



**CITY OF KUNA
BOARD OF CORRECTION MEETING
AGENDA
Tuesday, MARCH 3, 2026**

Kuna City Hall Council Chamber, 751 W 4th Street, Kuna, Idaho

5:30 P.M. – ANNUAL BOARD OF CORRECTION MEETING

Call to Order and Roll Call

1. Introduction:

Introductory memo from Adam Wenger, to include financial adjustments, delinquent accounts, tax deeds, water supply balances, and protestants either scheduled or otherwise.

2. Irrigation irregularities:

Group A.

1. Lots, parcels or tracts with simple errors
2. Lots, parcels or tracts to be removed from the irrigation roll

3. Approve the Assessment Roll

4. Announcements:

5. Adjournment:



CITY OF KUNA

751 W. 4th St

KUNA, ID 83634

www.kunacity.id.gov

MEMORANDUM

TO: Mayor Stear and Members of City Council acting as the Board of Correction

FROM: Mike Borzick | GIS Manager & Plan Review Manager
City of Kuna

RE: Board of Correction
Purpose & Agenda

DATE: February 25, 2026

As required in Idaho State Code, this Board of Correction has been or will be noticed in the Meridian Kuna Press on February 20th and February 27th, 2026. This meeting is held as a requirement outlined in Idaho State Code 50-1807.

Purpose of Board of Correction

Inasmuch as the Board of Correction meets and acts infrequently, it may be useful to review the legislation defining the purpose of the Board. The following is taken from Idaho State Code 50-1811 and 50-1812 in describing the duties of the Board of Correction:

*50-1811. Board of Correction -- Changes in assessment books. At the time of the meeting specified in the notice required by section [50-1807](#), **the mayor and council of such city are hereby constituted a board of correction** and for that purpose shall meet and continue in session from day to day as long as may be necessary not to exceed three (3) days, exclusive of holidays and **make such changes in the said assessment book as may be necessary to make it conform to the facts**, and such assessments levied for the maintenance, operation, extension and enlargement of the works may be reviewed by the mayor and council of the city during said time upon the request of any person interested, and within five (5) days after the mayor and council, shall have adjourned as a board of correction, the city clerk shall complete the assessment books as the same may have been adjusted and/or corrected by the mayor and council sitting as a board of correction and shall certify to the same and deliver said books to the city treasurer who shall collect the assessments in the manner herein provided.*

*50-1812. Correction of irregularities upon giving notice -- Omissions. If the levy of any assessment or assessments for **any year** as provided by this section, upon any or all the lands, lots, pieces or parcels of real estate within the boundaries of such irrigation system, shall be **discovered to be irregular and void because of any irregularity**, informality or error in the assessment books or for any other reason,*

the said mayor and council of the city may meet and correct such errors upon five (5) days prior notice published in the official newspaper, as provided in sections [50-1801](#) through [50-1835](#) and at such meeting correct any error or mistake that may have been found to exist which makes such assessment roll invalid, provided, that no invalidity of such assessment roll may be claimed on account of the omission of the name or the incorrect naming of the owner of any lots, pieces or parcels of real estate so assessed or the omission of lands, lots, pieces or parcels of real estate through error or inadvertence from the assessment roll, but that such omitted lot, piece or parcel of land shall be assessed by the city clerk.

It is the presumption of staff that Council established in October 2025 the assessment criteria to be relied upon by staff to prepare the 2026 assessment roll. The purpose of the Board of Correction is to correct assessments where errors have been made, making the assessment roll conform to the facts, and adjusting assessments consistent with the criteria adopted in October. This might make the scope of issues to be considered by the Board, somewhat limited.

However, the very next code section (50-1812) introduces a process whereby the Mayor and Council, upon 5 days published notice, may consider any irregularities, informalities or errors, in any assessment(s), from any year, and may correct them. The Board of Correction certainly meets the noticing criteria of 50-1812, involves the same people, and staff assumes that the Board of Correction can act in any manner permitted by 50-1812.

As a matter of practical application, staff would prefer that the Board not make substantive changes in assessment philosophy at this late date in the assessment cycle. Where possible, staff would hope that significant changes would be addressed in October of the subsequent assessment cycle.

Notwithstanding staff's preferences, the latitude of the Board of Correction in making corrections is very broad, and is perhaps limited only in the general statutory requirement that a "uniform method of assessment" (50-1805A) is preserved.

Delinquent Assessments (2025 delinquents)

1. None

Pending Irrigation Shutoff

This year's, and every year's, assessments are due and payable April 1st. The state code directs that no irrigation water is to be delivered to a property until its assessment is paid. To comply with this requirement, the level payment of installments is enforced through the potable water shutoff (in conjunction with the shutoff for sewer, water and garbage collection) – which does not require a back-yard entry thus keeping our public works staff safe from personal threats and injury. The City Treasurer has insured the cities assessments to the underlying irrigation districts will be paid in full on the next accounts payable (AP) cycle to comply with the state code.

The following items are proposed for consideration or decision:

Tax Deed List (See Attachment)

1. None for 2026

Water Supply Balance

For the information of the Board, the following Table shows the quantity of water provided to the pressure irrigation system and the usage, non-usage and wastage of canal water in 2024 and 2025. Wastage is computed as the difference between canal water delivered to a pump station and the amount actually pumped. Carry over is the water “not used” which is the difference between available canal water allotment and the amount the city requested to be delivered.

	<u>2024</u>	<u>2025</u>
CANAL WATER ORDERED	2.559 BG	2.752 BG
POTABLE WATER USED	0 MG	83.219 MG
CANAL WATER PUMPED (PI)	1.877 BG	1.775 BG
WATER WASTED*	682 MG (27%)	977 MG (36%)
CARRY OVER WATER**	3,243.15 A.F. (1.11 feet over all of KMIS)	

*Wasted amount does not include any Gravity Irrigation users water called for or used. Wasted is the term used for water that does not get used during non-peak delivery hours. Our PI system would graph a diurnal curve, showing high demand at night and low delivery rates during the day; thus, during the day we are “wasting” a percentage of our ordered water.

Anderson limit for each user for each season is set at 1.5 acre-feet per acre. If the reservoir fills in the current season, each user gets their full Anderson water. If the reservoir does not fill, each user only gets their carryover from the previous year, ie. the amount of unused Anderson water from the previous season. As of 2/25/2026 Anderson Reservoir is 67% full. See **Figure 1.1

12,557 PI Connections (2026) | 22% increase over year prior
 0.61 acre-feet/connection delivered (2024) | 0.73 acre-feet (2025)
 0.22 acre-feet/connection wasted (2024) | 0.26 acre-feet (2025)

Irrigatable lands in each District

	<u>Totals</u>
Boise~Kuna Irrigation	2,754.26 Acres
New York Irrigation	672.24 Acres
Nampa Meridian Irrigation	169.10 Acres (No PI delivery point until FY26)
	3,595.60 Acres (Increase of 400 acres into the KMIS)

Public works suggestion/motion

1. To approve the Kuna Municipal Irrigation Roll as it stands and to have the City Treasurer pay the underlying Irrigation Districts Assessments at or before a time where said payments/checks can clear the underlying irrigation districts by April 1st of said irrigation year.

Scheduled Protestants

1. No scheduled protestants at the time this Agenda was constructed

Un-scheduled Protestants

1. Unknown at this time

Irrigation irregularities:

Group A

1. Simple errors – parcels that missed the Roll due to a coding error, or parcels with a wrong address, or parcels with a square footage error.
2. Roll errors – parcels that were inadvertently added to the Roll and have been removed since the initial Roll was constructed up until today. An issue we had this year in GIS was that ACHD split off many portions of lots, thus changing the parent parcel number. When we match PI connection data to Parcel data using Parcel Numbers and where there is a parcel number change, GIS just returns the next available parcel. Our GIS staff didn't realize this until late in the process.
 - a. 605 S Swan Falls Rd (Removed)
 - b. 943 N Linder Rd (Removed)

Additional supporting documents:

Idaho Reservoirs Tea Cup diagram – **Figure 1.1**

Snow Water Equivalent (SWE) diagram – **Figure 1.2**

SNOTEL Current Snow Water Equivalent (SWE) % of Normal – **Figure 1.3**

Sincerely,

Michael L Borzick

Michael L Borzick

GIS Manager & Plan Review Manager

FIGURE 1.1

02/24/2026

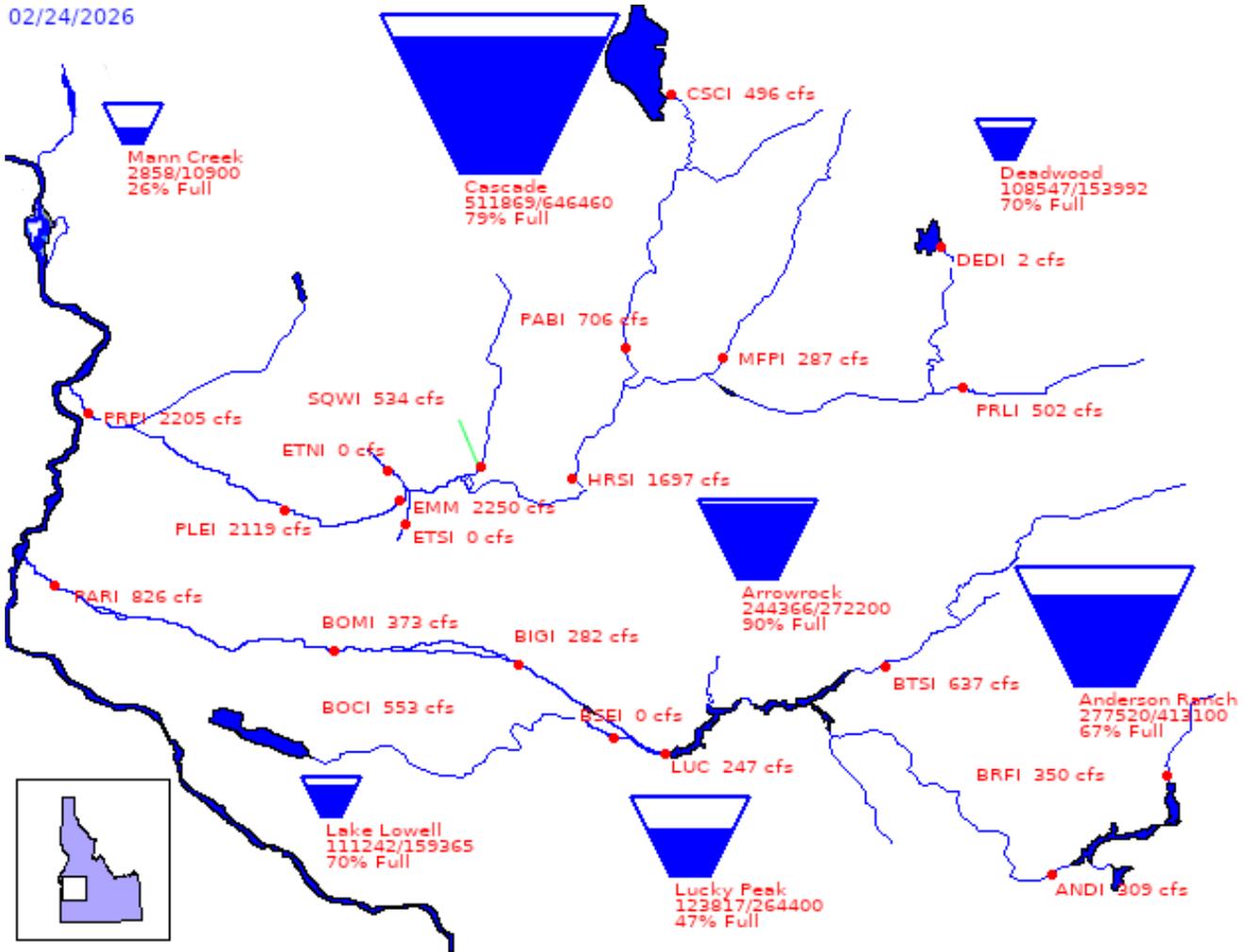


FIGURE 1.2

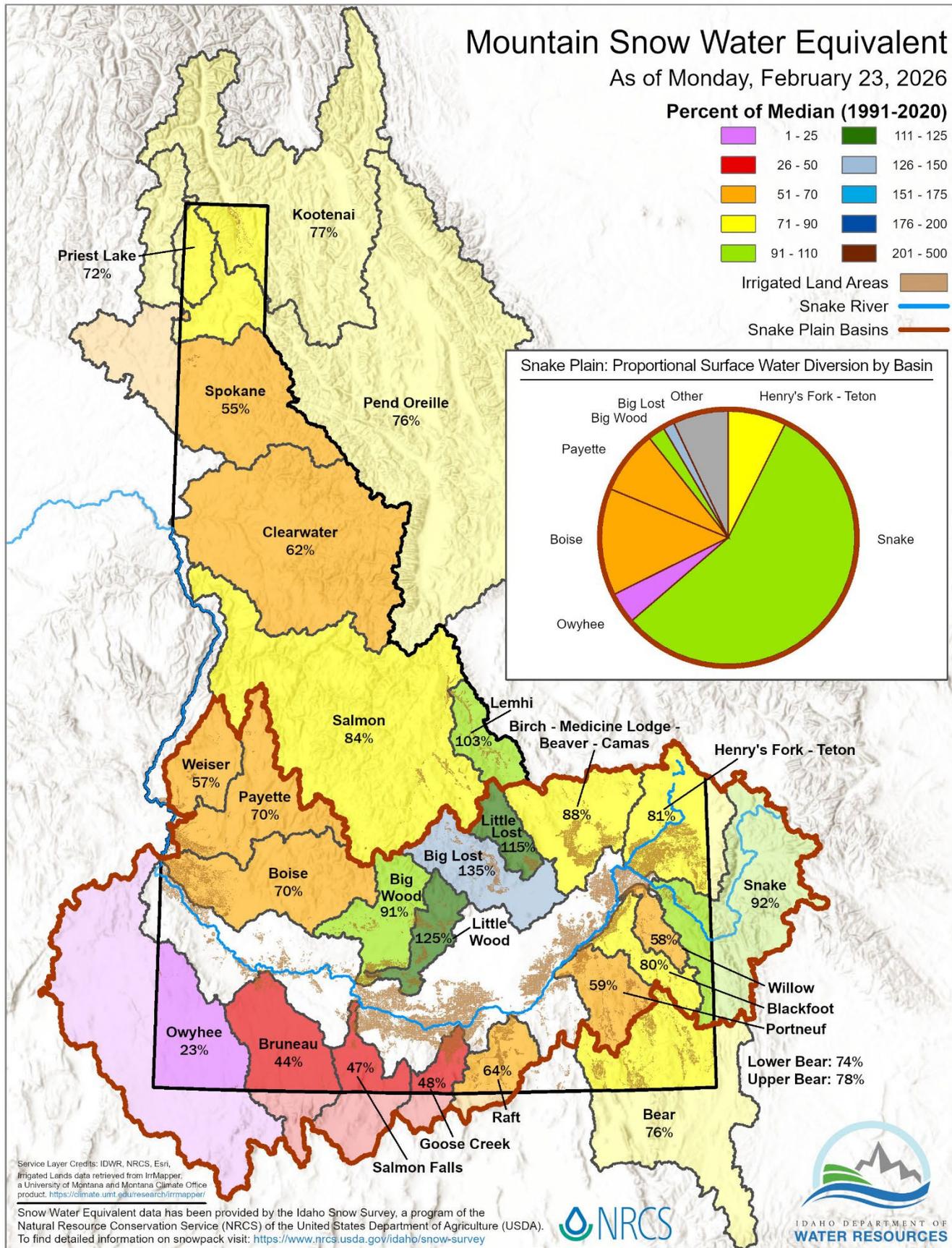
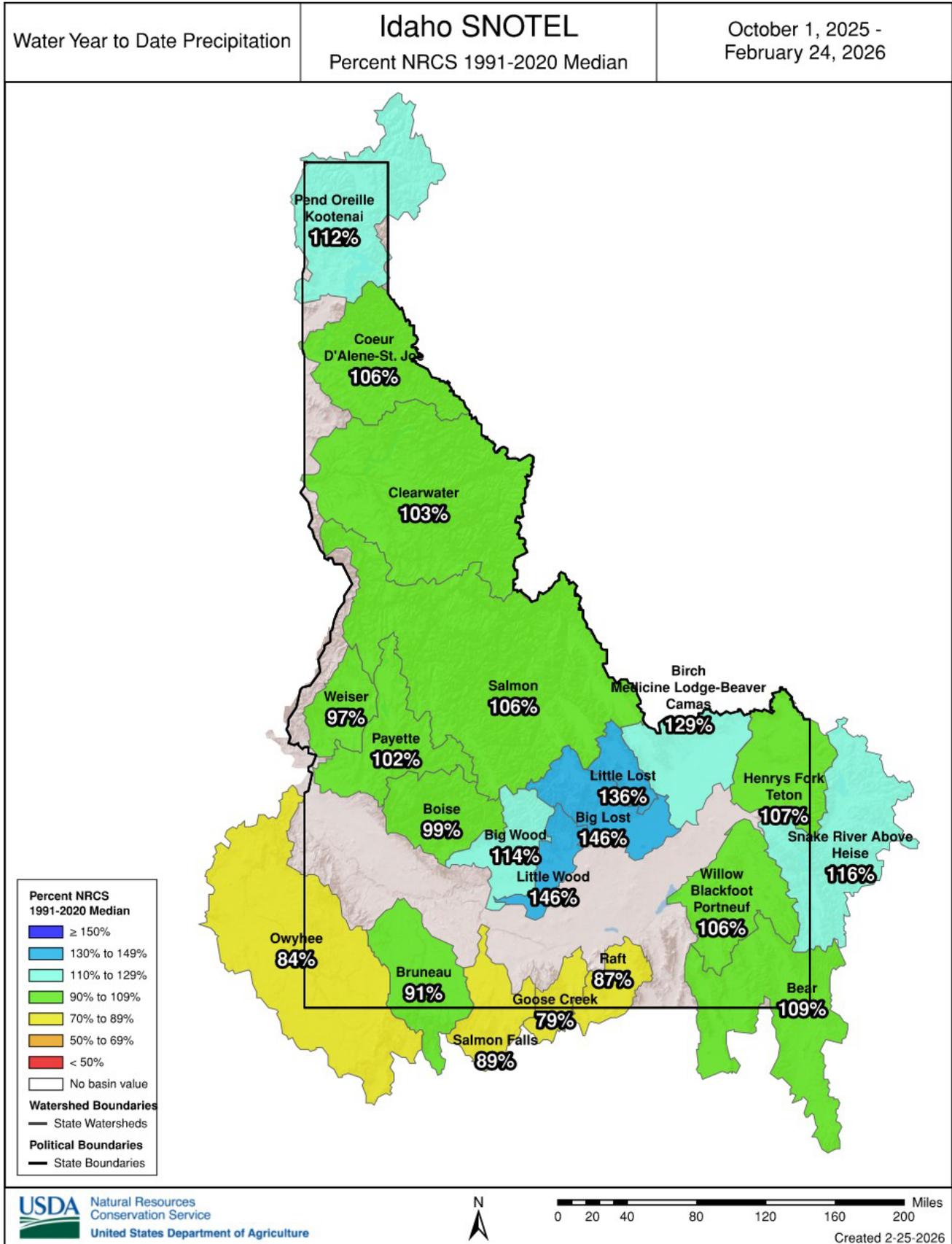


FIGURE 1.3





OFFICIALS
Joe Stear, Mayor
Chris Bruce, Council President
Greg McPherson, Council Member
Matt Biggs, Council Member
Michael Rocco, Council Member

CITY OF KUNA
Kuna City Hall Council Chamber, 751 W 4th Street, Kuna, Idaho 83634

City Council Meeting
AGENDA
Tuesday, March 03, 2026

6:00 P.M. REGULAR CITY COUNCIL

For questions, please call the Kuna City Clerk’s Office at (208) 387-7726.

ALL ITEMS ON THE KUNA CITY COUNCIL AGENDA ARE CONSIDERED ACTION ITEMS UNLESS OTHERWISE INSTRUCTED BY THE CITY COUNCIL.

1. Call to Order and Roll Call

2. Pledge of Allegiance: Mayor Stear

3. Consent Agenda: ACTION ITEMS

All items listed under the Consent Agenda are considered to be routine and are acted on with one motion by the City Council. There will be no separate discussion on these items unless the Mayor, Council Member, or City Staff requests an item to be removed from the Consent Agenda for discussion. Items removed from the Consent Agenda will be placed on the Regular Agenda under Business or as instructed by the City Council.

- A. Regular City Council Meeting Minutes Dated February 17, 2026**
- B. Accounts Payable Dated February 25, 2026, in the amount of \$697,978.53**
- C. Final Plats**

- 1. Case No. 25-30-FP (Final Plat) Memory Ranch Sub. No. 7

D. Resolutions

1. Resolution R28-2026

A RESOLUTION OF THE CITY COUNCIL FOR KUNA, IDAHO AUTHORIZING THE MAYOR TO EXECUTE THE REAL ESTATE LEASE AGREEMENT WITH SILVER BUTTE HOLSTEINS, INC. FOR THE LEASE OF THE CITY OF KUNA’S PROPERTY LOCATED AT SWAN FALLS ROAD, KUNA, IDAHO.

2. Resolution R29-2026

A RESOLUTION OF THE CITY COUNCIL FOR KUNA, IDAHO APPROVING THE LAKE HAZEL WATER MAIN EXTENSION AND CITY UTILITY CONDUIT REIMBURSEMENT AGREEMENT; AUTHORIZING THE MAYOR TO EXECUTE

NOTICE: Copies of all agenda materials are available for public review in the Office of the City Clerk. Persons who have questions concerning any agenda item may call the City Clerk’s Office at (208) 387-7726. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at 387-7726 at least forty-eight (48) hours prior to the meeting to allow the City to make reasonable arrangements to ensure accessibility to this meeting.

THE AGREEMENT AND THE CITY CLERK TO ATTEST TO SAID SIGNATURE; AND AUTHORIZING THE CITY TREASURER TO PAY DB DEVELOPMENT, LLC THE AMOUNT OF TWO HUNDRED AND THIRTY FIVE THOUSAND, FOUR HUNDRED AND TWELVE DOLLARS (\$235,412.00) PURSUANT TO THE TERMS OF SAID AGREEMENT.

3. Resolution R30-2026

A RESOLUTION OF THE CITY COUNCIL FOR KUNA, IDAHO APPROVING THE CASPIAN #2 WATER MAIN AND PRESSURIZED IRRIGATION OVERSIZING REIMBURSEMENT AGREEMENT; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND THE CITY CLERK TO ATTEST TO SAID SIGNATURE; AND AUTHORIZING THE CITY TREASURER TO PAY DB DEVELOPMENT, LLC THE AMOUNT OF NINETY EIGHT THOUSAND, FIVE HUNDRED AND THIRTY EIGHT DOLLARS (\$98,538.00) PURSUANT TO THE TERMS OF SAID AGREEMENT.

4. Resolution R31-2026

A RESOLUTION OF THE CITY OF KUNA, IDAHO ADOPTING THE LONGEVITY AND STEP AND GRADE POLICY FOR THE PUBLIC WORKS DEPARTMENT AS ATTACHED HERETO; AND DECLARING AN EFFECTIVE DATE.

4. Public Comment

5. External Reports

A. Bailey & Company 2025 Audit.

6. Public Hearings:

Public Hearing Process: Items begin with the presentation of the project by staff for up to 15 minutes. The applicant is then allowed 10 minutes to present their project. Members of the public are allowed up to 3 minutes each, to address City Council with testimony restricted to the matter at hand. After all public testimony, the applicant is allowed 5 minutes for rebuttal.

City Council members may ask questions throughout the public hearing process.

Once the public hearing is closed, no further testimony or comments are heard.

City Council may move to continue the application to a future meeting or approve or deny the application.

