: This Ordinance repeals all ordinances or parts of ordinances in conflict with this Ordinance, insofar as said Ordinances in any way conflict with this Ordinance, are hereby repealed.

SECTION 6: If any section, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining sections,

sentences, clauses or phrases of this Ordinance, or the Ordinance as an entirety, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of such section, sentence, clause or phrase.

SECTION 7: This Ordinance shall be in full force and effect from and after the date of its passage, approval and first publication thereof.

ADOPTED this _____ day of January, 2021.

Bill Lambert, Mayor

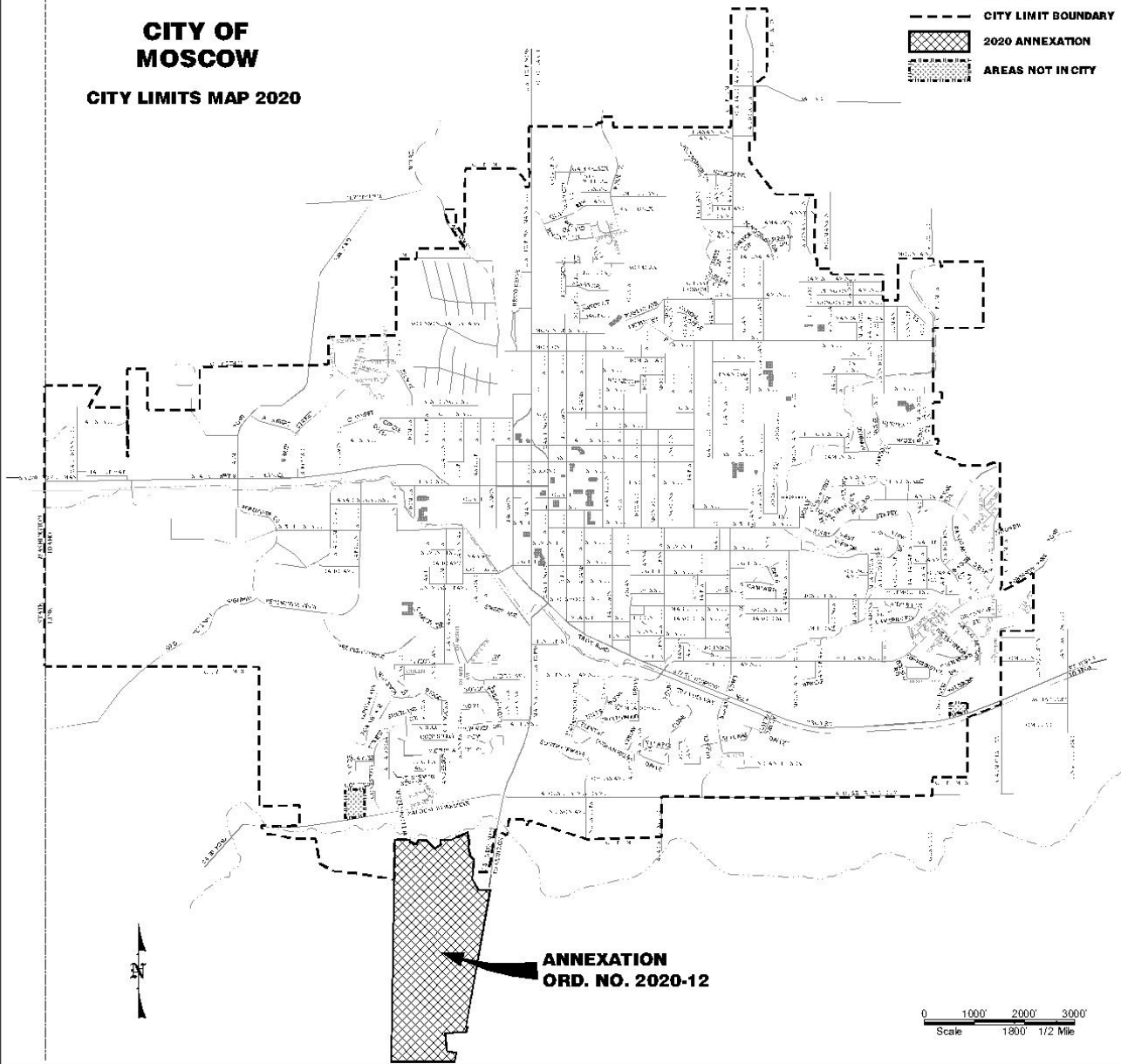
ATTEST:

Laurie M. Hopkins, City Clerk

**CITY OF
MOSCOW**
CITY LIMITS MAP 2020

LEGEND

- CITY LIMIT BOUNDARY
-  2020 ANNEXATION
-  AREAS NOT IN CITY



COMMITTEE STAFF REPORT

DATE: Monday, December 14, 2020



RESPONSIBLE STAFF

Gary Riedner, City Supervisor, Jen Pfiffner, Assistant City Supervisor

ADDITIONAL PRESENTER(S)

OTHER RESOURCES

AGENDA ITEM TITLE

Regence Blue Shield Premium Reimbursement (ACTION ITEM) - Gary J. Riedner / Jen Pfiffner

DESCRIPTION

In August 2020, the City's medical insurance provider, Regence Blue Shield of Idaho, provided a 15% rebate on premiums due to members not accessing medical services due to COVID-19. The rebate provided a credit of \$25,595.42 to the City in September 2020.

Of the total amount rebated, approximately 15% of the employee portion paid is \$4,780.55; the balance of \$20,549.61 reflects City paid premiums.

It is proposed to pass the full amount of the August rebate to employees via existing HRA VEBA accounts. The amount per employee would include 15% of the premiums each employee paid in August, with the remaining balance split evenly among employees. The contribution would be made tax free to the HRA VEBA accounts for future medical expenses.

STAFF RECOMMENDATION

Recommend approval of contributing the Blue Shield of Idaho August premium rebate amount of \$25,595.42 to staff with 15% of the premiums each employee paid in August 2020, with the remaining balance split evenly among employees.

PROPOSED ACTIONS

PROPOSED ACTIONS: Recommend approval of contributing the Blue Shield of Idaho August premium rebate amount of \$25,595.42 to staff with 15% of the premiums each employee paid in August 2020, with the remaining balance split evenly among employees, or provide staff further direction.

FISCAL IMPACT

PERSONNEL IMPACT

ATTACHMENTS

None