A. Case No. 25-09-S Indie Subdivision – Applicant requests Subdivision and Design Review approval for a 23-lot single family residential subdivision. The site is located near the intersection of W Ardell Rd. and S McClure Ln. (APN: S1315427820) – Marina Lundy, Associate Planner **ACTION ITEM**

[CASE NO. 25-09-S & 25-29-DR CC STAFF PACKET3.3.2026 .pdf](#)

Open Public Hearing

Receive evidence

Consideration to close evidence presentation and proceed to deliberation

- B. Case No. 25-03-OA Architectural and Site Design Guide – The City of Kuna Planning and Zoning Department requests a zoning text amendment application. The text changes include modifications to the Development Regulations, Objectives and Considerations, and Large Retail Establishment Design Manual. These sections would be replaced with the “Architecture and Site Design Policies” design guide. – Marina Lundy, Associate Planner
ACTION ITEM

Open Public Hearing

Receive evidence

Consideration to close evidence presentation and proceed to deliberation

- C. Case No. 25-01-CPA (Comprehensive Plan Amendment) Requesting a Comprehensive Plan Text Amendment application to adopt by reference the Capital Improvement Plans (CIPs) for the Ada County Jail and Paramedics. *Staff requests this item be tabled to a date uncertain.* Doug Hanson, Planning and Zoning Director **ACTION ITEM**

7. Business Items:

- A. Memorandum Regarding Ada County Coroner Impact Fees Request and City Council Findings and Order Staying Coroner Impact Fees. Nathan Stanley, City Clerk. **ACTION ITEM**
- B. City of Kuna 2027-2031 Five Year Plan Project Prioritization List. Doug Hanson, Planning and Zoning Director. **DISCUSSION ITEM**

8. Ordinances:

- A. Consideration to approve Ordinance 2026-04 **ACTION ITEM**
- PROVIDING CERTAIN FINDINGS; AND
 - AMENDING SECTION 1 OF CHAPTER 3 TITLE 7 KUNA CITY CODE TO:”; ADD NEW DEFINITIONS FOR BMX TRACK, GREEN BELT TRAIL, REGULATED DEVICES, COMMERCIALY RENTED E-DEVICES, MOTOR VEHICLE, AND SKATE PARK; AND
 - AMENDING SECTION 2 OF CHAPTER 3 TITLE 7 KUNA CITY CODE TO REGULATE THE USE OF REGULATED DEVICES IN CITY PARKS AND PROPERTY, INCLUDING PERMITTED AREAS AND EXCEPTIONS; AND
 - AMENDING SECTION 10 OF CHAPTER 3 TITLE 7 KUNA CITY CODE TO LIMIT THE OPERATION OF REGULATED DEVICES WITHIN SKATE PARKS; AND
 - ENACTING A NEW SECTION 23 OF CHAPTER 3 TITLE 7 KUNA CITY CODE TO REGULATE THE USE AND OPERATION OF E-BIKES, E-SCOOTERS, AND COMMERCIALY RENTED E-DEVICES; AND
 - ENACTING A NEW SECTION 11 OF CHAPTER 1 OF TITLE 7, KUNA CITY CODE, TO REGULATE THE USE OF REGULATED DEVICES IN BICYCLE LANES AND ON PUBLIC SIDEWALKS; AND

- DIRECTING THE CITY CLERK; AND
- PROVIDING AN EFFECTIVE DATE.

Consideration to waive three readings
Consideration to approve Ordinance

9. Executive Session:

10. Mayor/Council Announcements:

11. Adjournment:



OFFICIALS
Joe Stear, Mayor
Chris Bruce, Council President
Greg McPherson, Council Member
Matt Biggs, Council Member
Michael Rocco, Council Member

CITY OF KUNA
Kuna City Hall Council Chamber, 751 W 4th Street, Kuna, Idaho 83634

City Council Meeting
AGENDA
Tuesday, February 17, 2026

6:00 P.M. REGULAR CITY COUNCIL

For questions, please call the Kuna City Clerk's Office at (208) 387-7726.

ALL ITEMS ON THE KUNA CITY COUNCIL AGENDA ARE CONSIDERED ACTION ITEMS UNLESS OTHERWISE INSTRUCTED BY THE CITY COUNCIL.

1. Call to Order and Roll Call

(Timestamp 00:00:09)

COUNCIL MEMBERS PRESENT:

Mayor Joe Stear - Present
Council President Chris Bruce - Present
Council Member Michael Rocco - Present
Council Member Matt Biggs - Absent
Council Member Greg McPherson - Present

CITY STAFF PRESENT:

Marc Bybee, City Attorney
Jared Empey, City Treasurer
Mike Fratusco, Kuna Police Chief
Adam Wenger, Public Works Director
Chris Regli, Parks & Recreation, Fleet & Facilities Director
Doug Hanson, Planning & Zoning Director
Michelle Covert, Economic Development Administrator
Troy Behunin, Senior Planner
Marina Lundy, Planner
Morgan Webb, Deputy Parks & Recreation Director
Nancy Stauffer, Human Resources Director
Nathan Stanley, City Clerk

Mayor Stear Okay, we'll call this meeting to order, Nathan would you take the roll please?

City Clerk Nathan Stanley Council President Bruce.

Council President Bruce Here.

City Clerk Nathan Stanley Council Member Rocco.

NOTICE: Copies of all agenda materials are available for public review in the Office of the City Clerk. Persons who have questions concerning any agenda item may call the City Clerk's Office at (208) 387-7726. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at 387-7726 at least forty-eight (48) hours prior to the meeting to allow the City to make reasonable arrangements to ensure accessibility to this meeting.

Council Member Rocco Here.

City Clerk Nathan Stanley Council Member McPherson.

Council Member McPherson Here.

City Clerk Nathan Stanley Mayor Stear.

Mayor Stear Here.

2. Pledge of Allegiance: Mayor Stear

(Timestamp 00:00:24)

Mayor Stear And if you'll join me for the Pledge of Allegiance.

Multiple Speakers I pledge allegiance to the flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

Mayor Stear Thank you.

3. Consent Agenda: ACTION ITEMS

All items listed under the Consent Agenda are considered to be routine and are acted on with one motion by the City Council. There will be no separate discussion on these items unless the Mayor, Council Member, or City Staff requests an item to be removed from the Consent Agenda for discussion. Items removed from the Consent Agenda will be placed on the Regular Agenda under Business or as instructed by the City Council.

(Timestamp 00:00:46)

- A.** Regular City Council Meeting Minutes Dated February 03, 2026
- B.** Accounts Payable Dated February 11, 2026, in the amount of \$5,033,772.68
- C.** Decision and Reasoned Statements
 - 1. Case No. 25-02-OA (Ordinance Amendment) Pole Signs
 - 2. Case No. 25-02-CPA (Comprehensive Plan Amendment) Area of Impact Reduction
- D.** Final Plats
 - 1. Case No. 25-28-FP (Final Plat) Silver Trail Sub No. 10
- E.** Resolutions
 - 1. Resolution R26-2026

A RESOLUTION OF CITY COUNCIL OF KUNA, IDAHO ADOPTING A REDUCTION OF THE KUNA AREA OF CITY IMPACT BOUNDARY AS

REPRESENTED ON THE FUTURE LAND USE MAP FOR THE CITY OF KUNA, IDAHO; AFFIRMING THAT THE PRESCRIBED NOTICE AND HEARING REQUIREMENTS WERE MET IN ACCORDANCE WITH TITLE 67, CHAPTER 65, IDAHO CODE; AND PROVIDING AN EFFECTIVE DATE.

2. Resolution R27-2026

A RESOLUTION OF THE CITY OF KUNA, IDAHO AUTHORIZING THE MAYOR TO EXECUTE THE REAL ESTATE LEASE AGREEMENT BETWEEN THE CITY OF KUNA, IDAHO AND VETERANS OF FOREIGN WARS.

(Timestamp 00:00:46)

Mayor Stear All right, first item is the consent agenda. Questions or comments?

Council Member McPherson I'm good.

Council Member Rocco I'm good.

Council President Bruce I move we approve the consent agenda as published.

Council Member Rocco Second.

Mayor Stear Motion is made and seconded for approval. Is there any further discussion on that motion? Nathan, would you poll the Council?

City Clerk Nathan Stanley Council President Bruce.

Council President Bruce Yes.

City Clerk Nathan Stanley Council Member Rocco.

Council Member Rocco Yes.

City Clerk Nathan Stanley Council Member McPherson.

Council Member McPherson Yes.

Mayor Stear And that motion carries.

(Timestamp 00:00:54)

Motion To: Approve The Consent Agenda As Published

Motion By: Council Member Bruce

Seconded By: Council Member Rocco

Further Discussion: None

Members Voting Aye: Council Members Rocco, McPherson, Bruce

Members Voting Nay: None

Members Absent: Council Member Biggs

Via: Roll Call Vote

3-0-1

4. Public Comment

(Timestamp 00:01:16)

Mayor Stear Next we have public comment, I had Gail Zarr signed up.

Gail Zarr Okay, I've written it down and not look at you guys I'm sorry, I just, I know sometimes I stumble over my words, so I thought this would be best.

City Clerk Nathan Stanley Ms. Zarr, can you just state your name and address for the record, thank you?

Gail Zarr Yes, absolutely. Gail Zar, 412 East Boise Street, here in Kuna. And I know I have the time limit, so just let me know. Okay, so I have -- I wanted to ask for three updates and then share an observation. So, the first update that I'd like to ask for, some time ago there was an accident involving the police officer and the motorcycle. And if the chief asked for funds in order to expedite, to secure a specific model that was available here locally, It's on social media, people were grumbling. It was my understanding that was done due to insurance process sometimes being excessive, and in the end, the money would shake out. So, I was just wondering if we could get an update to address how the funds were expended, have they been returned, what was the insurance coverage?

In recent -- Second update request. In recent meetings, there have been comments about older projects and the expressed desires to have some sort of expiration on approval. And I know, Mayor, that you've indicated that you're working with staff. What I would appreciate is if we could get an update with timelines. Ultimately, what I'd like to know is when is it expected that new guidelines will be implemented for old projects, when they'll be adopted for new projects, and at what phase in the project will the time clock begin? The final update request, this one's easy. I don't even have to look at my notes. What happened with the bid on the gym? What's my time?

Mayor Stear I'm sorry, what happened with what?

Gail Zarr The bid on the gym.

Council Member Rocco The 4th Street gym.

Mayor Stear 4th Street gym.

Gail Zarr Yeah.

City Clerk Nathan Stanley You still have a minute, thirty.

Gail Zarr Okay, perfect. And then, as I said, if time permits, I'd like to also address the lawsuit that related to the proposed data center site. As you'll recall, the rezone hearing lasted late into the evening, and it drew extensive public testimony. A clear majority of those who spoke were opposed to the rezone, while those in support were largely family members, friends, or individuals who did not live in Kuna. Despite the considerable time and effort invested by residents in fulfilling their civic duty, the vote ended in a two-two tie with the Mayor breaking it. It grieves me. I come here and it seems like often public concerns are dismissed on the grounds of avoiding litigation, but yet here we are, we're facing a lawsuit. Please know I offer these comments with respect for the difficult role that you serve in. But I will plead with you, please do not allow the fear of potential litigation to outweigh your responsibility to represent

the residents who elected you. Showing up means listening, weighing the input seriously, and making decisions grounded in the interests of the community you serve, not in the apprehension of what might happen if you do. Thank you.

Mayor Stear Okay, thank you. Was there anybody else who wished to address the Council? Okay, thank you.

5. External Reports

(Timestamp 00:04:47)

A. Commitment to Volunteerism Proclamation. Mayor Stear
(Timestamp 00:04:47)

Mayor Stear All right, that takes us to the Commitment to Volunteerism Proclamation.

Whereas, we firmly believe that the values of compassion, empathy, and community support are the foundation of the united, harmonious society and fosters connections that transcend differences; and

Whereas, the strength and prosperity of Idaho cities and towns are based on the selflessness of its residents who serve and uplift one another; and

Whereas, we acknowledge the profound impact that can be achieved when we extend a helping hand to our neighbors and lifting them up and collectively working to improve lives; and

Whereas, we would like to nurture a culture of giving within our city, emphasizing that volunteerism is not just a duty, but a source of personal fulfillment and community strength, as we work side by side with and learn from each other, mutual understanding increases and misconceptions can be corrected and that new friendships are built; and

Whereas, we urge all citizens to care for one another, volunteer, and engage in acts of service and kindness that contribute to our city's betterment and its inhabitants' well-being, regardless of background or belief;

Whereas, the city of Kuna has joined a growing list of supporters, including the president of the National League of Cities and hundreds of leaders to date in making a commitment to volunteerism.

Now, therefore, I, Joe Stear, Mayor of the City of Kuna, do hereby proclaim that the City of Kuna commits to promoting volunteerism and encouraging the use of justserve.org to make it easier for residents to find and engage in volunteer opportunities, and we will regularly acknowledge and celebrate the contributions of our volunteers.

And that's the proclamation. I just want to say this is something that in the city we tried to put together years ago to connect people who want to do volunteer work to organizations that need it and we were never really able to get that up and running. This is something that works and is up and running and is very helpful throughout many communities in Idaho. And so Justserve.org is the name, and it makes it easier to connect with all those folks. And I don't know if you would like to step up and say anything.

Heather Rackham, on behalf of JustServe.org Good evening, Mayor Stear and City Council and community members. My name is Heather Rackham, and I serve as the Kuna area JustServe Specialist. For those of you who may not be familiar, JustServe as a free website and an app that connects people with meaningful opportunities to volunteer and serve in their communities. Tonight, the Mayor signed a proclamation recognizing the city of Kuna prioritizes volunteerism and the important role its service plays in strengthening this community. The timing is really meaningful, I think, especially as we celebrate Kuna Kindness Week. And the JustServe City Designation Award is a recognition given to cities that demonstrate an exceptional commitment to volunteerism and actively promote service opportunities in their commitment in their community. Typically, the award takes a little bit of time to be granted after a city signs a volunteerism proclamation. But because of Kuna's strong commitment to service and the timing behind the Kuna Kindness Week, the JustServe Headquarters expedited the process so we could celebrate this recognition with you tonight.

So, Kuna, I brought with me tonight a few people who have rendered service and support that in the Kuna area. I have members of the Kuna Food Bank who are here. The Kuna community last year, or in November, collected just under 50,000 pounds of food to donate to the Food Bank and other needed service areas. JustServe is always asking me how Kuna does that. And there's people, plenty of people here in the audience tonight who help with that big project. I have community members here who faithfully helped to organize that effort. volunteers here who coordinate quarterly Red Cross blood drives and organizers of a community clothing exchange are here tonight which have serves over a thousand people the lot over the last couple of years have provided free clothing for people to come to that event. These efforts represent just a really small number of things that people here in our community are doing.

I also think this recognition comes at a meaningful time as we approach America250 celebration. The community across Idaho, communities across Idaho are working toward a goal of 250,000 acts of service to honor our nation's founding. Kuna's culture of kindness and volunteerism plays a really important role in that. So tonight, I would actually like to award you with our with the JustServe City award. And with that comes this lovely, framed award, but also our commitment to help promote volunteerism in.

[Brief Pause In Proceedings As Pictures Were Taken]

Council Member Rocco Mr. Mayor, I have a question and a comment for—

Mayor Stear Sure.

Council Member Rocco Yeah. First of all, I just wanted to say and thank you and thank you for all the volunteers. I have personal experience from the East Coast working with JustServe, and I also know that it's a worldwide initiative. And from a personal point of view, I always get frustrated because sometimes we all are so independent that we have a difficult time finding opportunities to serve because people just can't seem to-- they're not ready to receive service. And so, this is a great opportunity for those that are frustrated that they want to give, and they can't seem to find an outlet for it. And the other question I had for you is I was at the Capitol and there was a presentation, award given to the Governor. Would you just share with that as to why was the Governor given an award? Was it because Idaho is the was Idaho the had the most cities that are participating with JustServe? Do you know?

Heather Rackham, on behalf of JustServe.org I do believe that is correct and I also believe that award was in conjunction with the America250. I could be wrong on there. I was not able to be at that event. But

Idaho was like the initial state that has collaborated with JustServe in promoting volunteerism through America250.

Council Member Rocco Right. Thank you. Thanks for your service.

Mayor Stear All right. Well, thank you again. We appreciate it very much. And these connections are so important. All right.

~

Council Member Rocco Mr. Mayor, I do have another question.

Mayor Stear Yes.

Council Member Rocco Related to public comments so that I understand. So, Ms. Zarr actually put forward some questions looking for updates. When is it that we actually address those questions? Is it getting pushed to the next agenda? Is it something that you take on? I'm just curious as to how...

Mayor Stear We can do that on, I mean, normally don't have that much, so we can put that on and talk about it at the next meeting.

Council Member Rocco Okay, thank you.

6. Public Hearings:

Public Hearing Process: Items begin with the presentation of the project by staff for up to 15 minutes. The applicant is then allowed 10 minutes to present their project. Members of the public are allowed up to 3 minutes each, to address City Council with testimony restricted to the matter at hand. After all public testimony, the applicant is allowed 5 minutes for rebuttal.

City Council members may ask questions throughout the public hearing process.

Once the public hearing is closed, no further testimony or comments are heard.

City Council may move to continue the application to a future meeting or approve or deny the application.

(Timestamp 00:13:33)

- A.** Case No. 25-06-PP (Preliminary Plat) Tess Manor Subdivision – Applicant requests Preliminary Plat approval for approx. 7.80 acres in Kuna City using the R-6 zone. The Preliminary Plat proposes to subdivide the lands into 32 total residential and nine (9) Common lots. The site is in Sec. 13, T2N, R1W (APN; S1313314850). Troy Behunin, Senior Planner. **ACTION ITEM**

Open Public Hearing

Receive evidence

Consideration to close evidence presentation and proceed to deliberation

(Timestamp 00:13:33)

Mayor Stear All right, that takes us to public hearings. Case #25-06-Preliminary Plat, Tess Manor Subdivision, Troy.

Senior Planner Troy Behunin Good evening, Mr. Mayor, and Members of the Council. For the record, Troy Behunin, Senior Planner, Kuna DSD, Development Services Department. Staff would like to take the first minute to just correct a scrivener's error on the agenda and the preliminary or on the staff report. The case number actually is 25-06-S. I believe the agenda states dash PP for 'preliminary plat,' but it is in fact an 'S.' The sign-in sheets do have it correctly stated as 25-06-S.

Council President Bruce Mr. Mayor, could he explain that for Council Rocco?

Council Member Rocco Yeah.

Mayor Stear Yeah, you want to...

Senior Planner Troy Behunin Council Member, or yeah, Council Member Rocco, do you have any questions about it or?

Council Member Rocco I'm looking for, maybe I don't understand that.

Mayor Stear Doug Hanson.

Planning & Zoning Director Doug Hanson Yeah, so...Sorry, for the record, Doug Hanson, Planning & Zoning Director. So, starting with case numbers in 2026, we moved towards switching it from, so the subdivision essentially is a culmination of many things. It's the culmination of the zoning, the preliminary plat, the actual act of subdividing the land physically. When we move forward with naming conventions beginning of the calendar year, we wanted to switch it to 'dash PP' because when we're specifically looking at the preliminary plat, we want to make sure that's clear. So, moving forward, starting with case number 26-01-PP, where you used to see subdivision, you will see preliminary plat.

Council Member Rocco Got it. Thank you.

Mayor Stear Okay, you may continue..

Senior Planner Troy Behunin Okay, continuing on. So, this application before you this evening is requesting preliminary plat approval for approximately 7.8 acres already in the Kuna City limits and has an existing R-8 zone designation, zone. And that means that it's the medium density residential. They are requesting preliminary plat approval in order to subdivide these lands into 32 single family lots and nine common lots and to dedicate public rights-of-way for the streets. The design review application for the common lots was approved by the Commission on December 9th, 2025. The site is located near the southwest corner of the intersection of Ardell and Kay Avenue. This is the most recent proposal for a near infill project, and it completes a project from many, many years ago. Staff has reviewed the proposed preliminary plat for compliance with Kuna City Code, Idaho State Statutes, and the Kuna Comprehensive Plan, and should the Council approve the preliminary plat application, staff recommends that the applicant be subject to the conditions that are recommended and outlined in staff's memo. And I will be here if you have any questions for staff. And I know that Dave Crawford, who represents the applicant, is also present. With that, I'll rest.

Mayor Stear Questions for Troy before we bring up the applicant.

Council Member Rocco Mr. Mayor.

Mayor Stear Yes.

Council Member Rocco Before we move into questions for transparency, I'd like to note that I serve as president of the Sterling Ranch HOA, one of the nearby resident neighborhoods that could experience traffic impacts. I don't have a financial interest in this application, but I wanted that relation to be disclosed for the record.

Mayor Stear Very good, thank you.

Council President Bruce I had a question, Mr. Mayor.

Mayor Stear Yes.

Senior Planner Troy Behunin On the preliminary plat memorandum, it says based on the land used, allow it to permit it in R-6 zones. Is it R-6 or is it R-8? For the record, Troy Behunin, Senior Planner. It is an RX, an R-6 zone.

Council President Bruce But didn't you just say R-8?

Mayor Stear You said R-8 when you were presenting. You meant R-6?

Council President Bruce I am.

Senior Planner Troy Behunin I'm sorry if I did. It should be. It should be R-8. My paper says R-6, so Okay, but I'll take your word for it.

Council Member Rocco So is it R-8, or R-6?

Senior Planner Troy Behunin It is R-6.

Council Member Rocco Okay.

Mayor Stear All right, anything further for Troy?

Council Member McPherson No.

Mayor Stear All right, Mr. Crawford, would you like to present?

David Crawford, Centurion Engineers Mayor, Members of the Council, my name is David Crawford with Centurion Engineers, 2323 South Vista Avenue in Boise. I'm thankful for the opportunity to be here to present our preliminary plat for Tess Manor subdivision. We've appreciated the work, the opportunity to work with staff and the ability to design a project that aligns with Kuna's code and its long-term visions. We've reviewed the staff report, agree with the conditions of approval as presented, and just to follow up with what Troy said, the Planning & Zoning Commission did recommend approval of the preliminary plat. I'll just get into a little bit of the overview of the project. *Perhaps I could wheel down to where it actually is.* Property is a little over 7 acres. It's already annexed into the city of Kuna, zoned R-6. We're proposing 32 single-family lots along with 9 common lots. We're providing public streets, water, sewer, and pressure irrigation infrastructure from the City of Kuna's public utility system. We have provided for significant open space in this development, and we have strong vehicular and pedestrian connectivity. Public Works has confirmed that they have adequate capacity to serve this development. I should note about here that a couple of years ago we had presented this project to you. It had many more lots in it than it does today. We had over 40 lots presented. They were townhome lots and it wasn't very well received. So, we brought it forward after a number of years of sitting idle in a single-family home

scenario that's more in keeping with the fabric of the neighborhood. This was kind of a remnant parcel from the Sable Ridge development that occurred a number of years ago, and it's just sat here vacant and has been subject to a bunch of cut-through traffic and other things that are irritants to the neighbors. So, with the development, we'd at least be able to stop that. Not that that's much of a benefit to the neighborhood, but at least some of that cut through traffic that was noted would go away.

I would like to note that the connectivity of this site was really hamstrung us. We had very little design potential. It's funny shaped. It's got three stub streets, one to the south here, one about midway, and one way at the northwest. And it's kind of an elbow. So, it also has a finger that follows the canal adjoining our northeasterly border out to Ardell and all the way down to Kay Avenue. We have provided for a stub street or a connection to Kay Avenue that aligns with the adjoining subdivision to the east. So that's a quick overview of that. *Let's see if we can get here today.* So, the project north is to the left here. If I have to state some directions, this is unusual. Most of the time we try and get north to the top of the page.

But we have centralized open space. That's right here at the intersection of the canal and Kay. That is about midway through the development. We've got pedestrian connectivity pathways that go through that open space and connect from Kay all the way through to Ardell Road. We've provided for a paved pathway that will make that connection, and it's outside of any irrigation easement. The improved access for the residents here, all these long stub streets that dead end currently will be continued, and so they'll have better access to Kay Avenue for emergency services and also for the neighborhood. We're pretty proud of the ability to be able to get that pathway all the way through. That's normally not something we can do, but it was wide enough where we could stay outside of the easement. We have coordinated with the school district and have committed to establishing a partnership that benefits the district and its students. And we're committed to mitigation that supports the district's needs.

In our Planning & Zoning Commission meeting, we heard a lot about the lot sizes being much smaller and it was too dense and all these things that I just want to reiterate that we've brought this project back with much less density than we did the first time. It's all single-family homes. R-6 zoning in the city of Kuna requires 4,000 square feet minimum. Every lot in Tess Manor exceeds that minimum. The smallest lot on this site is 5,700 square feet. It's about 142% of that minimum. The largest lot is 10,000 square feet. The average lot size overall is 6,500 square feet, exceeding the minimum by 163%. Most of the lots in Sable Ridge run approximately 7,000 square feet. The proposed lots are consistent with the neighborhood fabric.

We understand that traffic is a common concern. In Kuna and throughout the Treasure Valley, growth has affected us all. However, code developments under 50 laws are not required to provide off-site traffic mitigation, but what this project does provide, we provide the frontage improvements along our public roadways, completion of the stub streets that benefit the broader public, a critical connection to Kay Avenue being the most beneficial of that. We're also required to provide a trust fund for the west half bridge widening of Kay Avenue that will occur in the future. Additionally, the development will contribute about \$200,000 in impact fees towards public street improvements. Tess Manor meets all the requirements of Kuna City Code. We believe that it's an attractive addition to the city of Kuna and a positive complement to the existing neighborhood. It will also provide much needed housing within the community. We respectfully request approval of Tess Manor Subdivision, and I'm happy to answer any questions.

Mayor Stear Okay, questions for Mr. Crawford?

Council President Bruce Sorry, I do, Mr. Mayor. I was looking through the packet that we have. At what level are you required to do a TIS study?

David Crawford, Centurion Engineers Over 50 lots... Or 50 lots or over, if I'm not mistaken. It used to be 50.

Council President Bruce And what are the... I have another one.

Mayor Stear Go ahead, yes.

Council President Bruce What are the surrounding housing? What's the zoning around it?

David Crawford, Centurion Engineers Mayor, Council Member Bruce, this entire area from what I was looking at earlier today is R-6 zoning.

Council President Bruce No further ones at this time.

Council Member Rocco I do have some questions if you don't mind.

Mayor Stear Yes, Councilman Rocco.

Council Member Rocco Maybe it's all evident here, but when you look at, so obviously you're going to exit off of Kay, and then what about when they're going through Sable Ridge, looking at Ridgestone and maybe East Sable Ridge Drive, where are they ultimately ending up? Are they ultimately ending up to Linder?

David Crawford, Centurion Engineers Councilmember Rocco, Mr. Mayor, let's see, that is Linder Road to the west and Ardell Road to the north and Kay Avenue to the east. So those are the collector streets that everybody's going out to north of town. And then I believe that's Deer Flat to the south, which people headed south will hit from a collector road standpoint.

Council Member Rocco Right, but if this development, if they were traveling through Sable Ridge and they're heading west, Where are they going to end up? Are they going to end up on Linder?

David Crawford, Centurion Engineers Yes.

Council Member Rocco Okay. And is it more than one road that takes them to Linder?

David Crawford, Centurion Engineers There are a number of roads that-- there's one road that crosses between two different developments here that gets all of Sable Ridge out through that next development to Linder Road. So, there's only one connecting road between those two original developments.

Council Member Rocco Right. And when you talk about heading south to Deer Flat, you have Kay that is not all the way through yet. And so, Kay is, I think it's like three, four years that that will actually be through. So, they really don't have access to Deer Flat. It's going to have to be circumventing through Ardell to Meridian, I guess.

David Crawford, Centurion Engineers That's a really good question. I haven't really studied the overall traffic patterns, but Kay Avenue is completed, I believe, I'd have to take a look at an aerial photo. But I

know that it does have access out to Deer Flat Road, which could take either direction, east, west, and north.

Council Member Rocco Right, but not through Kay, though.

David Crawford, Centurion Engineers Correct.

Council Member Rocco Currently it's not through Kay.

David Crawford, Centurion Engineers That may be correct. I'm not sure if the Kay intersection is built or not. The Kay and Ardell intersection.

Council Member Rocco Okay, thank you.

Council President Bruce No further ones at this time.

Mayor Stear All right, thank you. All right, this is a public hearing, and I had a couple of people signed up to testify. Marlene Henry. If you would, just state your name and address for the record, please, and you may have the floor. If you tap it, it'll turn green and the mic will be on for you. Just push the base once.

Merlene Henry Marlene Henry, 580 East Ridgestone Drive, Kuna, Idaho. I brought some papers and I can give any of you a paper if you would like. There's two of them together. But every time I've tried to talk to people about this, I've been told that my information is incorrect. And so, I did a little in-depth digging in the CC&Rs. And I was told that all the houses that were being built were going to have to be 1,600 square feet. And even in our own CC&Rs, and you can each have a copy if you'd like, the minimum for one story house is 1,340. When my house was built, in '04, and we bought it in '06. It was just barely 2 years old. It was 1394. We couldn't get a walker around the bedroom, in the bedroom, so we added 88 square feet more. So now we have 1482. And so that, and then down below that, B, 1,600 square feet minimum for any two-story homes. And the reason that I'm concerned about this is that since my property is going to have all of these new houses built right behind it, are they still 60 feet wide, your lots? And if you tried to cram a 1,600 square foot house on that lot, you would be end up having two stories because then you're blocking everybody that lives along there because they're all, I looked it up and I would say that at least two-thirds of the subdivision are this smaller square foot. And, you know, if they want to build big houses, they can build them over by the canal because nobody cares over there, so... But it's that was one of my main concerns about it. My lot is 64 feet by 100 and all of our lots generally are 100 feet wide. So, this is going to be 40 feet so I would have a house and a half behind me. So, I was just a little concerned about that and how that was going to work out. But it's, I have no objections to filling it in. The reason that a lot of our houses are smaller is the reason why so many of us are seniors in the neighborhood. And when young ones move in, they live there for two or three years, they start having kids, and they move out to get into a bigger home. So, our neighborhood is generally very quiet, And we liked it that way. And if you have any of you want one of these.

Mayor Stear If you want to, you can give it to the Clerk and then they can.

Merlene Henry Okay.

Council President Bruce Thank you.

City Attorney Marc Bybee Mayor, if I might.

Mayor Stear Yeah.

City Attorney Marc Bybee Marc Bybee City Attorney. I got to clarify, is that document being added to the official record in this? Because if it is technically I know I would ask the applicant because they have a chance to rebut, you know any testimony and they've never seen this. It wasn't in the packet before the hearing. So, if we're going to drop something new into the packet, are we going to table this and continue it And I think since the applicant would be the most affected party by that, I'd at least inquire as to their position on that.

Mayor Stear So, you were suggesting to go ahead and pass it out to Council then? I was just going to have them give it to the Clerk because she wanted to hand it off.

City Attorney Marc Bybee I guess what I'm getting at is, what did that mean by handing it off? Are we adding it to the packet or not? Is this part of the record? Is there something that should be, you know, reflected in the record of these proceedings?

Mayor Stear I would say probably not unless council has it as part of the record.

City Attorney Marc Bybee Okay, so then I guess then I'd put it to the council entirely, as are we asking to have this added to this document added to the record? I know I'm being stuffy here, but this matters on things that make it to the judicial review. If a document gets presented in the middle of the hearing, we got to decide, is it part of the hearing packet, is it part of the record, or is it not?

City Clerk Nathan Stanley The reasoning is because copies need to be available for everyone.

City Attorney Marc Bybee Yes.

Council President Bruce I have a question.

Mayor Stear Yes.

Council President Bruce Doug, is this the same developer that built the neighborhood that she's what is behind it, or is it a new developer?

Planning & Zoning Director Doug Hanson For the record, Doug Hanson, Planning & Zoning Director, I believe this is an entirely new developer.

Council President Bruce Okay.

Mayor Stear So the question would be, does Council want that, or do you want to just go with the testimony that was given on the mic?

Council Member Rocco I'd rather I just go with the testimony.

Mayor Stear Is that good for you?

Council Member McPherson Yeah.

Mayor Stear Okay. All right.

City Attorney Marc Bybee So just for clarity, that is not part of the record.

Mayor Stear Correct.

City Attorney Marc Bybee All right. Thank you.

Mayor Stear All right. MaryAnn Michaelson.

MaryAnn Michaelson Good evening, Mayor and Council Members. My name is MaryAnn Michaelson. I live in the Sable Ridge subdivision at 513 East Ridgestone Drive in Kuna. And the reason I'm here tonight is I am requesting additional conditions of approval for this project that may not be listed in your packets. The developer verbally agreed at our neighborhood meeting to these on May 14th on these first two items. And the first item has to do with access to the job site. We as a group, we were requesting that they should be, access should be taken off of North Kay Avenue and the proposed Inlay street with only emergency access through the existing streets within the Sable Ridge subdivision. North Kay is better suited to handle traffic generated during construction. And I think that information is in the applications material packet. And the second item that the developer agreed to is dust mitigation. Per Idaho Department of Environmental Quality, please ensure that the developer submits a dust mitigation plan to the city so that the existing residents, they don't have to worry about cleaning their house or paying someone to clean their house because of the additional dust. And please have this done before any construction of any homes. And then, the next item that I wanted to request is to please do not approve this project until the developer has come to an agreement with the Kuna School District. Mr. Crawford did mention something about that, but I have not been able to find a record that they have come into an agreement with the school district. The school district is already overcrowded. It's highly unlikely another bond is going to pass, and the developer -- growth should have to pay for itself. The developer should have to contribute so the citizens don't have to hopefully contribute as much. And the last comment I wanted to make is Mr. Crawford indicated that the development would cut down on the cut through traffic, but in actuality, the opposite is true because if you if the cut through traffic uses a dirt path now, so vehicles have to voluntarily go off the road to cut through. So, if you were to pave the street there, that would just increase the cut through traffic to people who are comfortable driving just on the cement road. So, we would have more traffic coming through our street.

Council President Bruce Mr. Mayor.

Mayor Stear Okay. Yes.

Council President Bruce Sorry. Can you clarify what intersection you're talking about? That you would have to drop off? Is it Kay?

MaryAnn Michaelson It's Kay and Ridgestone, I guess. *Whoops, sorry.* Can I show you?

Council President Bruce I got it right here. Thank you.

Mayor Stear Alright, thank you very much. And next person we have is Tim Jensen.

Tim Jensen, Kuna School District Tim Jensen with Kuna School District, 711 East Porter Street here in Kuna. First time I've ever had to start off my testimony with an apology. It was my oversight that you guys don't have a letter in your pocket. I composed it on December 8th and for whatever reason it didn't

make it. I sent it over to Troy just a little bit ago to be able to have on file, but that was my oversight and I'll...

Mayor Stear Probably Got stuck in that little vacuum tube.

Tim Jensen, Kuna School District No, so no, I apologize and it's only February and I've already got my one mistake for the year out of the way. But I want to, I can address the last one. We, the developer has agreed to work with the district and going back a couple weeks ago, I know Councilman Bruce was talking about the MOUs being finalized. There hasn't even been one composed yet on this. You know, the developer has, we've met a couple times and talked about possible projects. They have agreed to work with us and one of the areas that we've talked about them working with us is some of the safety features needed for the district and mainly like perimeter fencing, the building that I'm principal at, at Fremont Middle School right there by the district office. It's just a wide-open field that people, and they do, and you know, not knowing or no ill intentions. But we constantly have people walking on and off of our campus and Hubbard Elementary's campuses. And so, one of the things we're looking at is putting up some perimeter fencing. So that was one of the projects that we were talking with the developer about. And so, you know, we do have an agreement. We don't have the MOU in place yet, but, you know, talking to Mr. Crawford and talking to the developers, I'm positive it's something we can come to an agreement on in a short matter of time. I do understand that one of the gentlemen that I'm working with, he's out with a medical issue right now, and so I'm trying to be conscious of that as well. So anyway, I just wanted to, my testimony tonight is just reiterating what was written in the letter, that there is an agreement to do it, but as of right now, we just haven't settled on the terms of what those projects would be and where they would be and stuff for the district, so.

Mayor Stear Thank you. Questions for Mr. Jensen?

Council Members No.

Council Member Rocco I have a question for Marc Bybee.

Mayor Stear Oh, okay. Are we done with Mr. Jensen?

Council Members Yeah.

Mayor Stear Thank you very much. And then I didn't have anybody else sign up to testify. Is there anybody who wishes to? Okay, if you want to grab the sheet here and sign your name on it while he's asking a question, it will work.

Council President Bruce *Once we get to...*

Council Member Rocco *Yeah, I'll hold off on my question.*

Mayor Stear Okay, and then if you want to just go ahead and take the mic and state your name and address for the record.

Joseph Purcell Joseph Purcell, 395 East Screech Owl Drive in Kuna. Good evening, Mr. Mayor, Council. I'm a property owner in the Birds of Prey subdivision, which is just west of the Sable Ridge subdivision, and I live at the corner of Screech Owl Drive and Duck Hawk Avenue, which is the main entrance into the Sable Ridge, what Council Member Bruce was asking about to the west. My concern is based on

documented conditions that 2024, I reached out to ACHD John Watson [*Phonetic*] at the highway district, and I requested a traffic study there at the intersection due to safety concerns. A lot of traffic go through that area into Sable Ridge. They evaluated it with the cables. They confirmed that it was an that it needed. It was strained. So, they did install stop signs at that intersection. Now we're dealing with a lot of a lot more traffic there. My concern is also all the traffic getting to the elementary school, that area, new houses up there, everything is going to Reed Elementary and they're at capacity already with the dismissal times and There's access in the Birds of Prey to the school there, and everybody parks there, drops their kids off because they can't get into the parking lot already because it's already at capacity. So, we're dealing with a lot of traffic from other subdivisions from the north or wherever they service that. So, I'm basically want you guys to really think about the access to and from that new subdivision. They're talking about going in through Kay I think that's a good, a good idea. So, there is another access point because there's only real three access points to and from all of that community area. Also, the -- Deer Flat, there's no access from Kay Street to there. And also, that white area there is private property and you cannot get from Ardell dead ends. on Ardell. I have a lot more written down, but my biggest concern was just the traffic flow. I did talk to John Watson [*Phonetic*] again today at ACHD and asked him to do another traffic study to try to mitigate some of the speed and traffic that happens on Duck Hawk itself. Like I say, people from other subdivisions are just ripping through there, trying to get their kids to and from. Reed Elementary adding 32 new houses in there is going to obviously impact more traffic and having that only one access between Birds of Prey and Sable Ridge is a problem in my in my opinion especially being right at the quarter right at that stop sign so thank you for your time.

Mayor Stear Okay, you bet.

Council President Bruce I have a question.

Mayor Stear Yeah.

Council President Bruce Thank you by the way does Ardell connect, I'm looking at the Google Maps, does Ardell connect all the way across When it comes to the stop sign at Kay, does it go all the way over to Linder?

Council Member Rocco No.

Joseph Purcell It does not. No, there's a canal there that is, and there's private property, the parcels never been bought, and there's no bridge over the canal. There's a walking path only that is private property. But yes, honestly, that needs to be built out in some way, shape, or form. And then also the access down to Deer Flat. I know that that's probably on the city's agenda. Thank you.

Mayor Stear Was there anybody else who wished to testify and didn't get a chance to sign up? Okay. If you want to ask your question.

Council Member Rocco Marc, maybe I'm just trying to understand, like you were talking about the example of is that going to be submitted into the record or how does that affect the packet. When he talks about not having his school letter in the packet, does that mean that the packet gets amended?

City Attorney Marc Bybee Marc Bybee, City Attorney. No, the fact that he missed the agenda deadline, I would say that letter is, it simply exists in Troy's e-mail inbox at this point and is not part of the record.

So, if there's to be like a judicial review on this, that wouldn't be part of the record. It'd be sent to the court that would be reviewing the matter.

Council Member Rocco Okay, thank you.

Mayor Stear Although the testimony is part of the record, so.

Council Member Rocco Okay.

Mayor Stear All right, Mr. Crawford.

David Crawford, Centurion Engineers Mayor, Members of the Council, David Crawford, Centurion Engineers, 2323 South Vista Avenue. Perhaps before I get started, I'd like to ask Marlene a quick question, if you don't mind, just to clarify your testimony?

Mayor Stear Sure.

David Crawford, Centurion Engineers Were you asking for a minimum lot size in our subdivision that would mirror yours?

Merlene Henry Yeah, I wanted to know the change from the 60-foot-wide lot because our...

Mayor Stear So, if you would repeat what she said just so it's on record, please. Thank you.

David Crawford, Centurion Engineers Were So what she was asking for was to match the minimum 60-foot lot size, that 60-foot-wide lot size, and I think she had mentioned that most of them were 100-foot deep. We have not presented that proposal here We have many 50-foot-wide lots, some that are over. So, to keep our established density at where it is, that's kind of where we'd want to be in that environment. As far as Ms. Michelson's request for those conditions of approval, we did agree to them. Currently, for the first two, the dust mitigation is required by Idaho State Code. Through the Clean Water Act enforcement, we are required to file a notice of intent to construct 2 weeks prior to any construction occurring on a site that disturbs more than one acre. It's a state-issued monitored permit. We're required to provide a stormwater pollution prevention plan, which does include dust mitigation. We are required to do reporting and maintenance on all our stormwater best management practices. That's all administered through the State. It was previously administrated through the Environmental Protection Agency, but Idaho started taking primacy over that here about four or five years ago. So now they're administering that. And it's required for all construction projects that disturb more than one acre. If not, we can be fined and they're pretty nasty. So, we did agree to access our job site during construction off of Kay Avenue. That seemed more than reasonable. The third item she had mentioned was a Kuna School District. Having that MOU agreed to or signed or ratified prior to our approval, it's really rough to get into an agreement where you're required to do certain things if your project doesn't get approved. So, what we have done is we have committed to provide for the mitigation things. The school district has provided us a capital improvements plan. They've given us a list of things that they would like, and we can pick from those to give an equitable cost to per lot fee that they were looking at. So, we definitely have committed to do that. She had mentioned that the cut through traffic it was just mentioned in a neighborhood meeting that they tried to gate it off and people were cutting through and knocking the fence down. So at least when our equipment's there, that's going to be a lot more difficult, but we will be building a future street.

Mr. Jensen, we appreciate him standing up here and recognizing that we have been working with them. And again, we're committed to doing just that. As far as the traffic, it's an issue. As things grow, it's the improvements to intersections, the improvements to roadways, the widenings and traffic calming, roundabouts, and stuff, all occurs after the growth is here because that's what's paying for it. We pay those development impact fees as for every new lot that goes in here. It just went up to \$5,308 per home. So, when you do the calculations, we're just under \$200,000 that we're going to contribute to that. We don't get to decide where the funds are spent. That goes to the highway district and that gets ferreted out between the different cities and probably where some arguments occur. But we don't get to determine that. The highway district is unique in this state. It's the only one in the country that manages 4 different cities and all of Ada County. With that, I'll stand for any questions you have.

Mayor Stear Okay. Questions for Mr. Crawford?

Council Member Rocco I don't have any.

Mayor Stear Okay, thank you.

City Attorney Marc Bybee Is it okay if I ask one?

Mayor Stear Yes, Marc Bybee.

City Attorney Marc Bybee Yeah, Marc Bybee, City Attorney. Dave, I just wanted to clarify, because you said that you were agreeable to the conditions that Ms. Michaelson identified, I think, regarding dust mitigation and the construction access off of Kay. Does that mean that you're fine and actually agreeable to those being conditions of approval in the decision of the council? Is that what you were getting at? I just want to clarify.

David Crawford, Centurion Engineers Mayor, Council Members, Mr. Bybee, yes.

Mayor Stear All right. Anything further?

Council Member McPherson I have nothing.

Mayor Stear All right, very good, thank you.

Council President Bruce Do you have any other questions for...

Council Member Rocco No.

Council President Bruce Councilman McPherson? Do you have any other questions? I move we close evidence presentation and move to deliberation.

Council Member McPherson Second.

Mayor Stear Motion is made and seconded to close evidence presentation and proceed to deliberation. Any further discussion on that motion?

Council Member Rocco No.

Mayor Stear All those in favor say 'aye.'

All Council Members Aye.

Mayor Stear Any opposed? Motion carries.

(Timestamp 00:25:55)

Motion To: Close Evidence Presentation And Proceed To Deliberation

Motion By: Council Member Bruce

Seconded By: Council Member McPherson

Further Discussion: None

Members Voting Aye: Council Members Rocco, McPherson, Bruce

Members Voting Nay: None

Members Absent: Council Member Biggs

Via: Voice Vote

3-0-1

Council President Bruce Did you want to start Councilman McPherson, do you want to, or do you want me to go? Obviously, I look at the backfill projects, but not having a road between Kay or, you know, where Kay and the other section of Ardell is, and not having an exit to Deer Flat, Ardell already is heavy, heavy traffic going out with no red light there. And then if you go up to Hubbard, you know how that traffic is. Those are some of my concerns just about safety and also timeline of when we can actually get those improvements done. I know we did hear about the lot size since it is a different developer and not with the same HOA. I think there's a little leeway there. I understand your concerns.

Council Member McPherson Well, and looking at the maps, lot sizes, they are 60 feet wide. Some of them are under 100 feet deep, but I mean like half a foot. If you actually look at the plot map, they're right there as to what the other ones said they were.

Council President Bruce They do meet the R-6, which is the same area around it. I don't like the fact that we don't have some type of agreement with the school district. And I would at least like to table it and have the other things put in the, if we do approve it, the development agreement, because I think you and I have spoken with some things like that before. But those are my things. Traffic with safety is an issue, not adequate improvements around there, and in the school district.

Council Member Rocco Yeah, to take the mystery out of that, Kay heading south to Deer Flat, ACHD has 2029, there's a proposed roundabout. So that's when the, that's actually, so it's three years out before that's going to actually open heading south.

Mayor Stear Which intersection are you talking about?

Council Member Rocco Kay heading south to Deer Flat.

Mayor Stear Kay and Deer Flat?

Council Member Rocco Yeah. Yeah.

Mayor Stear I mean, nobody's developing that property that I know of, so I don't know.

Council Member Rocco Yeah, they just need to open up that road all the way through to Deer Flat.

Council President Bruce But typically they wait for somebody to develop it.

Mayor Stear That's what I'm saying is I don't know if that's a reliable timeline where that property is not being developed. Doug?

Council Member Rocco Well, you have property, you have property, you have the Sterling Ranch property.

Planning & Zoning Director Doug Hanson Yeah, so the intersection of Kay and Deer Flat, the intersection improvements along with the segment of road going north to meet where Kay currently ends is actually programmed in the five-year plan with a construction year of 2029. And depending on prioritization lists that come from the city, come from the school district, that has some potential to move up as well. But we do have a construction year signed by ACHD of 2029.

Council Member McPherson So, I guess what the Mayor's concern is, the private property owners on the, what would be west side of Kay Road, have they agreed to easement for that road to be punched the other missing couple 100 feet that's there?

Planning & Zoning Director Doug Hanson So I don't have those details. I just I can see from ACHD's plan that it is actively being designed, and the land acquisition year will take place in 2028 with construction in '29.

Council Member McPherson Gotcha.

Mayor Stear Okay. So as long as there's a plan to either purchase or have some development at that property, then that timeline makes sense. Okay.

Council Member Rocco Yeah, I just want to second what you were talking about, Council President Bruce. I mean, like you said, right now you're going to dump off onto Ardell, you're going to head East onto Ardell, and there's no, there's no, there's a stop sign there. So, it's -- and it gets heavier and heavier. And then to go to Hubbard, and then I don't know when the plan was for ACHD to actually expand that Hubbard at the intersection of Meridian, but that's a real difficult intersection also.

Council President Bruce I have a question for Doug.

Mayor Stear Okay.

Council President Bruce Doug, have you heard anything about connecting Ardell, where it's missing right there from at the intersection of Kay on the other side? Does that even come up in conversation?

Planning & Zoning Director Doug Hanson Yeah, that particular project has been just a general subject of conversation for well over a decade. It's just a matter of that triangle is not in city limits. So, there's no plans for development on it. That's really ultimately up to if that developer comes in and or ACHD just decides to acquire right of way from the landowner to finish those improvements.

Council Member Rocco I have a question for Troy.

Mayor Stear Yes. Council Member Rocco.

Council Member Rocco Yes, Troy, I didn't see anything specific from the fire district in the comments in the package. So, can we just confirm that they're okay and there's no outstanding concerns?

Senior Planner Troy Behunin For the record, Troy Behunin, Kuna DSD. Are you talking about the ACHD report?

Council Member Rocco No, I'm talking about just the fire district as far as...

Senior Planner Troy Behunin Oh, the fire district?

Council Member Rocco Yeah.

Senior Planner Troy Behunin If the comments aren't there, then I didn't receive them in time.

Council Member Rocco Right, so is the assumption that if we don't hear from them?

Senior Planner Troy Behunin The assumption is, yeah, if we don't hear anything from them, then they're okay with the project.

Council Member Rocco And is that fairly normal that you don't hear from the fire district?

Council Member McPherson On something like this, typically, yeah, if it's an infill and it's platted good like it is.

Senior Planner Troy Behunin They'll also get a chance to comment when the construction documents come forward. *Oh, I'm sorry. So there actually is... getting projects mixed up.* So, there is a Kuna Fire district map on there.

Council President Bruce 174.

Senior Planner Troy Behunin 174, yep.

Council Member Rocco I've had no verbiage.

Council President Bruce No letter.

Council Member Rocco Okay, got it.

Mayor Stear Okay.

Council Member McPherson I have a question, but I'm not sure who to address it to Mr. Rocco seems pretty fluent in ACHD stuff, but maybe Doug would know. Is there current plans to put a, I know there is, but when, a traffic light at Ardell and Meridian Road?

Planning & Zoning Director Doug Hanson So that would actually be fall under the jurisdiction of both ACHD and ITD since State Highway 69 is under ITD's jurisdiction. ITD in their long-range plan or vision for the corridor, I know they have planned for signalized intersections at all of the miles and mid-miles from the entire stretch. So, they do plan on it. When will that happen? I don't have a date for you.

Council Member McPherson Okay.

Council President Bruce I have one other question for Troy, or for Doug,

Mayor Stear Council Member Bruce.

Council President Bruce I know he's not required to do a traffic study. Is that something that the city can request and pay for just for that whole area? I know because it's only a small lot size, but we still have several concerns of traffic going both directions and north. You know because I am concerned about the safety of the people around it.

Planning & Zoning Director Doug Hanson So, are you referring more to just traffic counts or a full-blown traffic study?

Council President Bruce Traffic counts, or you explain both.

Planning & Zoning Director Doug Hanson Yeah, so traffic counts I think can be done at the request of ACHD. They'll set up a traffic counter to see the number of vehicle trips, but as far as an engineered traffic study, that would be far more difficult. On average, those cost anywhere from \$40,000 to \$60,000 to prepare. And I should clarify; that's for a very straightforward project. If it gets larger and more complex, you're going to exceed that amount.

Mayor Stear And we oftentimes ask for those traffic counts, so that happens quite often.

Council President Bruce I mean, those are my concerns. I at least table it with the school district and the other stuff in the development agreement. I mean, I'm concerned about traffic in that whole area in general as a safety concern.

City Attorney Marc Bybee Marc Bybee City Attorney. I just wanted to clarify; there's not a development agreement on this. I think what you're probably referring to is just getting those conditions of approval into the decision, which that could be done tonight, the conditions of approval. Just the motion would basically need to provide, approve with these additional conditions kind of thing and identify the conditions. One more clarification, but and I think you already know where I'm going here, Councilman Bruce. One of those conditions, in my opinion, should not include a condition requiring them to enter an MOU with the school district just because I don't think the city would be on solid legal footing compelling that.

Council President Bruce And I'm not asking for that, but we need something from the school district saying that they've come to some agreement, whether it's a letter or something, because once we're done here if they don't have anything in writing how do we know that I mean I know you have it in there but we can't add it to what we're deciding.

City Attorney Marc Bybee I know and I understand where you're coming from you're hoping if you like if they're wait until that's done that they will for sure do it and the point I'm making it's as I said it's my opinion I don't think the city can compel that MOU to be entered under current just how state law is at this time and so the waiting is just -- you're not going to get to a point from waiting where you can compel it, is my opinion.

Council President Bruce You see where I'm coming from is like we're making decisions that are going to impact the school district and saying, yes, we have an agreement, but we don't know what it is or we don't know when we'll get it. How do we make that decision and say we're comfortable with that when we don't know?

City Attorney Marc Bybee I understand where you're coming from and I hope you understand where I'm coming from on the flip side of this is that let's say you table it at what point if they come back let's say in a month they haven't done they haven't come to an agreement do we table again?

Council President Bruce I mean at that point then we would have a letter from the school district saying that they have no agreement with the developer right and we still look at the impact on schools.

City Attorney Marc Bybee And I guess the issue being if the mitigation they're seeking is in the form of fees or financial compensation in some way...

Council President Bruce And we don't ever get into the fees. We usually have a letter that says we either partnered or we haven't.

City Attorney Marc Bybee Okay.

Council President Bruce You know, I don't need numbers. I don't need what they're doing. I just want something for the record because we can't go back and add that letter tonight, correct?

City Attorney Marc Bybee We can't add that letter. You do have the comments of the school district and I guess the.

Council President Bruce And I know what you're trying to do. I'm looking out for the community, which is, I get it. I want to make sure that they're taken care of if we do approve it.

City Attorney Marc Bybee Okay.

Council Member Rocco So, Council President Bruce, are you, as far as the approval, what conditions, would it be one about the school document and also for a traffic count request from ACHD?

Council President Bruce I mean, that would be something that I think we could just request for that area. I mean, like I said, at some point we've gotten to the point with traffic in our city where it's not only a safety issue, but how do we determine it's a safety issue if we say, hey, we can't look at counts, we can't do a study, but we, you drop down it, right? You know there's no intersection there. You know there's no, there's no connection here. You know, at what point do we say, you know, enough? That's my thoughts.

Mayor Stear Marc, so I know that they closed the evidence presentation. Would it be possible because Troy now has that letter to read that letter from the school into evidence?

City Attorney Marc Bybee Yeah, you could read, sorry, Marc Bybee, City Attorney. Yes, you could read that into evidence if that's how you wish to try and get it into the record, yes.

Mayor Stear I'm just wondering if that would maybe satisfy.

Council President Bruce I mean, I think it would handle the best.

Mayor Stear All you're asking for is that they're comfortable with the agreement they have with the...

Council President Bruce Now, whatever they do with it on their side, at least we know for our decision-making that we've seen it or heard it.

Mayor Stear Okay.

Council President Bruce I mean, yeah. Are you okay with opening the evidence presentation? I move we reopen the evidence presentation and accept evidence from the letter from the school district.

Council Member McPherson Second.

Mayor Stear Okay, motion is made and seconded. And Troy if you would be so kind.

Council Member McPherson Do we need to vote on that?

Mayor Stear Oh, All those in favor say 'aye.'

All Council Members Aye.

Mayor Stear Any opposed? Motion carries.

(Timestamp 01:06:30)

Motion To: Reopen Evidence Presentation

Motion By: Council Member Bruce

Seconded By: Council Member McPherson

Further Discussion: None

Members Voting Aye: Council Members Rocco, McPherson, Bruce

Members Voting Nay: None

Members Absent: Council Member Biggs

Via: Voice Vote

3-0-1

Senior Planner Troy Behunin Mr. Mayor, Members of the Council, this is Troy Behunin, Kuna DSD. Would you like me to read the e-mail as well or just the letter from the Kuna School District?

Council President Bruce I'd be okay with the letter.

Senior Planner Troy Behunin Okay.

Council President Bruce And the date received.

Senior Planner Troy Behunin Date received was 12...*I don't know*...Was received 12-8, which was after the requested time frame packets for the commission had already gone out. So, the letter states:

'Dear Commissioners and City Council members, Kuna School District, has reviewed the application for Test Manor Subdivision and provides the following comments for your consideration to reduce our reliance on bonds and to promote reasonable growth within our district. We generally seek partnerships with residential developers. Partnerships with the developers mitigate the impact homes... mitigate the impact homes will have on the Kuna School District and our ability to deliver services without compromising the quality-of-service delivery to current residents or imposing substantial additional costs upon current residents to accommodate proposed subdivisions or other developments. See Idaho Code State Statute 67-6513. We are currently working with the developer on a partnership with the Kuna School District, but no official agreement has been reached. An amended letter will be submitted based on the outcome of the continued conversation with the development team.

Regards Tim Jensen, KSD, Director of Growth and Development.’

Mayor Stear Okay, all good? All right.

Council Member Rocco Mr. Mayor, I have a question for Mark.

Mayor Stear Okay, go ahead.

Council Member Rocco Mark, so the resident from Birds of Prey testified that in 2024 he had contact with the John Watson or Watkins, [*Phonetic*] from ACHD, and they did agree that that one particular intersection was a problem, and they put a stop sign up. and now he's having additional conversation with ACHD. Is it unreasonable for this council to ask for ACHD to come and actually present to us more information or detail about traffic in that area?

City Attorney Marc Bybee Marc Bybee, City Attorney. I don't know that this is necessarily a legal question as it relates to this application. You can always ask ACHD to come in. This is, you're kind of getting out of more cooperation between different local government entities. I think actually there's supposed to be a presentation by ACHD even tonight. But you can always come and ask for that. I'd say in the context of this application though like how does it bear on this approval or denial you know what's before you tonight and if it's if it bears on that okay you know table for their purpose of having that presentation but before you know holding up this application for that presentation I think you need to ask the question yourself how would this actually impact the outcome?

Council President Bruce And I have a question.

Mayor Stear Council Member Bruce.

Council President Bruce Maybe you can get to this. How do we determine when --like we can tell that it's dangerous there, right? Or our thoughts with lack of traffic lights or connectors. How do we put that in a legal finding so that if we're uncomfortable with that, we can either postpone the project or look for data that we need, in your legal opinion, right? Because that's where we're at and it's happening all over the city, but yet we get to the point where it's like we can't deny it because of traffic, even though it is dangerous. Where do we find that in your legal handbook there? It says, look, we know we don't have an intersection here and we're concerned about the level of traffic in that area of town. But yet, from what we always hear is, well, you can't necessarily deny it because of that. But, yet it impacts our community, not only safety, but quality of life. Where do we, how do we find that get to that?

City Attorney Marc Bybee So, Marc Bybee, City Attorney. I'm going to do my best to answer this because it implicates a lot of things because I'm going to answer it first in the context of what application you're looking at, but also make reference to like zoning applications as well. This one's a pre-plat application, right? And so, part of the issue here is what you're approving. I don't think traffic is actually a relevant criteria when approving a pre-plat because you're, like I've said in other hearings, I'm going to say it here for the record. You're ultimately approving a drawing and does the drawing comply with the standards we've set for that for drawing, right? But to not just be dismissive of this question. I know you're getting at more in a rezone. Okay, now you're getting into this question of we're going to allow a zoning on this parcel that increases the density and, you know, built out at the maximum allowed density, what would we expect in traffic trips and that kind of things from this parcel? And if you're receiving testimony, okay, you have evidence format one is a traffic impact study. That is evidence that you're asked

to consider. You're acting in quasi-judicial capacity as council members. So, you say, okay, we have this evidence. This is what the traffic impact study says about this. This, you know, our, this is how we as a council weigh that. This is how it affects us and persuades us one way or the other, versus I'm receiving other evidence. And the other evidence would often be in the, I think is often in the form of public comment about traffic and maybe it relates to a specific intersection.

And so you're weighing two different forms of evidence and deciding which one persuades you towards a decision. Does that make sense? And so, it's, and that's, I think it's the TIS versus the public comment maybe there could be other things. And if you, let's say you make a determination on the basis, let's say you are more persuaded by the public comment than you are by the TIS. I think the question that comes up then is if you were to deny a rezone on that basis. And let's say we get to a judicial review, I think the question is going to be evaluated and considered, was that a reasonable determination in light of what the evidence was? And I will say that council, cities are given quite a bit of discretion by the court to weigh and review and consider evidence that's presented to them. I'm not going to promise an outcome, but I am going to point to what the case law is clear is that the court is deferential to the weighing of evidence by the council because the council was the way the courts will treat is they say you are in a better position to review and weigh the evidence than we are. We're just reviewing it after the fact, and so they tend to be quite deferential. I don't know if that's helpful, that answers the question, but I think that type of weighing is a lot more appropriate in that rezone application than it is in a pre-plat application.

Chief of Police Mike Fratusco Mayor, may I make a comment?

Mayor Stear Oh, Chief.

Chief of Police Mike Fratusco Mike Fratusco, Chief of Police, City of Kuna 793 W 4th St. Mayor, Council Members, being the chief of police, I have access to all the crash data. I can look up or have my guys look up any area for crash data and able to give you that information. So, if one of you wanted to reach out to me and had a specific intersection you wanted information on, either Deputy Jones or Deputy Gamma, who are our traffic enforcement team, will look that up and will give me those numbers. I can tell you right now, looking at the crash numbers, I sent you guys out the monthly report recently, our crash data is staying flat, the last few years. So, we're not seeing a large increase in crashes. That's the information I have on hand. We are out there enforcing traffic laws, making those stops, hitting those hot areas. The other thing is we work with John Watson [*Phonetic*] all the time. We get that information from them when they are doing speed studies. They do speed studies constantly in the city of Kuna. Every time somebody calls ACHD, and they want a traffic count speed study, John Watson's [*Phonetic*] team's coming out there. They are doing those all the time. They're able to tell us if it meets criteria for extra traffic enforcement, if people are generally speeding in that area, and then we will hit those areas to help calm the traffic down in those areas.

Council President Bruce Thank you.

Mayor Stear Okay.

Council President Bruce I move to close the evidence presentation, move to deliberation.

Council Member Rocco Second.

Mayor Stear Motion to made and seconded to close the evidence presentation and proceed to deliberation. Any discussion on that motion? All in favor say ‘aye.’

All Council Members Aye.

Mayor Stear Any opposed? Motion carries.

(Timestamp 01:16:06)

Motion To: Close Evidence Presentation And Proceed To Deliberation

Motion By: Council Member Bruce

Seconded By: Council Member Rocco

Further Discussion: None

Members Voting Aye: Council Members Rocco, McPherson, Bruce

Members Voting Nay: None

Members Absent: Council Member Biggs

Via: Voice Vote

3-0-1

Council President Bruce I’m going to go back, I think, with this being a flat, preliminary plat, a lot of the time has already passed for us to look at those areas. I do think we need to look at traffic as a whole. However, we decide to do that. We’ve met the conditions that the testifier has spoke to and we read the letter into the school district. Now, typically when we get a letter from them, they either have a partnership, or they don't. It doesn't say they do. That may be a concern if you wanted to table until we have a more standard letter because at this point, if they don't have some type of agreement, we don't need to know what it is, but then that would fall back onto the school to carry that burden if it doesn't work out. That's kind of where I'm at. Other than that, I think there's not much more of a way for us to, even if we were tonight to give him a path forward, to come back here, it would be to figure out something with the school district's all I see.

Council Member Rocco Yeah, I don't feel it's necessary to table it as just for the more specificity of what that partnership is going to be. I feel that we move forward.

Council Member McPherson I think so too. I mean, certain developers you would worry about what's going to happen. I don't have that feeling with this one. And the school district feels comfortable with, you know, their continued meetings they've had and whatever. So, I'm good with moving forward.

Council President Bruce Okay. I'll stand for a motion if you guys. And Mr. Mayor, just for the record, it is case number 25-06-PP, correct?

Planning & Zoning Director Doug Hanson ‘S.’

Council President Bruce 25-06-S. It is case #25-06-S when you make the motion.

Council Member McPherson Not PP.

Council President Bruce Just S, no dash.

Council Member Rocco Is it just S?

Council President Bruce 25.

Council Member Rocco Yeah, I motion that we approve case #25-06-S for approval.

Council Member McPherson We want to state what the conditions in the packet as well as the...

City Attorney Marc Bybee Sorry, I got -- Was the motion for approval? Did I hear that right? So, based on what Mr. Crawford said he had agreed to, if there's conditions to be added, as my understanding, condition one is that there will be a dust mitigation plan implemented and followed during the construction period. Does that sound accurate, Mr. Crawford? I'm just going to say for the record, he threw his hand in the air in a way that suggests he agrees. The other one being that construction access will be off of Kay Avenue and not through the residential streets for the existing subdivision. And for the record, Mr. Crawford's nodding his head.

Council Member McPherson So, with the outlined conditions stated by Attorney Bybee, I would second that motion.

Mayor Stear Motion is made and seconded for approval. Is there any further discussion on that motion? All those in favor say 'aye.'

All Council Members Aye.

Mayor Stear Is anyone opposed? That motion carries.

(Timestamp 01:18:36)

Motion To: Approve Case #25-06-S With Conditions As Outlined In The Staff Report And Additional Conditions Imposed By The City Council

Motion By: Council Member Rocco

Seconded By: Council Member McPherson

Further Discussion: None

Members Voting Aye: Council Members Rocco, McPherson, Bruce

Members Voting Nay: None

Members Absent: Council Member Biggs

Via: Voice Vote

3-0-1

7. Business Items:

(Timestamp 01:20:09)

A. Chapter 3A Park Standards and Requirements. Chris Regli, Parks Director **DISCUSSION** **ITEM**

(Timestamp 01:20:09)

Mayor Stear All right, that takes us to Chapter 3A, Parks Standards and Requirements. Chris Regli, Parks Director.

Parks & Recreation, Fleet & Facilities Director Chris Regli Good evening, Mayor and Council Members. For the record, Chris Regli, Director of Parks & Rec, 371 Shortline, Kuna, Idaho. We are

submitting to you an updated version of our park standards and requirements for the use of developers and interested parties who wish to construct a city park in Kuna. Some of the changes we have made are the number of size and requirements of the picnic shelters that must be constructed in parks depending on the acreage they intend to use. The new standards are requirements spell out the materials, colors, designs, and require our city parks to have them pertaining to the items such as dugouts, benches, tables, trash cans, structures, et cetera. It also includes the dimensions for regulation pickleball courts and softball fields if they are to be included in the park. We are hoping for these changes to simplify the direction of upcoming parks. We feel these changes will set our growing community up for success moving forward. Thank you.

Mayor Stear Okay, and these are discussion items, so we're kind of putting them before you to look them over. It's not anything you're going to make a decision on tonight. If you have a comment or if you want to take more time to look them over and get back later, you can do that also. It's kind of up to you on what you want to do.

Council President Bruce I appreciate some of the work here, so...

Mayor Stear I think the same thing is going to be for the next one. Just a quick note, that's actually Chapter 3, Title 7, rather than Chapter 2, Title 7. But since they're discussion items, it's not terribly important to have that on the agenda. And I don't know what, if you were ready to, we can just let him move into the next one.

Council President Bruce Thank you, Chris.

B. Chapter 2 Title 7 Bicycle and Scooter Amendments. Chris Regli, Parks Director

DISCUSSION ITEM

(Timestamp 01:22:21)

Mayor Stear So, Chris, yeah, if you want to do the bicycle and scooter amendments.

Parks & Recreation, Fleet & Facilities Director Chris Regli Sure. Again, for the record, Chris Regli, Director of Parks and Recreation. I am submitting to you an amended city codes for our parks and sidewalks, detailing the usage and restrictions on e-bikes and e-scooters, et cetera. This is before you as a result of a combined effort from our Parks Department, Police Chief Mike Fratusco, and the City Attorney Marc Bybee. This issue is, we are having in our, with these e-bikes and scooters travel, the issue, I'm sorry, that we are having with these e-bikes and scooters is that they travel at speeds that make them a hazard to the riders and the pedestrians who are also trying to use the public spaces. Hills and berms are being used throughout our parks as jumps and are creating ruts and destroying the grass and landscape. The changes we are submitting would set forth needed limitations and would allow the ability to cite individuals who are using these devices on unauthorized pathways or sidewalks, speeding, or damaging city property with an administrative citation. Thank you.

Mayor Stear Okay, thank you.

Council Member Rocco I do have a question for Chris, Mr. Mayor.

Mayor Stear Yes, Council Member Rocco.

Council Member Rocco Chris, as you know, evidenced by that you actually have job applications out for four additional positions with Parks & Rec, which is an indication obviously there's a need as the parks continues to expand. As you think about your 2027 budget, are you concerned at all about that expansion and that there's going to be more needs for the following year?

Parks & Recreation, Fleet & Facilities Director Chris Regli I would say I wouldn't use the word concerned. I would say that we are definitely anticipating our department and growing because we have to as parks come online and the work doesn't stop at the existing parks that we already take care of. Within our department, our events also, keep growing. There's not an aspect of our parks department that doesn't continue to grow. So, we are paying a close attention to that.

Council Member Rocco Thank you.

Council President Bruce Mr. Mayor, I have a question.

Mayor Stear Yes, Council Member Bruce.

Council President Bruce On the update to the bike and scooter amendments, and maybe the Chief can speak to this, another several pieces of legislation that are traveling through the House right now. These won't overlap, should we wait until the end of the session before we implement these to see if those take effect because those may give you extra tools to handle it rather than us needing to create something at the city level?

Chief of Police Mike Fratusco Mayor, Councilman Bruce, for the record, Mike Fratusco, Chief of Police, City of Kuna, 793 West 4th Street. I do agree if the legislation passes, that's going to give us some more teeth. I don't think that's going to cross over when it comes to riding in the parks that city property itself. I think the green belt, the berms, the bike park, I think this is needed. Speaking with what you're talking about as far as the e-bikes driving in the road at high speeds, I do think that if there is laws passed or legislation passes, that's really going to help us. I think right now we're keying into what is going on in our parks and the fact that these e-bikes are so fast And I'm talking some of them 40 to 50 miles an hour driving up the sidewalks. We're constantly getting calls on them. I'm afraid that somebody is going to get hit on that green belt, some kid, some elderly couple, some 20-year-old, they get hit by one of those bikes. This is really going to show that the city is taking initiative to stop this. We can start implementing the administrative citations that it hits the kids or the whoever's doing it \$25 here, \$50 there, and hopefully kind of curb that. If the state, if legislation passes, that's just going to give us more teeth.

Council President Bruce And I have a follow up.

Mayor Stear Yes.

Council President Bruce And I'd like to do some type of maybe awareness, whether it's on Facebook or through a utility service or even through a school district to let people know that we've changed this so that the parents can notify their children as well. be on the lookout. This is what we're going to implement so that they can have the conversation with their kids or adults in the house who use them, just so they're not all called off guard, so that we put out some type of information about it.

Chief of Police Mike Fratusco Council President Bruce, I do believe that if we put that on our Facebook page and the city puts that on their Facebook page, that'll get out very quick. We all know 'Kuna must know, travels very fast. So once that gets out, everybody should know.

Mayor Stear I think the school district would probably be amenable to doing that also. That would be very helpful on their pages.

Council President Bruce Yeah. I just think it would be good to notify everybody. So...

Mayor Stear Yeah. Marc?

City Attorney Marc Bybee Marc Bybee, City Attorney. Councilman Bruce, just a little more to your question about the state legislation. From what Chief said, and my understanding is it sounds like that legislation is targeted of use on the streets. where this stuff is targeted at use in parks, Greenbelt, and sidewalks and to just to kind of I so I think we're regulating different things like same devices but different uses in different places if that makes sense.

Council President Bruce Yeah, I was just looking at it. It talks about bicyclists so I was just making sure we weren't.

City Attorney Marc Bybee I don't think we are out of sensitive to that because there's quite a bit of legislation that already exists statutory law that exists already related to use of bicycles and such and so we were trying to avoid that overlap and conflict but and really trying to focus on what's happening in our parks, what's happening on our green belt, what's happening on our sidewalks.

Council President Bruce And honestly, I had no idea e-bikes had lobbyists.

[Laughter]

City Attorney Marc Bybee I didn't until you just said that, but apparently you're learning that at the legislature.

Council President Bruce I do. Thank you, Chief.

Mayor Stear And when is the legislature going home? You're ready now, I bet.

Council President Bruce But the e-bikes are dangerous. And actually, for a state law, they don't even have to yield.

Council Member McPherson Oh, they will when they play chicken with you down Main Street, trust me. Maybe not in your car, but my truck they gave real fast.

Council President Bruce I do appreciate you guys looking into that though.

8. Ordinances:

9. Executive Session:

10. Mayor/Council Announcements:

(Timestamp 01:29:15)

Mayor Stear All right, and that is kind of all we have tonight. I can probably address a couple of the updates that were requested. We are negotiating with the school district on the 4th Street gym. We're trying to kind of work our way through logistics. They still need use of the -- that's where they have all their IT stuff. They still need use of those offices off to the side, and they do have some stuff in storage there. Both of us have said that it's not an emergency on either side, so we'll take our time and look at that. Once we come to some kind of a formal agreement, we'll have to do a little more due diligence to actually get a good full assessment on the building and see what's in there as far as lead paint or whatever else might pop up. So, we're working through that.

Council Member Rocco There was the PD, the insurance accident.

Mayor Stear What's that?

Council Member Rocco There was -- one of the questions was about the PD and the insurance and the contingency.

Mayor Stear Yeah. I don't know. Do you have information on .. I mean, I think the question had to do more with... We funded money and then we got insurance money.

City Treasurer Jared Empey Yeah, Jared Empey, City Treasurer. So, as part of that, we did get an insurance claim check, I believe, at the end of November, maybe early December. I don't recall what the settlement was, but it wasn't enough to cover the full cost of a new bike. And so we're working through that.

Mayor Stear And from what I heard today, apparently it was good we got those ordered in time. The state police have gotten theirs. They're finishing up the state police. So, they go to the bike travel over there and then they add all the extra goodies that we need on them to make them police bikes. So, ours are next in line and they're in and over there, I think. So we should have those back probably in a month or so to get them in service. So it's a good thing that we were able to get that done. Otherwise, I think we'd have been way down the list, probably would have been next year before we got them in. So, I don't know if there's anything you want to add to that, Chief.

Chief of Police Mike Fratusco Mayor, Council Members, Mike Fratusco, Chief of Police, City of Kuna. Yes, if we didn't get those bikes in, we'd be waiting for the brand-new models. All of our gear was purchased. It's -- the way it works is the city pays for the motorcycles. They're city-owned motorcycles. Then through the contract, we purchase all the law enforcement equipment. We put it on the motorcycle and we insure the rider. So, we'll get our motorcycle back. We just won't have our rider back for a while still. So, he's okay if I share it with you. He had surgery. We're looking at probably three more months, but he's itching to get back.

Council Member McPherson He's like a caged tiger, I'm sure.

Council President Bruce You can only watch so much *Price is Right*.

Council Member McPherson Yeah.

Chief of Police Mike Fratusco There's only so much phone reports I can make him take from a desk, so...

Mayor Stear We are going to park the new bike in an area where he has to walk by it frequently. So, we want him to suffer a little bit having to look at that bike and not being able to ride it.

Council Member McPherson So is he working out of next door here?

Chief of Police Mike Fratusco Yes, because he had surgery. He's at home right now, but he emailed me today telling me that he thinks he's getting his stitches out and he wants to come back. And I told him that he needs to do what the doctor tells him, so...

Council Member McPherson So I mean, I was itching to call him a couple times a day just to harass him.

Mayor Stear And then time limits on, did you have something?

Council Member Rocco Chief, what was the approximate cost of the purchase of that bike? Do you recall?

Chief of Police Mike Fratusco Now the approximate cost of the fully loaded motorcycle...

Council Member Rocco Before you add on what you said the county was picking up.

Chief of Police Mike Fratusco Sure.

Council Member Rocco I'm just talking about the what did it cost the city for the bike?

Chief of Police Mike Fratusco It's a I believe it's \$47,000 or \$45,000...

Mayor Stear \$45,000, I thought.

Chief of Police Mike Fratusco \$45,000 and those bikes because the way they're insured and the depreciation on them you're looking at a three-year rotation because you're putting so much high mileage on them so and that's what we do with the BMWs that the other motor officers in Eagle are riding. They get rotated every three years.

Council Member Rocco You know, Jared, I know you said that you don't know the exact figure, but how close were we to that 40-some thousand figure?

City Treasurer Jared Empey Jared Empey, City Treasurer. So, if I had to venture a guess just from memory, since it's been a while, I want to say we got about \$25,000 back, so there was a shortfall.

Council President Bruce And we had mileage on that one.

Mayor Stear And then as far as time limits on developments and development agreements and those type of things, the ones that we're working on moving forward will have that. And I don't know where we're at on, there's a couple of older ones, but I think we're probably, I don't know, Doug, if you, I think we've looked, you've looked at those and found what's out there yet.

Planning & Zoning Director Doug Hanson So, for the record, Doug Hanson, Planning & Zoning director. We have gone into GIS, and we now have an internal layer that can tell us all of the project

development agreements that we have on file and whether they're built out, completed, dissolved, or active. So, we're going through those one by one to determine the long-standing development agreements that are still active, that if they're in default or if they're pursuing them diligently, if the answer to that question is no, we'll work on bringing those back before the commission of the council to dissolve those development agreements. But we really have to focus more on the new items. It's hard to retroactively go back and change these things.

Mayor Stear Thank you. And then I guess the last thing there was the Diode project. It is true, though, that the majority of testimony on that project was against it. However, a great deal of that testimony was because of using Locust Grove as an access. And once it was determined that was an emergency access only, a lot of that testimony, the one guy even said I was all for it until I saw that they were using Locust Grove. So that's what made me go the other way was because I think that made the balance shift the other direction. So, it is in a lawsuit and that kind of has to do with a neighbor that wants to do, doesn't like it being there. So, we're still waiting to hear back on what all that's about. So, that's kind of where that project sits right now. And I think that was the four items mentioned.

Council Member Rocco Yeah, it was.

Mayor Stear Anyway, okay. Anybody have anything else? Chris, thank you for your work. I know they're hammering you hard down there at the legislature, and I think you're doing a, the one thing I really appreciate about you is you do, you do your due diligence. You don't vote on things blindly, so that part I do appreciate.

Council President Bruce It's a lot of bills to read.

Mayor Stear There's a lot of bills. Man, they've been popping up. I've been working really hard at keeping up with all of them, and then I didn't look Monday, and I came in today, and there was over 60 new House bills, and I don't know, 30-some Senate bills on the list that I hadn't seen yet. They just hammer them up.

Council President Bruce I think they read 20-something across the desk today. So, of new ones.

Mayor Stear Yeah.

Council President Bruce So, it's getting a little carried away.

Mayor Stear Hopefully you can get some rest somewhere in between, but thank you for your work on that.

Council President Bruce Thank you, gentlemen.

Mayor Stear And that's all we have, good.

11. Adjournment:

(Timestamp 01:37:43)

Mayor Stear All right, meeting is adjourned.

Joe L. Stear, Mayor

ATTEST:

Nathan Stanley, City Clerk

Minutes prepared by Garrett Michaelson, Deputy City Clerk
Date Approved: CCM 03.03.2026



CITY OF KUNA
 751 W 4th Street • Kuna, ID 83634
 (208) 922-5546 • www.kunacity.id.gov



City Council Public Comment Sign-In Sheet
 February 17, 2026

The City of Kuna welcomes Public Questions and/or Comments during the Public Comment Session, as noted in the agenda.

In accordance with Idaho State Code, Public Comments may NOT include specific land use issues or cases. All comments regarding specific land use issues or cases MUST be heard in their associated Public Hearing(s). Idaho State Code also requires all comments and/or complaints regarding City personnel to be heard in Executive Session.

In all instances The Mayor and City Council may determine if your comments are appropriate for the Open Comment Session, particularly if your comments are covered by Idaho Code §74-206(1), and may notify you accordingly. If you are recognized to speak you may "have the floor" for up to three (3) minutes unless a separate time duration is determined by The Mayor and/or City Council.

Name <i>Eric Zarr</i>	Name	Name
Address <i>412 E Boise St</i>	Address	Address
City, State, ZIP <i>Kuna</i>	City, State, ZIP	City, State, ZIP
Topic: <i>Updates / lawsuit</i>	Topic:	Topic:
Name	Name	Name
Address	Address	Address
City, State, ZIP	City, State, ZIP	City, State, ZIP
Topic:	Topic:	Topic:
Name	Name	Name
Address	Address	Address
City, State, ZIP	City, State, ZIP	City, State, ZIP
Topic:	Topic:	Topic:
Name	Name	Name
Address	Address	Address
City, State, ZIP	City, State, ZIP	City, State, ZIP
Topic:	Topic:	Topic:



CITY OF KUNA

751 W 4th Street • Kuna, ID 83634
 (208) 922-5546 • www.KunaCity.ID.Gov

City Council Public Hearing Sign-In Sheet
 February 17, 2026

Case No.: 25-06-S.

Case Name: Tess Manor Subdivision

<input checked="" type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name Merlene Henry	Name
Address 580 E. Ridgestone Dr.	Address
City, State, ZIP Kuna, ID 83634	City, State, ZIP
<input checked="" type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name MaryAnn Michaelson	Name
Address 513 E Ridgestone Dr	Address
City, State, ZIP Kuna, ID 83634	City, State, ZIP
<input checked="" type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name TIM JENSEN (KSID)	Name
Address 711 E. PORTER ST	Address
City, State, ZIP KUNA, ID 83634	City, State, ZIP
<input checked="" type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name Joseph Purcell	Name
Address 398 E. Scaevola Owl Dr.	Address
City, State, ZIP Kuna Id. 83634	City, State, ZIP

<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name	Name
Address	Address
City, State, ZIP	City, State, ZIP
<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name	Name
Address	Address
City, State, ZIP	City, State, ZIP
<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name	Name
Address	Address
City, State, ZIP	City, State, ZIP
<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name	Name
Address	Address
City, State, ZIP	City, State, ZIP
<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify	<input type="checkbox"/> Testify <input type="checkbox"/> NOT Testify
Name	Name
Address	Address
City, State, Zip	City, State, Zip

Report Criteria:

- Detail report.
- Invoices with totals above \$0.00 included.
- Paid and unpaid invoices included.

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
ADA COUNTY HIGHWAY DISTRICT (RENT)												
1037	ADA COUNTY HIGHWAY DISTRICT (RENT)	20225		<u>FEB 26' RENT, 475 W SHORTLINE - WATER</u>	02/11/2026	126.00	.00	20-6211 RENT - BUILDINGS & LAND	0	2/26		
1037	ADA COUNTY HIGHWAY DISTRICT (RENT)	20225		<u>FEB 26' RENT, 475 W SHORTLINE - SEWER</u>	02/11/2026	121.50	.00	21-6211 RENT - BUILDINGS & LAND	0	2/26		
1037	ADA COUNTY HIGHWAY DISTRICT (RENT)	20225		<u>FEB 26' RENT, 475 W SHORTLINE - ADMIN</u>	02/11/2026	148.50	.00	01-6211 RENT - BUILDINGS & LAND	1004	2/26		
1037	ADA COUNTY HIGHWAY DISTRICT (RENT)	20225		<u>FEB 26' RENT, 475 W SHORTLINE - PI</u>	02/11/2026	54.00	.00	25-6211 RENT - BUILDINGS & LAND	0	2/26		
Total 20225:						450.00	.00					
Total ADA COUNTY HIGHWAY DISTRICT (RENT):						450.00	.00					
ADA COUNTY PROSECUTING ATTORNE												
176	ADA COUNTY PROSECUTING ATTORNE	02182026CPA		<u>PROSECUTORIAL SERVICES FOR MARCH 2026</u>	02/23/2026	7,724.70	.00	01-6203 PROSECUTORIAL SERVICES	0	2/26		
Total 02182026CPA:						7,724.70	.00					
Total ADA COUNTY PROSECUTING ATTORNE:						7,724.70	.00					
ADVANCE MARKETING SERVICES INC												
2249	ADVANCE MARKETING SERVICES INC	7013	22704	<u>TRUCK OF DIAMOND DUST FOR BERNIE AND ZAMZOWS BALL FIELDS. A. GOODWIN, FEB. 26</u>	02/11/2026	4,810.00	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total 7013:						4,810.00	.00					
Total ADVANCE MARKETING SERVICES INC:						4,810.00	.00					

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 2
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
ALL AMERICAN POWDER COATING INC												
1928	ALL AMERICAN POWDER COATING INC	N14764	22683	<u>POWDERS COATED SIGNS FOR ALL THE PARKS. S. CAHILL, FEB '26</u>	02/13/2026	1,593.00	.00	<u>01-6188 SIGNAGE</u>	1004	2/26		
Total N14764:						1,593.00	.00					
Total ALL AMERICAN POWDER COATING INC:						1,593.00	.00					
ALLIANCE MEDICAL GROUP LLC												
2072	ALLIANCE MEDICAL GROUP LLC	8773-011626		<u>EMPLOYEE DRUG SCREEN, W HANCOCK, DEC. 25</u>	02/09/2026	31.50	31.50	<u>21-5950 TEAM BUILDING, ONBOARDING</u>	0	2/26	02/13/2026	
2072	ALLIANCE MEDICAL GROUP LLC	8773-011626		<u>EMPLOYEE DRUG SCREEN, K PETERSON, DEC. 25</u>	02/09/2026	35.00	35.00	<u>01-5950 TEAM BUILDING, ONBOARDING</u>	1004	2/26	02/13/2026	
2072	ALLIANCE MEDICAL GROUP LLC	8773-011626		<u>EMPLOYEE DRUG SCREEN, W HANCOCK, DEC. 25</u>	02/09/2026	3.50	3.50	<u>28-5950 TEAM BUILDING, ONBOARDING</u>	0	2/26	02/13/2026	
Total 8773-011626:						70.00	70.00					
Total ALLIANCE MEDICAL GROUP LLC:						70.00	70.00					
ALPHA HOME PEST CONTROL, LLC												
1804	ALPHA HOME PEST CONTROL, LLC	107313		<u>QUARTERLY PEST CONTROL AT POLICE STATION, FEB '26</u>	02/05/2026	150.00	.00	<u>01-6140 MAINT. & REPAIR BUILDING</u>	0	2/26		
Total 107313:						150.00	.00					
Total ALPHA HOME PEST CONTROL, LLC:						150.00	.00					
ANATEK LABS INC												
2329	ANATEK LABS INC	2602578	22671	<u>PFC ANALYSIS SAMPLES, R. JONES, FEB. 26</u>	02/03/2026	1,800.00	1,800.00	<u>20-6152 M & R - LABORATORY COSTS</u>	0	2/26	02/20/2026	

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 3
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 2602578:						1,800.00	1,800.00					
Total ANATEK LABS INC:						1,800.00	1,800.00					
ASSN OF IDAHO PUBLIC WORKS PROFESSIONAL												
2120	ASSN OF IDAHO PUBLIC WORKS PROFESSIONAL	2026-106		<u>ANNUAL MEMBERSHIP DUES 2026, A. WENGER, FEB '26 - SEWER</u>	02/19/2026	16.80	16.80	<u>21-6075 DUES & MEMBERSHIPS</u>	0	2/26	02/20/2026	
2120	ASSN OF IDAHO PUBLIC WORKS PROFESSIONAL	2026-106		<u>ANNUAL MEMBERSHIP DUES 2026, A. WENGER, FEB '26 - WATER</u>	02/19/2026	16.80	16.80	<u>20-6075 DUES & MEMBERSHIPS</u>	0	2/26	02/20/2026	
2120	ASSN OF IDAHO PUBLIC WORKS PROFESSIONAL	2026-106		<u>ANNUAL MEMBERSHIP DUES 2026, A. WENGER, FEB '26 - PI</u>	02/19/2026	6.40	6.40	<u>25-6075 DUES & MEMBERSHIPS</u>	0	2/26	02/20/2026	
Total 2026-106:						40.00	40.00					
Total ASSN OF IDAHO PUBLIC WORKS PROFESSIONAL:						40.00	40.00					
BDP INDUSTRIES INC												
2005	BDP INDUSTRIES INC	IN002541	22680	<u>BEARING REPLACEMENTS FOR BELT PRESS, M. NADEAU, FEB '26</u>	02/24/2026	3,190.45	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		
Total IN002541:						3,190.45	.00					
Total BDP INDUSTRIES INC:						3,190.45	.00					
BIG SKY RENTALS LLC												
1846	BIG SKY RENTALS LLC	16246	22465	<u>LIGHT RENTAL FOR NEW YEARS EVE AT BERNIE FISHER PARK, J. PEREZ, JAN. 26</u>	01/14/2026	302.00	302.00	<u>01-6135 PUBLIC ENTERTAINMENT</u>	1004	2/26	02/20/2026	
Total 16246:						302.00	302.00					
Total BIG SKY RENTALS LLC:						302.00	302.00					
BOISE RIGGING SUPPLY												

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 4
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
246	BOISE RIGGING SUPPLY	B187227		<u>ANNUAL INSPECTION OF OVERHEAD CRANES AND HOISTS, FEB '26</u>	01/26/2026	762.50	762.50	21-6142 MAINT. & REPAIR - EQUIPMENT	0	2/26	02/13/2026	
Total B187227:						762.50	762.50					
Total BOISE RIGGING SUPPLY:						762.50	762.50					
BOISE-KUNA IRRIGATION DISTRICT												
12	BOISE-KUNA IRRIGATION DISTRICT	02132026BKID		<u>FIRST ASSESSMENT FOR LUGARNO TERRA NORTH IRRIGATION TAX 2026</u>	02/10/2026	39.31	39.31	25-6116 IRRIGATION / WATER COSTS	0	2/26	02/13/2026	
Total 02132026BKID:						39.31	39.31					
12	BOISE-KUNA IRRIGATION DISTRICT	03032026BKID		<u>SECOND ASSESSMENT FOR 2026 SPRING IRRIGATION, CITY OF KUNA MUNICIPAL IRRIGATION SYSTEM, MAR '26</u>	03/03/2026	183,846.86	.00	25-6116 IRRIGATION / WATER COSTS	0	2/26		
Total 03032026BKID-CKM:						183,846.86	.00					
12	BOISE-KUNA IRRIGATION DISTRICT	03032026BKID		<u>SECOND ASSESSMENT FOR 2026 SPRING IRRIGATION, LUGARNO TERRA NORTH #2-3, MAR '26</u>	03/03/2026	953.85	.00	25-6116 IRRIGATION / WATER COSTS	0	2/26		
Total 03032026BKID-LTN:						953.85	.00					
12	BOISE-KUNA IRRIGATION DISTRICT	03032026BKID		<u>SECOND ASSESSMENT FOR 2026 SPRING IRRIGATION, E. MEADOW VIEW ROAD, MAR '26</u>	03/03/2026	1,310.30	.00	25-6116 IRRIGATION / WATER COSTS	0	2/26		
Total 03032026BKID-MVR:						1,310.30	.00					
12	BOISE-KUNA IRRIGATION DISTRICT	03032026BKID		<u>SECOND ASSESSMENT FOR 2026 SPRING IRRIGATION, 371 W SHORTLINE STREET, MAR '26</u>	03/03/2026	163.53	.00	25-6116 IRRIGATION / WATER COSTS	0	2/26		

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 03032026BKID-SS:						163.53	.00					
Total BOISE-KUNA IRRIGATION DISTRICT:						186,313.85	39.31					
CENTURYLINK												
62	CENTURYLINK	333971613022		DEDICATED LANDLINE TO ELEVATOR AT CITY HALL, 2/7/26 -3/6/26 - P&Z	02/07/2026	8.03	8.03	01-6255 TELEPHONE EXPENSE	1003	2/26	02/20/2026	
62	CENTURYLINK	333971613022		DEDICATED LANDLINE TO ELEVATOR AT CITY HALL, 2/7/26 -3/6/26 - WATER	02/07/2026	20.88	20.88	20-6255 TELEPHONE EXPENSE	0	2/26	02/20/2026	
62	CENTURYLINK	333971613022		DEDICATED LANDLINE TO ELEVATOR AT CITY HALL, 2/7/26 -3/6/26 - ADMIN	02/07/2026	22.50	22.50	01-6255 TELEPHONE EXPENSE	0	2/26	02/20/2026	
62	CENTURYLINK	333971613022		DEDICATED LANDLINE TO ELEVATOR AT CITY HALL, 2/7/26 -3/6/26 - PI	02/07/2026	8.03	8.03	25-6255 TELEPHONE EXPENSE	0	2/26	02/20/2026	
62	CENTURYLINK	333971613022		DEDICATED LANDLINE TO ELEVATOR AT CITY HALL, 2/7/26 -3/6/26 - SEWER	02/07/2026	20.88	20.88	21-6255 TELEPHONE EXPENSE	0	2/26	02/20/2026	
Total 33397161302202026:						80.32	80.32					
Total CENTURYLINK:						80.32	80.32					
CHALLENGER DEVELOPMENT INC												
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBURSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - SEWER	02/13/2026	1,388.10	1,388.10	21-4185 MISCELLANEOUS INCOME	0	2/26	02/13/2026	
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBURSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - INSPECTION FEE	02/13/2026	3,265.70	3,265.70	20-4550 INSPECTIONS REVENUE	0	2/26	02/13/2026	
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBURSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - RECORD DRAWING FEE	02/13/2026	142.00	142.00	20-4358 DEVELOPMENT SUPPORT SERVICES	0	2/26	02/13/2026	

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 6
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBIRSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - RECORD DRAWING FEE	02/13/2026	142.00	142.00	21-4358 DEVELOPMENT SUPPORT SERVICES	0	2/26	02/13/2026	
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBIRSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - INSPECTION FEE	02/13/2026	4,244.90	4,244.90	25-4550 INSPECTIONS REVENUE	0	2/26	02/13/2026	
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBIRSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - PI	02/13/2026	528.80	528.80	25-4185 MISCELLANEOUS INCOME	0	2/26	02/13/2026	
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBIRSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - INSPECTION FEE	02/13/2026	2,849.20	2,849.20	21-4550 INSPECTIONS REVENUE	0	2/26	02/13/2026	
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBIRSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - IRRIGATION FEE	02/13/2026	3,074.00	3,074.00	25-4505_NEW SERVICE CONNECTION	0	2/26	02/13/2026	
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBIRSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - RECORD DRAWING FEE	02/13/2026	54.00	54.00	25-4358 DEVELOPMENT SUPPORT SERVICES	0	2/26	02/13/2026	
1911	CHALLENGER DEVELOPMENT INC	02132026CD		REIMBIRSEMENT OF OVER PAYMENT RECEIPT 25.000000701 - WATER	02/13/2026	1,388.10	1,388.10	20-4185 MISCELLANEOUS INCOME	0	2/26	02/13/2026	
Total 02132026CD:						17,076.80	17,076.80					
Total CHALLENGER DEVELOPMENT INC:						17,076.80	17,076.80					
CHRISTENSEN INC												
2186	CHRISTENSEN INC	0825091-IN	22706	EIGHT 5 GALLON BUCKETS OF OIL, M. NADEAU, FEB. 26	02/20/2026	985.65	.00	21-6150 M & R - SYSTEM	0	2/26		
Total 0825091-IN:						985.65	.00					
Total CHRISTENSEN INC:						985.65	.00					

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 7
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
CUSTOM ELECTRIC, INC.												
147	CUSTOM ELECTRIC, INC.	9663	22668	<u>ELECTRICAL WORK ON PORTABLE GENERATOR, T. FLEMING, FEB. 26</u>	02/16/2026	360.64	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		
Total 9663:						360.64	.00					
147	CUSTOM ELECTRIC, INC.	9664	22669	<u>JWC HEADWORKS CONTROL PANEL UPGRADES, T. FLEMING, FEB. 26</u>	02/16/2026	1,943.35	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		
Total 9664:						1,943.35	.00					
147	CUSTOM ELECTRIC, INC.	9668	22740	<u>BLOWER PROGRAMMING, T.FLEMING, FEB.'26</u>	02/24/2026	420.00	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		
Total 9668:						420.00	.00					
Total CUSTOM ELECTRIC, INC.:						2,723.99	.00					
D & B SUPPLY												
75	D & B SUPPLY	0408	22737	<u>REPLACEMENT BACKPACK BLOWER, R.WARWICK, FEB.'26</u>	02/24/2026	655.97	.00	<u>01-6175 SMALL TOOLS</u>	1004	2/26		
Total 0408:						655.97	.00					
75	D & B SUPPLY	167	22721	<u>SPRAY NOZZLE FOR TEN MILE LIFT STATION, U.RAMIREZ, FEB.'26</u>	02/23/2026	10.99	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		
Total 167:						10.99	.00					
75	D & B SUPPLY	6696	22722	<u>HARDWARE FOR GREENBELT SIGNS, P.BRYNER, FEB.'26</u>	02/23/2026	6.38	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total 6696:						6.38	.00					

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 8
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
75	D & B SUPPLY	6800	22727	<u>HYDRAULIC HOSE FITTINGS FOR THE SCREENERS, S. CAHILL, FEB '26</u>	02/24/2026	106.96	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total 6800:						106.96	.00					
75	D & B SUPPLY	6832	22731	<u>HARDWARE FOR BENCHES AT THE BALL FIELD, P.BRYNER, FEB.'26</u>	02/24/2026	110.58	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total 6832:						110.58	.00					
75	D & B SUPPLY	7625	22655	<u>MANIFOLD REPAIR KIT AND HOSE CLAMPS FOR THE PLANT SPRAYER, U. RAMIREZ, FEB. 26</u>	02/12/2026	12.67	.00	21-6150 M & R - SYSTEM	0	2/26		
Total 7625:						12.67	.00					
75	D & B SUPPLY	7856	22630	<u>ALUMINUM TO FIX TRASH CAN AT WINCHESTER PARK, S. CAHILL, FEB '26</u>	02/09/2026	9.49	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total 7856:						9.49	.00					
75	D & B SUPPLY	8013	22739	<u>FILTER FOR THE TORO SPRAYER, P. BRYNER, FEB '26</u>	02/24/2026	37.99	.00	01-6142 MAINT. & REPAIR - EQUIPMENT	1004	2/26		
Total 8013:						37.99	.00					
75	D & B SUPPLY	8858	22678	<u>WASHERS FOR PARKS SHOP, B. VILLANUEVA, FEB '26</u>	02/17/2026	7.50	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total 8858:						7.50	.00					
75	D & B SUPPLY	9493	22710	<u>BATTERY FOR DAKOTA BLOWER, R. WARWICK, FEB '26</u>	02/20/2026	97.49	.00	01-6142 MAINT. & REPAIR - EQUIPMENT	1004	2/26		

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 9
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 9493:						97.49	.00					
75	D & B SUPPLY	9726	22698	<u>BROOM, DUST PAN AND WD-40 FOR CHEMICAL SHED, P. BRYNER, FEB '26</u>	02/19/2026	46.97	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total 9726:						46.97	.00					
Total D & B SUPPLY:						1,102.99	.00					
DUBOIS CHEMICALS INC												
512	DUBOIS CHEMICALS INC	IN-30552773	22527	<u>4 BARRELS OF POLY. M. NADEAU, JAN '26</u>	02/19/2026	3,790.40	.00	21-6151 M & R - PROCESS CHEMICALS	0	2/26		
Total IN-30552773:						3,790.40	.00					
Total DUBOIS CHEMICALS INC:						3,790.40	.00					
DYNA PARTS LLC												
2115	DYNA PARTS LLC	332734	22684	<u>FAN BELT FOR A PUMP HOUSE AT THE LAGOONS, S. HOWELL, FEB '26</u>	02/18/2026	19.26	.00	21-6150 M & R - SYSTEM	0	2/26		
Total 332734:						19.26	.00					
2115	DYNA PARTS LLC	332827	22697	<u>BELT FOR SEWER RAIN FOR RENT PUMP, J.DURHAM, FEB 26</u>	02/19/2026	19.00	.00	21-6150 M & R - SYSTEM	0	2/26		
Total 332827:						19.00	.00					
2115	DYNA PARTS LLC	333144	22743	<u>DEF FOR SERVICE TRUCK, W. HANCOCK, FEB '26</u>	02/25/2026	14.99	.00	21-6305 VEHICLE MAINTENANCE & REPAIRS	0	2/26		
Total 333144:						14.99	.00					

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total DYNA PARTS LLC:						53.25	.00					
ED STAUB & SONS PETROLEUM, INC												
1731	ED STAUB & SONS PETROLEUM, INC	13714692		<u>161.20 GALLONS OF PROPANE DELIVERED TO 475 SHORTLINE RD, FEB '26 - WATER</u>	02/09/2026	59.08	59.08	<u>20-6150 M & R - SYSTEM</u>	0	2/26	02/13/2026	
1731	ED STAUB & SONS PETROLEUM, INC	13714692		<u>161.20 GALLONS OF PROPANE DELIVERED TO 475 SHORTLINE RD, FEB '26 - SEWER</u>	02/09/2026	59.08	59.08	<u>21-6150 M & R - SYSTEM</u>	0	2/26	02/13/2026	
1731	ED STAUB & SONS PETROLEUM, INC	13714692		<u>161.20 GALLONS OF PROPANE DELIVERED TO 475 SHORTLINE RD, FEB '26 - ADMIN</u>	02/09/2026	147.71	147.71	<u>01-6150 M & R - SYSTEM</u>	1004	2/26	02/13/2026	
1731	ED STAUB & SONS PETROLEUM, INC	13714692		<u>161.20 GALLONS OF PROPANE DELIVERED TO 475 SHORTLINE RD, FEB '26 - PI</u>	02/09/2026	29.54	29.54	<u>25-6150 M & R - SYSTEM (PI)</u>	0	2/26	02/13/2026	
Total 13714692:						295.41	295.41					
Total ED STAUB & SONS PETROLEUM, INC:						295.41	295.41					
FAIRBANK EQUIPMENT INC												
2269	FAIRBANK EQUIPMENT INC	S2653743.001	22672	<u>SPRAYER PARTS PPE, P.BRYNER, FEB '26</u>	02/17/2026	132.30	.00	<u>01-6230 SAFETY TRAINING & EQUIPMENT</u>	1004	2/26		
Total S2653743.001:						132.30	.00					
Total FAIRBANK EQUIPMENT INC:						132.30	.00					
H.D. FOWLER COMPANY												
1552	H.D. FOWLER COMPANY	I7240608	22695	<u>STOCK SPRINKLER PARTS, D.ABBOTT, FEB '26</u>	02/19/2026	3,455.19	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total I7240608:						3,455.19	.00					
Total H.D. FOWLER COMPANY:						3,455.19	.00					

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 11
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
HD SUPPLY INC												
265	HD SUPPLY INC	INV00959156	22641	<u>PH METER AND CHLORINE PACKETS, R. JONES, FEB. 26 - WATER</u>	02/10/2026	191.28	.00	<u>20-6175 SMALL TOOLS</u>	0	2/26		
265	HD SUPPLY INC	INV00959156	22641	<u>PH METER AND CHLORINE PACKETS, R. JONES, FEB. 26 - EAST WATER</u>	02/10/2026	370.33	.00	<u>27-6175 SMALL TOOLS</u>	0	2/26		
Total INV00959156:						561.61	.00					
Total HD SUPPLY INC:						561.61	.00					
HYDRANT METER REFUND												
2386	HYDRANT METER REFUND	AX020226F		<u>AXSUS CIVIL WATER METER REFUND, FEB. 26</u>	02/12/2026	2,939.94	2,939.94	<u>20-2202 WATER METER RENTAL DEPOSIT</u>	0	2/26	02/13/2026	
Total AX020226F:						2,939.94	2,939.94					
2386	HYDRANT METER REFUND	VSI020226F		<u>VEASY SEEDING INC. WATER METER REFUND, FEB. 26</u>	02/12/2026	2,855.69	2,855.69	<u>20-2202 WATER METER RENTAL DEPOSIT</u>	0	2/26	02/13/2026	
Total VSI020226F:						2,855.69	2,855.69					
Total HYDRANT METER REFUND:						5,795.63	5,795.63					
IDAHO PRESS TRIBUNE, LLC												
1802	IDAHO PRESS TRIBUNE, LLC	715883	22628	<u>LEGAL NOTICE, CASE NO. 25-03-OA ARCHITECTURAL AND SITE DESIGN GUIDE, T. VILLANUEVA, FEB '26</u>	02/11/2026	44.78	44.78	<u>01-6125 LEGAL PUBLICATIONS</u>	1003	2/26	02/13/2026	
Total 715883:						44.78	44.78					
1802	IDAHO PRESS TRIBUNE, LLC	715888	22628	<u>LEGAL NOTICE, CASE NO. 25-01-CPA ADA COUNTY CIPS, T. VILLANUEVA, FEB '26</u>	02/11/2026	40.34	40.34	<u>01-6125 LEGAL PUBLICATIONS</u>	1003	2/26	02/13/2026	

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 12
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 715888:						40.34	40.34					
1802	IDAHO PRESS TRIBUNE, LLC	717020	22660	<u>LEGAL NOTICE, PUBLIC NOTICE KUNA URBAN RENEWAL AGENCY 2025 ANNUAL REPORT, J. HALL, FEB '26</u>	02/20/2026	24.98	.00	52-6287 GENERAL AND ADMIN	0	2/26		
1802	IDAHO PRESS TRIBUNE, LLC	717020		<u>LEGAL NOTICE, PUBLIC NOTICE KUNA URBAN RENEWAL AGENCY 2025 ANNUAL REPORT, J. HALL, FEB '26</u>	02/20/2026	24.98	.00	53-6287 GENERAL AND ADMIN	0	2/26		
Total 717020:						49.96	.00					
1802	IDAHO PRESS TRIBUNE, LLC	717024	22661	<u>LEGAL NOTICE, CASE NOS. 25-04-AN DECKER ANNEXATION, T. VILLANUEVA, FEB '26</u>	02/20/2026	40.34	.00	01-6125 LEGAL PUBLICATIONS	1003	2/26		
Total 717024:						40.34	.00					
Total IDAHO PRESS TRIBUNE, LLC:						175.42	85.12					
J & M SANITATION, INC.												
230	J & M SANITATION, INC.	02062026-021		<u>SANITATION RECEIPT TRANSFER, 2/06-12/2026</u>	02/13/2026	101,735.68	101,735.68	26-7000 SOLID WASTE SERVICE FEES	0	2/26	02/13/2026	
230	J & M SANITATION, INC.	02062026-021		<u>SANITATION RECEIPT TRANSFER LESS FRANCHISE FEES, 2/06-12/2026</u>	02/13/2026	-10,051.49	-10,051.49	01-4170 FRANCHISE FEES	0	2/26	02/13/2026	
Total 02062026-02122026:						91,684.19	91,684.19					
230	J & M SANITATION, INC.	02132026-021		<u>SANITATION RECEIPT TRANSFER LESS FRANCHISE FEES, 2/13-19/2026</u>	02/20/2026	-16,985.19	-16,985.19	01-4170 FRANCHISE FEES	0	2/26	02/20/2026	
230	J & M SANITATION, INC.	02132026-021		<u>SANITATION RECEIPT TRANSFER, 2/13-19/2026</u>	02/20/2026	171,914.79	171,914.79	26-7000 SOLID WASTE SERVICE FEES	0	2/26	02/20/2026	

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 13
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 02132026-02192026:						154,929.60	154,929.60					
Total J & M SANITATION, INC.:						246,613.79	246,613.79					
JOHNSON CONTROLS US HOLDING INC												
2353	JOHNSON CONTROLS US HOLDING INC	25236171		ANNUAL FIRE & SECURITY MONITORING SERVICE AT EAST SEWER, FEB '26	02/12/2026	845.00	.00	28-6150 M & R - SYSTEM	0	2/26		
Total 25236171:						845.00	.00					
Total JOHNSON CONTROLS US HOLDING INC:						845.00	.00					
J-U-B ENGINEERS, INC.												
1236	J-U-B ENGINEERS, INC.	193527		PROFESSIONAL SERVICES FROM 12/28/2025-01/31/2026, PROJECT RP-25-00338 KUNA: ZAMZOWS PARK PLATTING, FEB '26	02/18/2026	301.00	.00	50-6020 CAPITAL IMPROVEMENTS	0	2/26		
Total 193527:						301.00	.00					
Total J-U-B ENGINEERS, INC.:						301.00	.00					
KELLER ASSOCIATES, INC.												
429	KELLER ASSOCIATES, INC.	0254851		PROFESSIONAL SERVICES FOR KUNA - DEVELOPMENT PLAN REVIEW SUPPORT FROM 01/01/2026-01/24/2026 - SEWER	02/15/2026	1,814.93	.00	21-6202 PROFESSIONAL SERVICES	0	2/26		
429	KELLER ASSOCIATES, INC.	0254851		PROFESSIONAL SERVICES FOR KUNA - DEVELOPMENT PLAN REVIEW SUPPORT FROM 01/01/2026-01/24/2026 - PI	02/15/2026	691.39	.00	25-6202 PROFESSIONAL SERVICES	0	2/26		
429	KELLER ASSOCIATES, INC.	0254851		PROFESSIONAL SERVICES FOR KUNA - DEVELOPMENT PLAN REVIEW SUPPORT FROM 01/01/2026-01/24/2026 - WATER	02/15/2026	1,814.93	.00	20-6202 PROFESSIONAL SERVICES	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 14
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 0254851:						4,321.25	.00					
429	KELLER ASSOCIATES, INC.	0254869		PROFESSIONAL SERVICES FOR KUNA-CONSTRUCTION MODELING FROM 01/01/2026-01/24/2026, FEB '26 - PI	02/15/2026	69.39	.00	25-6202 PROFESSIONAL SERVICES	0	2/26		
429	KELLER ASSOCIATES, INC.	0254869		PROFESSIONAL SERVICES FOR KUNA-CONSTRUCTION MODELING FROM 01/01/2026-01/24/2026, FEB '26 - SEWER	02/15/2026	182.18	.00	21-6202 PROFESSIONAL SERVICES	0	2/26		
429	KELLER ASSOCIATES, INC.	0254869		PROFESSIONAL SERVICES FOR KUNA-CONSTRUCTION MODELING FROM 01/01/2026-01/24/2026, FEB '26 - WATER	02/15/2026	182.18	.00	20-6202 PROFESSIONAL SERVICES	0	2/26		
Total 0254869:						433.75	.00					
429	KELLER ASSOCIATES, INC.	0254870		PROFESSIONAL SERVICES FOR KUNA-ARBOLEDA 1 FROM 01/01/2026-01/24/2026, FEB '26 - PI	02/15/2026	537.60	.00	25-6202 PROFESSIONAL SERVICES	0	2/26		
429	KELLER ASSOCIATES, INC.	0254870		PROFESSIONAL SERVICES FOR KUNA-ARBOLEDA 1 FROM 01/01/2026-01/24/2026, FEB '26 - SEWER	02/15/2026	1,411.20	.00	21-6202 PROFESSIONAL SERVICES	0	2/26		
429	KELLER ASSOCIATES, INC.	0254870		PROFESSIONAL SERVICES FOR KUNA-ARBOLEDA 1 FROM 01/01/2026-01/24/2026, FEB '26 - WATER	02/15/2026	1,411.20	.00	20-6202 PROFESSIONAL SERVICES	0	2/26		
Total 0254870:						3,360.00	.00					
Total KELLER ASSOCIATES, INC.:						8,115.00	.00					
KOWALLIS AND RICHARDS, INC.												
1495	KOWALLIS AND RICHARDS, INC.	2079087-1	22503	TOOL BOXES FOR PARKS SPRINKLER VAN, J. ADAMS, JAN 26	02/09/2026	792.73	.00	01-6305 VEHICLE MAINTENANCE & REPAIRS	1004	2/26		

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 15
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 2079087-1:						792.73	.00					
1495	KOWALLIS AND RICHARDS, INC.	2079528-1	22640	RIVET TOOL FOR TRAILER, J. ADAMS, FEB.'26 - SEWER	02/12/2026	28.71	.00	21-6175 SMALL TOOLS	0	2/26		
1495	KOWALLIS AND RICHARDS, INC.	2079528-1	22640	RIVET TOOL FOR TRAILER, J. ADAMS, FEB.'26 - WATER	02/12/2026	28.71	.00	20-6175 SMALL TOOLS	0	2/26		
1495	KOWALLIS AND RICHARDS, INC.	2079528-1	22640	RIVET TOOL FOR TRAILER, J. ADAMS, FEB.'26 - ADMIN	02/12/2026	71.77	.00	01-6175 SMALL TOOLS	0	2/26		
1495	KOWALLIS AND RICHARDS, INC.	2079528-1	22640	RIVET TOOL FOR TRAILER, J. ADAMS, FEB.'26 - PI	02/12/2026	14.34	.00	25-6175 SMALL TOOLS	0	2/26		
Total 2079528-1:						143.53	.00					
Total KOWALLIS AND RICHARDS, INC.:						936.26	.00					
KUNA LUMBER												
499	KUNA LUMBER	A183335	22657	PLANT SPRAYER, U. RAMIREZ, FEB '26	02/12/2026	8.54	.00	21-6150 M & R - SYSTEM	0	2/26		
Total A183335:						8.54	.00					
499	KUNA LUMBER	A183355	22664	PAINT SUPPLIES, K.PETERSON, FEB.'26	02/13/2026	24.48	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total A183355:						24.48	.00					
499	KUNA LUMBER	A183430	22682	SAND PAPER DISCS FOR BERNIE DUGOUTS, J. ADAMS, FEB. 26	02/18/2026	22.79	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total A183430:						22.79	.00					
499	KUNA LUMBER	A183452	22694	LED LIGHTS FOR DANSKIN LIFT STATION, S. HOWELL, FEB. 26	02/19/2026	55.55	.00	21-6150 M & R - SYSTEM	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 16
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total A183452:						55.55	.00					
499	KUNA LUMBER	A183465	22699	<u>LIGHTS FOR CRIMSON LIFT STATION, S. HOWELL, FEB. 26</u>	02/19/2026	55.53	.00	21-6150 M & R - SYSTEM	0	2/26		
Total A183465:						55.53	.00					
499	KUNA LUMBER	A183482	22701	<u>PAINT FOR PATAGONIA PARK REST ROOM, J. ADAMS, FEB. 26</u>	02/20/2026	185.28	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total A183482:						185.28	.00					
499	KUNA LUMBER	A183525	22713	<u>LUMBER AND PARTS TO FIX/REPLACE THE BLEACHERS AT BERNIE FISHER BALL PARK, K.PETERSON, FEB.'26</u>	02/23/2026	599.06	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total A183525:						599.06	.00					
499	KUNA LUMBER	A183527	22714	<u>STAIN FOR NEW BLEACHERS AT BERNIE FISHER BALL PARK, FEB.'26</u>	02/23/2026	284.99	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total A183527:						284.99	.00					
499	KUNA LUMBER	A183533	22720	<u>CLEANER FOR PARKS BATHROOMS, S. HOWELL, FEB '26</u>	02/23/2026	11.20	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total A183533:						11.20	.00					
499	KUNA LUMBER	B183073	22639	<u>U BOLT FOR D. ABBOTT TOOL BOX, D. ABBOTT, FEB. 26</u>	02/09/2026	6.63	.00	01-6150 M & R - SYSTEM	1004	2/26		
Total B183073:						6.63	.00					

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 17
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
499	KUNA LUMBER	B183090	22643	<u>114 MORRIS COURT REPAIR SEWER SERVICE, W. HANCOCK, FEB. 26</u>	02/10/2026	82.43	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		
Total B183090:						82.43	.00					
499	KUNA LUMBER	B183202	22673	<u>PAINT FOR BERNIE FISHER BALL DIAMONDS, J. ADAMS, FEB. 26</u>	02/17/2026	218.49	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total B183202:						218.49	.00					
499	KUNA LUMBER	B183291	22712	<u>PAINT SUPPLIES FOR BERNIE FISHER, A.GOODWIN, FEB.'26</u>	02/23/2026	105.81	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total B183291:						105.81	.00					
499	KUNA LUMBER	B183299	22717	<u>SPRAY NOZZLE FOR TEN MILE LIFT STATION, U. RAMIREZ, FEB '26</u>	02/23/2026	12.82	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		
Total B183299:						12.82	.00					
Total KUNA LUMBER:						1,673.60	.00					
KUNA MACHINE LLC												
1775	KUNA MACHINE LLC	4395	22735	<u>BOTTLE OF WELDING GAS, FEB.'26</u>	02/24/2026	42.39	.00	<u>01-6142 MAINT. & REPAIR - EQUIPMENT</u>	1004	2/26		
Total 4395:						42.39	.00					
Total KUNA MACHINE LLC:						42.39	.00					
MATHESON TRI-GAS INC												
1871	MATHESON TRI-GAS INC	0032870037		<u>CYLINDER RENTAL, T. FLEMING, FEB '26</u>	02/21/2026	183.83	.00	<u>21-6090 FARM EXPENDITURES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 18
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 0032870037:						183.83	.00					
Total MATHESON TRI-GAS INC:						183.83	.00					
MISCELLANEOUS #2												
1849	MISCELLANEOUS #2	02112025HH B		<u>HAYDEN HOMES, CASH BOND RELEASE FOR BELLARO SPRINGS STREETLIGHTS, R77- 2025</u>	02/11/2026	71,000.00	71,000.00	<u>30-2080 DEVELOPER DEPOSITS</u>	0	2/26	02/13/2026	
Total 02112025HH BELLARO:						71,000.00	71,000.00					
1849	MISCELLANEOUS #2	02112025HHA		<u>HAYDEN HOMES, CASH BOND RELEASE FOR ASHTON ESTATES #08 STREETLIGHTS, R80-2025</u>	02/11/2026	43,125.00	43,125.00	<u>30-2080 DEVELOPER DEPOSITS</u>	0	2/26	02/13/2026	
Total 02112025HHASHTON:						43,125.00	43,125.00					
Total MISCELLANEOUS #2:						114,125.00	114,125.00					
MISCELLANEOUS #3												
2270	MISCELLANEOUS #3	02062026		<u>SHALC GC INC. REFUND DUE TO OVER PAYMENT ON THE ACHD IMPACT FEES AND PERMIT # 51954, FEB '26</u>	02/06/2026	2,378.00	2,378.00	<u>30-2081 ACHD IMPACT FEE</u>	0	2/26	02/13/2026	
Total 02062026:						2,378.00	2,378.00					
Total MISCELLANEOUS #3:						2,378.00	2,378.00					
MOUNTAIN VIEW EQUIPMENT COMPANY												
926	MOUNTAIN VIEW EQUIPMENT COMPANY	93865	22690	<u>PARTS FOR GRAVLEY MOWER, R. WARWICK, FEB.26</u>	02/19/2026	221.95	.00	<u>01-6142 MAINT. & REPAIR - EQUIPMENT</u>	1004	2/26		
Total 93865:						221.95	.00					

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 19
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total MOUNTAIN VIEW EQUIPMENT COMPANY:						221.95	.00					
NICOLE OWENS												
2185	NICOLE OWENS	7108	22631	<u>PICKLE BALL RULE SIGNS, M. WEBB, FEB '26</u>	02/09/2026	170.00	170.00	<u>01-6188 SIGNAGE</u>	1004	2/26	02/13/2026	
Total 7108:						170.00	170.00					
Total NICOLE OWENS:						170.00	170.00					
O'REILLY AUTO ENTERPRISES LLC												
2121	O'REILLY AUTO ENTERPRISES LLC	5841-445785	22644	<u>OIL FOR FLEET SHOP, J. DURHAM- P.I</u>	02/10/2026	7.39	.00	<u>25-6305 VEHICLE MAINTENANCE & REPAIRS</u>	0	2/26		
2121	O'REILLY AUTO ENTERPRISES LLC	5841-445785	22644	<u>OIL FOR FLEET SHOP, J. DURHAM- ADMIN</u>	02/10/2026	36.99	.00	<u>01-6305 VEHICLE MAINTENANCE & REPAIRS</u>	0	2/26		
2121	O'REILLY AUTO ENTERPRISES LLC	5841-445785	22644	<u>OIL FOR FLEET SHOP, J. DURHAM- SEWER</u>	02/10/2026	14.80	.00	<u>21-6305 VEHICLE MAINTENANCE & REPAIRS</u>	0	2/26		
2121	O'REILLY AUTO ENTERPRISES LLC	5841-445785	22644	<u>OIL FOR FLEET SHOP, J. DURHAM- WATER</u>	02/10/2026	14.80	.00	<u>20-6305 VEHICLE MAINTENANCE & REPAIRS</u>	0	2/26		
Total 5841-445785:						73.98	.00					
2121	O'REILLY AUTO ENTERPRISES LLC	5841-445895	22646	<u>WINDSHIELD WIPERS FOR SEWER SERVICE TRUCK, U. RAMIREZ, FEB '26</u>	02/11/2026	21.59	.00	<u>21-6305 VEHICLE MAINTENANCE & REPAIRS</u>	0	2/26		
Total 5841-445895:						21.59	.00					
2121	O'REILLY AUTO ENTERPRISES LLC	5841-445898	22647	<u>FILTERS FOR PARKS SMALL DUMP TRUCK, J. DURHAM, FEB '26</u>	02/11/2026	73.44	.00	<u>01-6305 VEHICLE MAINTENANCE & REPAIRS</u>	1004	2/26		
Total 5841-445898:						73.44	.00					

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 20
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2121	O'REILLY AUTO ENTERPRISES LLC	5841-445923	22648	<u>AIR FILTER FOR PARKS SMALL DUMP TRUCK, J. DURHAM, FEB. 26</u>	02/11/2026	45.27	.00	01-6305 VEHICLE MAINTENANCE & REPAIRS	1004	2/26		
Total 5841-445923:						45.27	.00					
2121	O'REILLY AUTO ENTERPRISES LLC	5841-446005	22652	<u>FILTERS FOR SEWER TRUCK #8, J. DURHAM, FEB. 26</u>	02/12/2026	234.59	.00	21-6305 VEHICLE MAINTENANCE & REPAIRS	0	2/26		
Total 5841-446005:						234.59	.00					
2121	O'REILLY AUTO ENTERPRISES LLC	5841-446050	22658	<u>2 BATTERIES FOR PARKS SMALL WHITE DUMP TRUCK, J. DURHAM, FEB. 26</u>	02/12/2026	278.36	.00	01-6305 VEHICLE MAINTENANCE & REPAIRS	1004	2/26		
Total 5841-446050:						278.36	.00					
2121	O'REILLY AUTO ENTERPRISES LLC	5841-446710	22677	<u>FUNNELS, M. NADEAU, FEB '26</u>	02/17/2026	18.46	.00	21-6175 SMALL TOOLS	0	2/26		
Total 5841-446710:						18.46	.00					
2121	O'REILLY AUTO ENTERPRISES LLC	5841-446848	22685	<u>OIL FOR FUSION AT CITY HALL, J. DURHAM, FEB '26</u>	02/18/2026	36.99	.00	01-6305 VEHICLE MAINTENANCE & REPAIRS	0	2/26		
Total 5841-446848:						36.99	.00					
2121	O'REILLY AUTO ENTERPRISES LLC	5841-447592	22723	<u>RELAY FOR WATER TRUCK #29, J. DURHAM, FEB '26</u>	02/23/2026	18.03	.00	20-6305 VEHICLE MAINTENANCE & REPAIRS	0	2/26		
Total 5841-447592:						18.03	.00					
2121	O'REILLY AUTO ENTERPRISES LLC	5841-447606	22724	<u>FUSES FOR FLEET SHOP SUPPLIES, J. DURHAM, FEB '26 - WATER</u>	02/23/2026	3.31	.00	20-6305 VEHICLE MAINTENANCE & REPAIRS	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 21
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2121	O'REILLY AUTO ENTERPRISES LLC	5841-447606	22724	FUSES FOR FLEET SHOP SUPPLIES, J. DURHAM, FEB '26 - ADMIN	02/23/2026	8.28	.00	01-6305_VEHICLE MAINTENANCE & REPAIRS	0	2/26		
2121	O'REILLY AUTO ENTERPRISES LLC	5841-447606	22724	FUSES FOR FLEET SHOP SUPPLIES, J. DURHAM, FEB '26 - SEWER	02/23/2026	3.31	.00	21-6305_VEHICLE MAINTENANCE & REPAIRS	0	2/26		
2121	O'REILLY AUTO ENTERPRISES LLC	5841-447606	22724	FUSES FOR FLEET SHOP SUPPLIES, J. DURHAM, FEB '26 - PI	02/23/2026	1.66	.00	25-6305_VEHICLE MAINTENANCE & REPAIRS	0	2/26		
Total 5841-447606:						16.56	.00					
Total O'REILLY AUTO ENTERPRISES LLC:						817.27	.00					
QUADIENT FINANCE USA INC												
1770	QUADIENT FINANCE USA INC	01302026QF		POSTAGE MACHINE INK AND POSTAGE REFILL, JAN 26- WATER	01/30/2026	182.72	182.72	20-6190_POSTAGE & BILLING	0	2/26	02/13/2026	
1770	QUADIENT FINANCE USA INC	01302026QF		POSTAGE MACHINE INK AND POSTAGE REFILL, JAN 26- P.I	01/30/2026	70.27	70.27	25-6190_POSTAGE & BILLING	0	2/26	02/13/2026	
1770	QUADIENT FINANCE USA INC	01302026QF		POSTAGE MACHINE INK AND POSTAGE REFILL, JAN 26- SEWER	01/30/2026	182.72	182.72	21-6190_POSTAGE & BILLING	0	2/26	02/13/2026	
1770	QUADIENT FINANCE USA INC	01302026QF		POSTAGE MACHINE INK AND POSTAGE REFILL, JAN 26- ADMIN	01/30/2026	196.77	196.77	01-6190_POSTAGE & BILLING	0	2/26	02/13/2026	
1770	QUADIENT FINANCE USA INC	01302026QF		POSTAGE MACHINE INK AND POSTAGE REFILL, JAN 26- P&Z	01/30/2026	70.27	70.27	01-6190_POSTAGE & BILLING	1003	2/26	02/13/2026	
Total 01302026QF:						702.75	702.75					
Total QUADIENT FINANCE USA INC:						702.75	702.75					
QUALITY CONTROL SERVICES INC												
2205	QUALITY CONTROL SERVICES INC	INV12222191		LAB EQUIPMENT CALIBRATION,	09/04/2024	1,365.00	1,365.00	21-6152_M & R - LABORATORY COSTS	0	2/26	02/13/2026	

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 22
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total INV12222191:						1,365.00	1,365.00					
Total QUALITY CONTROL SERVICES INC:						1,365.00	1,365.00					
RAPID FIRE PROTECTION INC												
2327	RAPID FIRE PROTECTION INC	7951016		<u>ANNUAL SERVICE INSPECTION FOR CITY HALL, FEB. 26-ADMIN</u>	02/16/2026	180.50	.00	01-6140 MAINT. & REPAIR BUILDING	0	2/26		
2327	RAPID FIRE PROTECTION INC	7951016		<u>ANNUAL SERVICE INSPECTION FOR CITY HALL, FEB. 26- P.I</u>	02/16/2026	47.50	.00	25-6140 MAINT. & REPAIR BUILDING	0	2/26		
2327	RAPID FIRE PROTECTION INC	7951016		<u>ANNUAL SERVICE INSPECTION FOR CITY HALL, FEB. 26-SEWER</u>	02/16/2026	123.50	.00	21-6140 MAINT. & REPAIR BUILDING	0	2/26		
2327	RAPID FIRE PROTECTION INC	7951016		<u>ANNUAL SERVICE INSPECTION FOR CITY HALL, FEB. 26-WATER</u>	02/16/2026	123.50	.00	20-6140 MAINT. & REPAIR BUILDING	0	2/26		
Total 7951016:						475.00	.00					
Total RAPID FIRE PROTECTION INC:						475.00	.00					
REXEL USA, INC.												
1613	REXEL USA, INC.	18Z0520	22622	<u>STREETLIGHT PHOTO SENSORS, S. HOWELL, FEB '26</u>	02/24/2026	271.73	.00	01-6150 M & R - SYSTEM	1002	2/26		
Total 18Z0520:						271.73	.00					
1613	REXEL USA, INC.	19Z0286	22688	<u>LIGHT REPAIR PARTS FOR CRIMSON LIFT STATION, S HOWELL, FEB. 26</u>	02/20/2026	43.24	.00	21-6150 M & R - SYSTEM	0	2/26		
Total 19Z0286:						43.24	.00					
Total REXEL USA, INC.:						314.97	.00					

SHAW EXCAVATION SERVICES LLC

City of Kuna

Payment Approval Report - City Council Approval

Page: 23

Report dates: 2/13/2026-2/26/2026

Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2292	SHAW EXCAVATION SERVICES LLC	2302-01	22593	<u>FIRE HYDRANT REPLACEMENT 355 STAGE COACH. R. JONES, FEB. 26</u>	02/03/2026	10,504.46	10,504.46	<u>20-6150 M & R - SYSTEM</u>	0	2/26	02/13/2026	
Total 2302-01:						10,504.46	10,504.46					
Total SHAW EXCAVATION SERVICES LLC:						10,504.46	10,504.46					
SIMPLOT TURF & HORTICULTURE												
491	SIMPLOT TURF & HORTICULTURE	216084401		<u>GRASS SEED FOR CITY PARKS, JAN. 26</u>	01/30/2026	6,080.00	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total 216084401:						6,080.00	.00					
Total SIMPLOT TURF & HORTICULTURE:						6,080.00	.00					
SOUTHWEST OFFICE SUPPLY INC												
2213	SOUTHWEST OFFICE SUPPLY INC	WI-215912-2	22623	<u>DEODORIZING AIR FRESHENER SPRAY FOR CITY HALL RESTROOMS, FEB '26- ADMIN</u>	02/10/2026	25.35	.00	<u>01-6025 JANITORIAL</u>	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WI-215912-2	22623	<u>DEODORIZING AIR FRESHENER SPRAY FOR CITY HALL RESTROOMS, FEB '26- WATER</u>	02/10/2026	17.35	.00	<u>20-6025 JANITORIAL</u>	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WI-215912-2	22623	<u>DEODORIZING AIR FRESHENER SPRAY FOR CITY HALL RESTROOMS, FEB '26- P.I</u>	02/10/2026	6.65	.00	<u>25-6025 JANITORIAL</u>	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WI-215912-2	22623	<u>DEODORIZING AIR FRESHENER SPRAY FOR CITY HALL RESTROOMS, FEB '26- SEWER</u>	02/10/2026	17.35	.00	<u>21-6025 JANITORIAL</u>	0	2/26		
Total WI-215912-2:						66.70	.00					
2213	SOUTHWEST OFFICE SUPPLY INC	WO-215912-3	22623	<u>DISINFECTING WIPES FOR CITY HALL, FEB '26 - WATER</u>	02/23/2026	11.87	.00	<u>20-6165 OFFICE SUPPLIES</u>	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-215912-3	22623	<u>DISINFECTING WIPES FOR CITY HALL, FEB '26 - P.I</u>	02/23/2026	4.58	.00	<u>25-6165 OFFICE SUPPLIES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 24
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2213	SOUTHWEST OFFICE SUPPLY INC	WO-215912-3	22623	<u>DISINFECTING WIPES FOR CITY HALL, FEB '26 - ADMIN</u>	02/23/2026	17.35	.00	01-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-215912-3	22623	<u>DISINFECTING WIPES FOR CITY HALL, FEB '26 - SEWER</u>	02/23/2026	11.87	.00	21-6165_OFFICE SUPPLIES	0	2/26		
Total WO-215912-3:						45.67	.00					
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216342-1	22665	<u>SHARPIE MARKERS FOR CLERKS, FEB '26- P.I</u>	02/16/2026	1.24	.00	25-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216342-1	22665	<u>SHARPIE MARKERS FOR CLERKS, FEB '26- ADMIN</u>	02/16/2026	56.59	.00	01-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216342-1	22665	<u>SHARPIE MARKERS FOR CLERKS, FEB '26- WATER</u>	02/16/2026	2.52	.00	20-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216342-1	22665	<u>SHARPIE MARKERS FOR CLERKS, FEB '26- SEWER</u>	02/16/2026	2.52	.00	21-6165_OFFICE SUPPLIES	0	2/26		
Total WO-216342-1:						62.87	.00					
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	<u>PAPER FOR UB, FEB '26 - P.I</u>	02/23/2026	4.94	.00	25-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	<u>PAPER FOR P&Z, FEB '26 - WATER</u>	02/23/2026	2.25	.00	20-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	<u>PAPER FOR P&Z, FEB '26 - ADMIN</u>	02/23/2026	44.99	.00	01-6165_OFFICE SUPPLIES	1003	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	<u>DOUBLE SIDED TAPE FOR CLERKS, FEB '26 - WATER</u>	02/23/2026	.40	.00	20-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	<u>PAPER FOR UB, FEB '26 - ADMIN</u>	02/23/2026	13.75	.00	01-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	<u>DOUBLE SIDED TAPE FOR CLERKS, FEB '26 - P.I</u>	02/23/2026	.20	.00	25-6165_OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	<u>PAPER FOR P&Z, FEB '26 - P.I</u>	02/23/2026	.50	.00	25-6165_OFFICE SUPPLIES	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 25
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	PAPER FOR P&Z, FEB '26 - SEWER	02/23/2026	2.25	.00	21-6165 OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	DOUBLE SIDED TAPE FOR CLERKS, FEB '26 - ADMIN	02/23/2026	9.01	.00	01-6165 OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	DOUBLE SIDED TAPE FOR CLERKS, FEB '26 - SEWER	02/23/2026	.40	.00	21-6165 OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	PAPER FOR UB, FEB '26 - WATER	02/23/2026	18.15	.00	20-6165 OFFICE SUPPLIES	0	2/26		
2213	SOUTHWEST OFFICE SUPPLY INC	WO-216751-1	22707	PAPER FOR UB, FEB '26 - SEWER	02/23/2026	18.15	.00	21-6165 OFFICE SUPPLIES	0	2/26		
Total WO-216751-1:						114.99	.00					
Total SOUTHWEST OFFICE SUPPLY INC:						290.23	.00					
ST. LUKE'S HEALTH SYSTEM												
1441	ST. LUKE'S HEALTH SYSTEM	2653802		EMPLOYEE VACCINATION & IMMUNIZATIONS. ACCOUNT 509520776 R IVEY & ACCOUNT 509521076 P MORFIN 1/12/26, JAN. 26	02/09/2026	66.99	.00	25-5950 TEAM BUILDING, ONBOARDING	0	2/26		
1441	ST. LUKE'S HEALTH SYSTEM	2653802		EMPLOYEE VACCINATION & IMMUNIZATIONS. ACCOUNT 509771715 C COUCH 01/16/26, JAN. 26	02/09/2026	70.34	.00	21-5950 TEAM BUILDING, ONBOARDING	0	2/26		
1441	ST. LUKE'S HEALTH SYSTEM	2653802		EMPLOYEE VACCINATION & IMMUNIZATIONS. ACCOUNT 509771715 C COUCH 01/16/26, JAN. 26	02/09/2026	26.79	.00	25-5950 TEAM BUILDING, ONBOARDING	0	2/26		
1441	ST. LUKE'S HEALTH SYSTEM	2653802		EMPLOYEE VACCINATION & IMMUNIZATIONS. ACCOUNT 509771715 C COUCH 01/16/26, JAN. 26	02/09/2026	70.34	.00	20-5950 TEAM BUILDING, ONBOARDING	0	2/26		
1441	ST. LUKE'S HEALTH SYSTEM	2653802		EMPLOYEE VACCINATION & IMMUNIZATIONS. ACCOUNT 509520776 R IVEY & ACCOUNT 509521076 P MORFIN 1/12/26, JAN. 26	02/09/2026	234.46	.00	20-5950 TEAM BUILDING, ONBOARDING	0	2/26		

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
1441	ST. LUKE'S HEALTH SYSTEM	2653802		<u>EMPLOYEE VACCINATION & IMMUNIZATIONS. ACCOUNT 509520776 R IVEY & ACCOUNT 509521076 P MORFIN 1/12/26, JAN. 26</u>	02/09/2026	33.49	.00	<u>27-5950 TEAM BUILDING. ONBOARDING</u>	0	2/26		
Total 2653802:						502.41	.00					
Total ST. LUKE'S HEALTH SYSTEM:						502.41	.00					
SUNCORE CONSTRUCTION & MATERIALS INC												
1826	SUNCORE CONSTRUCTION & MATERIALS INC	004CIN000055	22645	<u>SAND FOR GREENBELT. B. VILLANUEVA, FEB. 26</u>	02/11/2026	248.73	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total 004CIN000055731:						248.73	.00					
1826	SUNCORE CONSTRUCTION & MATERIALS INC	004CIN000056	22645	<u>SAND FOR GREENBELT. B. VILLANUEVA, FEB. 26</u>	02/12/2026	714.32	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total 004CIN000056298:						714.32	.00					
1826	SUNCORE CONSTRUCTION & MATERIALS INC	004CINV00005	22645	<u>SAND FOR GREENBELT. B. VILLANUEVA, FEB. 26</u>	02/13/2026	455.52	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total 004CINV000056763:						455.52	.00					
1826	SUNCORE CONSTRUCTION & MATERIALS INC	004CINV00005	22681	<u>SAND FOR THE GREENBELT. B. VILLANEUVA, FEB '26</u>	02/18/2026	844.25	.00	<u>01-6150 M & R - SYSTEM</u>	1004	2/26		
Total 004CINV000057890:						844.25	.00					
Total SUNCORE CONSTRUCTION & MATERIALS INC:						2,262.82	.00					
TECHNOLOGY SOLUTIONS LLC												
1823	TECHNOLOGY SOLUTIONS LLC	4041		<u>PATAGONIA PARK RESTROOM SECURITY SYSTEM DEPOSIT. FEB. 26</u>	02/09/2026	10,677.38	10,677.38	<u>50-6045 CONTINGENCY</u>	0	2/26	02/20/2026	

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 27
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 4041:						10,677.38	10,677.38					
Total TECHNOLOGY SOLUTIONS LLC:						10,677.38	10,677.38					
TOTAL EQUIP & RENTAL OF CANYON COUNTY												
2112	TOTAL EQUIP & RENTAL OF CANYON COUNTY	P19488	22708	HYDRAULIC FLUID FOR PARKS TOOL CAT. J. DURHAM. FEB '26	02/20/2026	368.16	.00	01-6142 MAINT. & REPAIR - EQUIPMENT	1004	2/26		
Total P19488:						368.16	.00					
TOTAL EQUIP & RENTAL OF CANYON COUNTY:						368.16	.00					
TREASURE VALLEY COFFEE												
992	TREASURE VALLEY COFFEE	2160:11155829	22686	2 CASES OF COFFE FOR THE PLANT, J. MILLER FEB. 26- SEWER	02/18/2026	69.28	.00	21-6165 OFFICE SUPPLIES	0	2/26		
992	TREASURE VALLEY COFFEE	2160:11155829	22686	2 CASES OF COFFE FOR THE PLANT, J. MILLER FEB. 26- WATER	02/18/2026	69.28	.00	20-6165 OFFICE SUPPLIES	0	2/26		
992	TREASURE VALLEY COFFEE	2160:11155829	22686	2 CASES OF COFFE FOR THE PLANT, J. MILLER FEB. 26- P.I	02/18/2026	26.38	.00	25-6165 OFFICE SUPPLIES	0	2/26		
Total 2160:11155829:						164.94	.00					
Total TREASURE VALLEY COFFEE:						164.94	.00					
UNITED SITE SERVICES OF NEVADA INC												
2124	UNITED SITE SERVICES OF NEVADA INC	INV-5923545		STANDARD PORTABLE RESTROOM RENTAL, BI-WEEKLY SERVICE 01/26/2026-02/22/2026, CITY FARM	02/22/2026	61.00	.00	21-6212 RENT - EQUIPMENT	0	2/26		
Total INV-5923545:						61.00	.00					
2124	UNITED SITE SERVICES OF NEVADA INC	INV-5923667		ADA PORTABLE RESTROOM RENTAL, WEEKLY SERVICE 01/26/2026-02/22/2026, SEGO PRAIRIE ST	02/22/2026	119.00	.00	01-6212 RENT - EQUIPMENT	1004	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 28
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total INV-5923667:						119.00	.00					
2124	UNITED SITE SERVICES OF NEVADA INC	INV-5923747		<u>ADA AND STANDARD PORTABLE RESTROOM RENTAL, WEEKLY SERVICE 01/26/2026-02/22/2026, ARBOR RIDGE PARK</u>	02/22/2026	238.00	.00	<u>01-6212 RENT - EQUIPMENT</u>	1004	2/26		
Total INV-5923747:						238.00	.00					
2124	UNITED SITE SERVICES OF NEVADA INC	INV-5923785		<u>ADA PORTABLE RESTROOM RENTAL, WEEKLY SERVICE 01/26/2026-02/22/2026, THE FARM PARK</u>	02/22/2026	119.00	.00	<u>01-6212 RENT - EQUIPMENT</u>	1004	2/26		
Total INV-5923785:						119.00	.00					
Total UNITED SITE SERVICES OF NEVADA INC:						537.00	.00					
UTILITY REFUND #20												
2407	UTILITY REFUND #20	120550.00		<u>GORE FAMILY LIVING TRUST, 1681 W 4TH ST, UTILITY REFUND - SEWER</u>	02/18/2026	52.48	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	120550.00		<u>GORE FAMILY LIVING TRUST, 1681 W 4TH ST, UTILITY REFUND - TRASH</u>	02/18/2026	33.38	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	120550.00		<u>GORE FAMILY LIVING TRUST, 1681 W 4TH ST, UTILITY REFUND - WATER</u>	02/18/2026	30.36	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 120550.00:						116.22	.00					
2407	UTILITY REFUND #20	171148.01		<u>EMINA QUINTAL, 115 N MEADOWSWEET AVE, UTILITY REFUND - WATER</u>	02/19/2026	121.15	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval

Page: 29

Report dates: 2/13/2026-2/26/2026

Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 171148.01:						121.15	.00					
2407	UTILITY REFUND #20	171606.00		<u>CBH HOMES, 326 N CRANESBILL AVE, UTILITY REFUND - SEWER</u>	01/22/2026	12.68	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	171606.00		<u>CBH HOMES, 326 N CRANESBILL AVE, UTILITY REFUND - WATER</u>	01/22/2026	24.32	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 171606.00:						37.00	.00					
2407	UTILITY REFUND #20	171616.00		<u>CBH HOMES, 2150 W PENSTEMON ST, UTILIY REFUND - SEWER</u>	01/22/2026	1.42	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	171616.00		<u>CBH HOMES, 2150 W PENSTEMON ST, UTILIY REFUND - WATER</u>	01/22/2026	9.25	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 171616.00:						10.67	.00					
2407	UTILITY REFUND #20	171617.00		<u>CBH HOMES, 2164 W PENSTEMON ST, UTILITY REFUND - SEWER</u>	01/07/2026	.87	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	171617.00		<u>CBH HOMES, 2164 W PENSTEMON ST, UTILITY REFUND - WATER</u>	01/07/2026	1.68	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 171617.00:						2.55	.00					
2407	UTILITY REFUND #20	171633.00		<u>CBH HOMES, 294 N COLTSFOOT AVE, UTILITY REFUND - WATER</u>	02/03/2026	71.53	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 171633.00:						71.53	.00					
2407	UTILITY REFUND #20	171635.00		<u>CBH HOMES, 333 N MADRONE AVE, UTILITY REFUND - WATER</u>	02/10/2026	161.26	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval

Report dates: 2/13/2026-2/26/2026

Page: 30

Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	171635.00		<u>CBH HOMES, 333 N MADRONE AVE, UTILITY REFUND - SEWER</u>	02/10/2026	.53	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 171635.00:						161.79	.00					
2407	UTILITY REFUND #20	171647.00		<u>CBH HOMES, 334 N MEADOWSWEET AVE, UTILITY REFUND - WATER</u>	02/03/2026	150.74	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 171647.00:						150.74	.00					
2407	UTILITY REFUND #20	171653.00		<u>CBH HOMES, 285 N CRANESBILL AVE, UTILITY REFUND - SEWER</u>	02/03/2026	1.59	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	171653.00		<u>CBH HOMES, 285 N CRANESBILL AVE, UTILITY REFUND - WATER</u>	02/03/2026	161.33	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 171653.00:						162.92	.00					
2407	UTILITY REFUND #20	174009.03		<u>SCOTT E HAMMON, 993 S KALAHARI AVE, UTILITY REFUND - TRASH</u>	02/19/2026	34.10	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	174009.03		<u>SCOTT E HAMMON, 993 S KALAHARI AVE, UTILITY REFUND - SEWER</u>	02/19/2026	51.00	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	174009.03		<u>SCOTT E HAMMON, 993 S KALAHARI AVE, UTILITY REFUND - WATER</u>	02/19/2026	35.24	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 174009.03:						120.34	.00					
2407	UTILITY REFUND #20	190440.02		<u>BENJAMIN J CONOVER, 358 W BIG RACK ST, UTILITY REFUND - SEWER</u>	02/12/2026	35.14	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	190440.02		<u>BENJAMIN J CONOVER, 358 W BIG RACK ST, UTILITY REFUND - WATER</u>	02/12/2026	20.43	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval

Page: 31

Report dates: 2/13/2026-2/26/2026

Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	190440.02		<u>BENJAMIN J CONOVER, 358 W BIG RACK ST. UTILITY REFUND - TRASH</u>	02/12/2026	24.52	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
Total 190440.02:						80.09	.00					
2407	UTILITY REFUND #20	207106.00		<u>OPEN DOOR RENTALS, 3069 N SARATOV WAY. UTILITY REFUND - WATER</u>	02/19/2026	115.62	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 207106.00:						115.62	.00					
2407	UTILITY REFUND #20	207114.00		<u>OPEN DOOR RENTALS, 3118 N SARATOV WAY. UTILITY REFUND - WATER</u>	02/18/2026	44.58	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	207114.00		<u>OPEN DOOR RENTALS, 3118 N SARATOV WAY. UTILITY REFUND - TRASH</u>	02/18/2026	47.59	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	207114.00		<u>OPEN DOOR RENTALS, 3118 N SARATOV WAY. UTILITY REFUND - SEWER</u>	02/18/2026	72.51	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 207114.00:						164.68	.00					
2407	UTILITY REFUND #20	207117.00		<u>OPEN DOOR RENTALS, 3166 N SARATOV WAY. UTILITY REFUND - WATER</u>	02/19/2026	108.54	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 207117.00:						108.54	.00					
2407	UTILITY REFUND #20	268142.02		<u>DAVID M CLEMENTS, 2777 W MIDNIGHT DR. UTILITY REFUND - SEWER</u>	02/17/2026	5.56	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	268142.02		<u>DAVID M CLEMENTS, 2777 W MIDNIGHT DR. UTILITY REFUND - TRASH</u>	02/17/2026	3.45	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	268142.02		<u>DAVID M CLEMENTS, 2777 W MIDNIGHT DR. UTILITY REFUND - WATER</u>	02/17/2026	3.16	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 268142.02:						12.17	.00					
2407	UTILITY REFUND #20	268207.00		<u>CBH HOMES, 3058 N ARROYO VISTA WAY, UTILITY REFUND - SEWER</u>	02/18/2026	75.35	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	268207.00		<u>CBH HOMES, 3058 N ARROYO VISTA WAY, UTILITY REFUND - WATER</u>	02/18/2026	76.09	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 268207.00:						151.44	.00					
2407	UTILITY REFUND #20	268209.00		<u>CBH HOMES, 3014 N ARROYO VISTA WAY, UTILITY REFUND - WATER</u>	01/07/2026	10.57	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	268209.00		<u>CBH HOMES, 3014 N ARROYO VISTA WAY, UTILITY REFUND - SEWER</u>	01/07/2026	10.30	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 268209.00:						20.87	.00					
2407	UTILITY REFUND #20	268213.00		<u>CBH HOMES, 2888 N ARROYO VISTA WAY, UTILITY REFUND - SEWER</u>	01/08/2026	17.63	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	268213.00		<u>CBH HOMES, 2888 N ARROYO VISTA WAY, UTILITY REFUND - WATER</u>	01/08/2026	15.45	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 268213.00:						33.08	.00					
2407	UTILITY REFUND #20	268216.00		<u>CBH HOMES, 2828 N ARROYO VISTA WAY, UTILITY REFUND - SEWER</u>	02/10/2026	16.99	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	268216.00		<u>CBH HOMES, 2828 N ARROYO VISTA WAY, UTILITY REFUND - WATER</u>	02/10/2026	173.11	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 33
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 268216.00:						190.10	.00					
2407	UTILITY REFUND #20	268260.00		<u>CBH HOMES, 2868 W TAIBAN CREEK DR, UTILITY REFUND - WATER</u>	01/09/2026	10.97	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	268260.00		<u>CBH HOMES, 2868 W TAIBAN CREEK DR, UTILITY REFUND - SEWER</u>	01/09/2026	13.42	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 268260.00:						24.39	.00					
2407	UTILITY REFUND #20	269627.00		<u>LENNAR HOMES, 2468 W POLLINATOR DR, UTILITY REFUND - WATER</u>	02/10/2026	39.27	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	269627.00		<u>LENNAR HOMES, 2468 W POLLINATOR DR, UTILITY REFUND - SEWER</u>	02/10/2026	36.18	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 269627.00:						75.45	.00					
2407	UTILITY REFUND #20	278301.00		<u>CBH HOMES, 2202 N IDITAROD AVE, UTILITY REFUND - SEWER</u>	02/18/2026	73.65	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	278301.00		<u>CBH HOMES, 2202 N IDITAROD AVE, UTILITY REFUND - WATER</u>	02/18/2026	75.76	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 278301.00:						149.41	.00					
2407	UTILITY REFUND #20	278303.00		<u>CBH HOMES, 2254 N IDITAROD AVE, UTILITY REFUND - WATER</u>	02/10/2026	163.02	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	278303.00		<u>CBH HOMES, 2254 N IDITAROD AVE, UTILITY REFUND - SEWER</u>	02/10/2026	3.96	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 278303.00:						166.98	.00					
2407	UTILITY REFUND #20	278306.00		<u>CBH HOMES, 2340 N IDITAROD AVE, UTILITY REFUND - SEWER</u>	01/28/2026	1.34	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval

Report dates: 2/13/2026-2/26/2026

Page: 34

Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	278306.00		<u>CBH HOMES, 2340 N IDITAROD AVE, UTILITY REFUND - WATER</u>	01/28/2026	15.31	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 278306.00:						16.65	.00					
2407	UTILITY REFUND #20	278310.00		<u>CBH HOMES, 2345 N IDITAROD AVE, UTILITY REFUND - SEWER</u>	01/13/2026	29.10	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	278310.00		<u>CBH HOMES, 2345 N IDITAROD AVE, UTILITY REFUND - WATER</u>	01/13/2026	28.44	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 278310.00:						57.54	.00					
2407	UTILITY REFUND #20	278315.00		<u>CBH HOMES, 612 W STRIPED OWL ST, UTILITY REFUND - WATER</u>	01/22/2026	12.61	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	278315.00		<u>CBH HOMES, 612 W STRIPED OWL ST, UTILITY REFUND - SEWER</u>	01/22/2026	4.09	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 278315.00:						16.70	.00					
2407	UTILITY REFUND #20	278341.00		<u>CBH HOMES, 2330 N HONEYSUCKLE AVE, UTILITY REFUND - SEWER</u>	01/13/2026	5.83	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	278341.00		<u>CBH HOMES, 2330 N HONEYSUCKLE AVE, UTILITY REFUND - WATER</u>	01/13/2026	10.92	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 278341.00:						16.75	.00					
2407	UTILITY REFUND #20	278342.00		<u>CBH HOMES, 2344 N HONEYSUCKLE AVE, UTILITY REFUND - WATER</u>	02/18/2026	91.26	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	278342.00		<u>CBH HOMES, 2344 N HONEYSUCKLE AVE, UTILITY REFUND - SEWER</u>	02/18/2026	64.75	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 278342.00:						156.01	.00					
2407	UTILITY REFUND #20	278346.00		<u>CBH HOMES, 648 W SNOWY OWL ST, UTILITY REFUND - WATER</u>	02/17/2026	162.92	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 278346.00:						162.92	.00					
2407	UTILITY REFUND #20	278358.00		<u>CBH HOMES, 683 W SNOWY OWL ST, UTILITY REFUND - WATER</u>	02/19/2026	158.19	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 278358.00:						158.19	.00					
2407	UTILITY REFUND #20	278359.00		<u>CBH HOMES, 661 W SNOWY OWL ST, UTILITY REFUND - SEWER</u>	02/10/2026	26.58	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	278359.00		<u>CBH HOMES, 661 W SNOWY OWL ST, UTILITY REFUND - WATER</u>	02/10/2026	184.05	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 278359.00:						210.63	.00					
2407	UTILITY REFUND #20	292214.01		<u>JAMES L BATT, 8521 S FORAKER WAY, UTILITY REFUND - WATER</u>	02/18/2026	38.32	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	292214.01		<u>JAMES L BATT, 8521 S FORAKER WAY, UTILITY REFUND - SEWER</u>	02/18/2026	42.29	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	292214.01		<u>JAMES L BATT, 8521 S FORAKER WAY, UTILITY REFUND - TRASH</u>	02/18/2026	31.87	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
Total 292214.01:						112.48	.00					
2407	UTILITY REFUND #20	292261.00		<u>CBH HOMES, 8592 S TYRION WAY, UTILITY REFUND - WATER</u>	02/03/2026	154.80	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 36
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 292261.00:						154.80	.00					
2407	UTILITY REFUND #20	293407.00		<u>CBH HOMES, 3859 W TRIBUTE ST. UTILITY REFUND - SEWER</u>	02/18/2026	72.86	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	293407.00		<u>CBH HOMES, 3859 W TRIBUTE ST. UTILITY REFUND - WATER</u>	02/18/2026	68.30	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293407.00:						141.16	.00					
2407	UTILITY REFUND #20	293420.00		<u>CBH HOMES, 7108 S OLD FARM AVE. UTILITY REFUND - SEWER</u>	01/09/2026	18.55	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	293420.00		<u>CBH HOMES, 7108 S OLD FARM AVE. UTILITY REFUND - WATER</u>	01/09/2026	26.88	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293420.00:						45.43	.00					
2407	UTILITY REFUND #20	293425.00		<u>CBH HOMES, 3820 W MAYPEARL ST. UTILITY REFUND - WATER</u>	02/19/2026	150.29	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293425.00:						150.29	.00					
2407	UTILITY REFUND #20	293429.00		<u>CBH HOMES, 3771 W MAYPEARL ST. UTILITY REFUND - SEWER</u>	02/18/2026	65.84	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	293429.00		<u>CBH HOMES, 3771 W MAYPEARL ST. UTILITY REFUND - WATER</u>	02/18/2026	75.32	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293429.00:						141.16	.00					
2407	UTILITY REFUND #20	293434.00		<u>CBH HOMES, 3885 W MAYPEARL ST. UTILITY REFUND - WATER</u>	02/03/2026	154.80	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 293434.00:						154.80	.00					
2407	UTILITY REFUND #20	293441.00		<u>CBH HOMES, 7089 S OLD FARM AVE, UTILITY REFUND - WATER</u>	02/19/2026	157.95	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293441.00:						157.95	.00					
2407	UTILITY REFUND #20	293442.00		<u>CBH HOMES, 7071 S OLD FARM AVE, UTILITY REFUND - SEWER</u>	02/18/2026	42.51	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	293442.00		<u>CBH HOMES, 7071 S OLD FARM AVE, UTILITY REFUND - WATER</u>	02/18/2026	52.33	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293442.00:						94.84	.00					
2407	UTILITY REFUND #20	293443.00		<u>CBH HOMES, 7053 S OLD FARM AVE, UTILITY REFUND - SEWER</u>	01/07/2026	3.93	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	293443.00		<u>CBH HOMES, 7053 S OLD FARM AVE, UTILITY REFUND - WATER</u>	01/07/2026	2.85	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293443.00:						6.78	.00					
2407	UTILITY REFUND #20	293445.00		<u>CBH HOMES, 7009 S OLD FARM AVE, UTILITY REFUND - SEWER</u>	01/09/2026	38.65	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	293445.00		<u>CBH HOMES, 7009 S OLD FARM AVE, UTILITY REFUND - WATER</u>	01/09/2026	41.29	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293445.00:						79.94	.00					
2407	UTILITY REFUND #20	293453.00		<u>CBH HOMES, 6841 S OLD FARM AVE, UTILITY REFUND - SEWER</u>	01/22/2026	3.73	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	293453.00		<u>CBH HOMES, 6841 S OLD FARM AVE, UTILITY REFUND - WATER</u>	01/22/2026	10.96	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 38
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 293453.00:						14.69	.00					
2407	UTILITY REFUND #20	293465.00		<u>CBH HOMES, 3806 W TRIBUTE ST, UTILITY REFUND - WATER</u>	02/03/2026	136.53	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 293465.00:						136.53	.00					
2407	UTILITY REFUND #20	302710.00		<u>TED MASON SIGNATURE HOMES, 1367 E ANDES DR, UTILITY REFUND - SEWER</u>	02/13/2026	8.65	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	302710.00		<u>TED MASON SIGNATURE HOMES, 1367 E ANDES DR, UTILITY REFUND - WATER</u>	02/13/2026	12.61	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 302710.00:						21.26	.00					
2407	UTILITY REFUND #20	302714.00		<u>BERKELEY BUILDING, 1469 E ANDES DR, UTILITY REFUND - SEWER</u>	02/03/2026	45.95	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	302714.00		<u>BERKELEY BUILDING, 1469 E ANDES DR, UTILITY REFUND - WATER</u>	02/03/2026	119.00	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 302714.00:						164.95	.00					
2407	UTILITY REFUND #20	302734.00		<u>RIVERWOOD HOMES, 9510 S EGG HARBOR AVE, UTILITY REFUND - SEWER</u>	02/03/2026	38.08	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	302734.00		<u>RIVERWOOD HOMES, 9510 S EGG HARBOR AVE, UTILITY REFUND - WATER</u>	02/03/2026	116.72	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 302734.00:						154.80	.00					
2407	UTILITY REFUND #20	302743.00		<u>J & W CUSTOM HOMES, 1184 E RIO CHICO DR, UTILITY REFUND - SEWER</u>	02/18/2026	75.28	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 39
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	302743.00		J & W CUSTOM HOMES, 1184 E RIO CHICO DR, UTILITY REFUND - WATER	02/18/2026	96.92	.00	20-4500 METERED WATER SALES	0	2/26		
Total 302743.00:						172.20	.00					
2407	UTILITY REFUND #20	304600.00		CBH HOMES, 2641 E NIGHT RIDER DR, UTILITY REFUND - SEWER	01/22/2026	45.81	.00	21-4600 SEWER USER FEES	0	2/26		
2407	UTILITY REFUND #20	304600.00		CBH HOMES, 2641 E NIGHT RIDER DR, UTILITY REFUND - WATER	01/22/2026	32.03	.00	20-4500 METERED WATER SALES	0	2/26		
Total 304600.00:						77.84	.00					
2407	UTILITY REFUND #20	304716.00		CBH HOMES, 2731 E VALLEY WIND ST, UTILITY REFUND - SEWER	02/18/2026	84.55	.00	21-4600 SEWER USER FEES	0	2/26		
2407	UTILITY REFUND #20	304716.00		CBH HOMES, 2731 E VALLEY WIND ST, UTILITY REFUND - WATER	02/18/2026	67.56	.00	20-4500 METERED WATER SALES	0	2/26		
Total 304716.00:						152.11	.00					
2407	UTILITY REFUND #20	304731.00		CBH HOMES, 2864 N EAGLE MEADOW AVE, UTILITY REFUND - WATER	02/19/2026	150.51	.00	20-4500 METERED WATER SALES	0	2/26		
Total 304731.00:						150.51	.00					
2407	UTILITY REFUND #20	304802.00		CBH HOMES, 2851 E VALLEY WIND ST, UTILITY REFUND - WATER	02/19/2026	73.53	.00	20-4500 METERED WATER SALES	0	2/26		
Total 304802.00:						73.53	.00					
2407	UTILITY REFUND #20	304812.00		CBH HOMES, 3016 E BOULDER BASIN DR, UTILITY REFUND - WATER	02/18/2026	75.17	.00	20-4500 METERED WATER SALES	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 40
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	304812.00		<u>CBH HOMES, 3016 E BOULDER BASIN DR, UTILITY REFUND - SEWER</u>	02/18/2026	64.41	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 304812.00:						139.58	.00					
2407	UTILITY REFUND #20	304820.00		<u>CBH HOMES, 2888 E BOULDER BASIN DR, UTILITY REFUND - SEWER</u>	02/18/2026	63.79	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	304820.00		<u>CBH HOMES, 2888 E BOULDER BASIN DR, UTILITY REFUND - WATER</u>	02/18/2026	78.04	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 304820.00:						141.83	.00					
2407	UTILITY REFUND #20	304827.00		<u>CBH HOMES, 2979 E MOSSY CREEK DR, UTILITY REFUND - SEWER</u>	01/28/2026	-1.10	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	304827.00		<u>CBH HOMES, 2979 E MOSSY CREEK DR, UTILITY REFUND - WATER</u>	01/28/2026	17.75	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 304827.00:						16.65	.00					
2407	UTILITY REFUND #20	304828.00		<u>CBH HOMES, 2991 E MOSSY CREEK DR, UTILITY REFUND - WATER</u>	02/03/2026	154.80	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 304828.00:						154.80	.00					
2407	UTILITY REFUND #20	304832.00		<u>CBH HOMES, 3053 E MOSSY CREEK DR, UTILITY REFUND - SEWER</u>	02/20/2026	75.10	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	304832.00		<u>CBH HOMES, 3053 E MOSSY CREEK DR, UTILITY REFUND - WATER</u>	02/20/2026	66.06	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval

Report dates: 2/13/2026-2/26/2026

Page: 41

Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 304832.00:						141.16	.00					
2407	UTILITY REFUND #20	304848.00		<u>CBH HOMES, 3030 E MOSSY CREEK DR, UTILITY REFUND - SEWER</u>	02/03/2026	2.24	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	304848.00		<u>CBH HOMES, 3030 E MOSSY CREEK DR, UTILITY REFUND - WATER</u>	02/03/2026	160.68	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 304848.00:						162.92	.00					
2407	UTILITY REFUND #20	304854.00		<u>CBH HOMES, 2936 E MOSSY CREEK DR, UTILITY REFUND - SEWER</u>	01/08/2026	45.80	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	304854.00		<u>CBH HOMES, 2936 E MOSSY CREEK DR, UTILITY REFUND - WATER</u>	01/08/2026	32.04	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 304854.00:						77.84	.00					
2407	UTILITY REFUND #20	304856.00		<u>CBH HOMES, 2922 E BOULDER BASIN DR, UTILITY REFUND - WATER</u>	02/19/2026	156.74	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 304856.00:						156.74	.00					
2407	UTILITY REFUND #20	304857.00		<u>CBH HOMES, 2930 E BOULDER BASIN DR, UTILITY REFUND - WATER</u>	02/19/2026	150.51	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 304857.00:						150.51	.00					
2407	UTILITY REFUND #20	305027.00		<u>HAYDEN HOMES, 3379 E FITZ ROY CT, UTILITY REFUND - SEWER</u>	02/03/2026	28.31	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	305027.00		<u>HAYDEN HOMES, 3379 E FITZ ROY CT, UTILITY REFUND - WATER</u>	02/03/2026	124.31	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 42
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 305027.00:						152.62	.00					
2407	UTILITY REFUND #20	310142.02		<u>ADAM T INGRAM, 9302 S UPDALE AVE, UTILITY REFUND - WATER</u>	02/18/2026	36.76	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	310142.02		<u>ADAM T INGRAM, 9302 S UPDALE AVE, UTILITY REFUND - TRASH</u>	02/18/2026	32.33	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	310142.02		<u>ADAM T INGRAM, 9302 S UPDALE AVE, UTILITY REFUND - SEWER</u>	02/18/2026	55.74	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 310142.02:						124.83	.00					
2407	UTILITY REFUND #20	310509.00		<u>TOLL BROS INC, 1523 W SWITCHGRASS CT, UTILITY REFUND - SEWER</u>	02/10/2026	8.31	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	310509.00		<u>TOLL BROS INC, 1523 W SWITCHGRASS CT, UTILITY REFUND - WATER</u>	02/10/2026	67.14	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 310509.00:						75.45	.00					
2407	UTILITY REFUND #20	310534.00		<u>TOLL BROS INC, 8716 S WINGSPREAD WAY, UTILITY REFUND - WATER</u>	02/03/2026	86.36	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	310534.00		<u>TOLL BROS INC, 8716 S WINGSPREAD WAY, UTILITY REFUND - SEWER</u>	02/03/2026	48.16	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 310534.00:						134.52	.00					
2407	UTILITY REFUND #20	310543.00		<u>TOLL BROS INC, 8737 S WHITE CLAY WAY, UTILITY REFUND - SEWER</u>	02/13/2026	50.90	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 43
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	310543.00		<u>TOLL BROS INC, 8737 S WHITE CLAY WAY, UTILITIY REFUND - WATER</u>	02/13/2026	87.68	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 310543.00:						138.58	.00					
2407	UTILITY REFUND #20	311024.01		<u>LAWRENCE GRAY SR, 1417 W CHILITNA ST, UTILITY REFUND - WATER</u>	02/18/2026	28.31	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	311024.01		<u>LAWRENCE GRAY SR, 1417 W CHILITNA ST, UTILITY REFUND - TRASH</u>	02/18/2026	26.62	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	311024.01		<u>LAWRENCE GRAY SR, 1417 W CHILITNA ST, UTILITY REFUND - SEWER</u>	02/18/2026	42.20	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 311024.01:						97.13	.00					
2407	UTILITY REFUND #20	311205.00		<u>TOLL BROS INC, 8555 S COUNTRY WIND AVE, UTILITY REFUND - SEWER</u>	02/11/2026	5.07	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	311205.00		<u>TOLL BROS INC, 8555 S COUNTRY WIND AVE, UTILITY REFUND - WATER</u>	02/11/2026	65.57	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 311205.00:						70.64	.00					
2407	UTILITY REFUND #20	311264.00		<u>TOLL BROS INC, 1297 W REGENCY RIDGE DR, UTILITY REFUND - SEWER</u>	02/11/2026	87.78	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	311264.00		<u>TOLL BROS INC, 1297 W REGENCY RIDGE DR, UTILITY REFUND - WATER</u>	02/11/2026	105.46	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 311264.00:						193.24	.00					
2407	UTILITY REFUND #20	311265.00		<u>TOLL BROS INC, 1309 W REGENCY RIDGE DR, UTILITY REFUND - SEWER</u>	02/10/2026	49.53	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 44
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	311265.00		<u>TOLL BROS INC, 1309 W REGENCY RIDGE DR, UTILITY REFUND - WATER</u>	02/10/2026	87.02	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 311265.00:						136.55	.00					
2407	UTILITY REFUND #20	323121.00		<u>TH CONSTRUCTION LLC, 2204 N PEAKHURST AVE, UTILITY REFUND - SEWER</u>	02/10/2026	43.01	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	323121.00		<u>TH CONSTRUCTION LLC, 2204 N PEAKHURST AVE, UTILITY REFUND - WATER</u>	02/10/2026	115.85	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 323121.00:						158.86	.00					
2407	UTILITY REFUND #20	323135.00		<u>TRESIDIO HOMES, 2169 E BLAKEHURST ST, UTILITY REFUND - SEWER</u>	02/18/2026	164.26	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	323135.00		<u>TRESIDIO HOMES, 2169 E BLAKEHURST ST, UTILITY REFUND - WATER</u>	02/18/2026	168.08	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 323135.00:						332.34	.00					
2407	UTILITY REFUND #20	340178.00		<u>CBH HOMES, 1424 W BASS RIVER DR, UTILITY REFUND - SEWER</u>	01/16/2026	6.15	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	340178.00		<u>CBH HOMES, 1424 W BASS RIVER DR, UTILITY REFUND - WATER</u>	01/16/2026	8.57	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 340178.00:						14.72	.00					
2407	UTILITY REFUND #20	340326.00		<u>CBH HOMES, 1343 W PACK RIVER DR, UTILITY REFUND - SEWER</u>	01/09/2026	34.11	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 45
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	340326.00		<u>CBH HOMES, 1343 W PACK RIVER DR, UTILITY REFUND - WATER</u>	01/09/2026	39.64	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 340326.00:						73.75	.00					
2407	UTILITY REFUND #20	340343.00		<u>CBH HOMES, 1087 W CUB RIVER DR, UTILITY REFUND - WATER</u>	02/10/2026	169.39	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	340343.00		<u>CBH HOMES, 1087 W CUB RIVER DR, UTILITY REFUND - SEWER</u>	02/10/2026	4.80	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 340343.00:						174.19	.00					
2407	UTILITY REFUND #20	340346.00		<u>CBH HOMES, 991 W CUB RIVER DR, UTILITY REFUND - SEWER</u>	02/18/2026	71.52	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	340346.00		<u>CBH HOMES, 991 W CUB RIVER DR, UTILITY REFUND - WATER</u>	02/18/2026	86.71	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 340346.00:						158.23	.00					
2407	UTILITY REFUND #20	340348.00		<u>CBH HOMES, 1010 W CUB RIVER DR, UTILITY REFUND - WATER</u>	02/19/2026	148.71	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 340348.00:						148.71	.00					
2407	UTILITY REFUND #20	340357.00		<u>CBH HOMES, 1238 W CUB RIVER DR, UTILITY REFUND - WATER</u>	02/19/2026	154.80	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 340357.00:						154.80	.00					
2407	UTILITY REFUND #20	341175.00		<u>CBH HOMES, 3472 W MORERE DR, UTILITY REFUND - SEWER</u>	01/22/2026	2.21	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval

Report dates: 2/13/2026-2/26/2026

Page: 46

Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	341175.00		<u>CBH HOMES, 3472 W MORERE DR, UTILITY REFUND - WATER</u>	01/22/2026	12.46	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 341175.00:						14.67	.00					
2407	UTILITY REFUND #20	341184.00		<u>CBH HOMES, 3326 W MORERE DR, UTILITY REFUND - WATER</u>	02/17/2026	170.01	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	341184.00		<u>CBH HOMES, 3326 W MORERE DR, UTILITY REFUND - SEWER</u>	02/17/2026	2.82	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 341184.00:						172.83	.00					
2407	UTILITY REFUND #20	341189.00		<u>CBH HOMES, 5552 S DONAWAY AVE, UTILITY REFUND - WATER</u>	02/13/2026	165.08	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 341189.00:						165.08	.00					
2407	UTILITY REFUND #20	341191.00		<u>CBH HOMES, 3267 W MORERE DR, UTILITY REFUND - SEWER</u>	01/08/2026	6.92	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	341191.00		<u>CBH HOMES, 3267 W MORERE DR, UTILITY REFUND - WATER</u>	01/08/2026	9.85	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 341191.00:						16.77	.00					
2407	UTILITY REFUND #20	341192.00		<u>CBH HOMES, 3289 W MORERE DR, UTILITY REFUND - WATER</u>	01/15/2026	11.17	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	341192.00		<u>CBH HOMES, 3289 W MORERE DR, UTILITY REFUND - SEWER</u>	01/15/2026	5.58	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 341192.00:						16.75	.00					
2407	UTILITY REFUND #20	341193.00		<u>CBH HOMES, 3307 W MORERE DR, UTILITY REFUND - WATER</u>	02/19/2026	156.60	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 47
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 341193.00:						156.60	.00					
2407	UTILITY REFUND #20	342112.00		<u>HARDING HOMES INC. 6125 S CORSICAN AVE. UTILITY REFUND - WATER</u>	02/03/2026	60.49	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	342112.00		<u>HARDING HOMES INC. 6125 S CORSICAN AVE. UTILITY REFUND - SEWER</u>	02/03/2026	-16.37	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 342112.00:						44.12	.00					
2407	UTILITY REFUND #20	342142.00		<u>HARDING HOMES INC. 2702 W GIDRAN CT. UTILITY REFUND - SEWER</u>	02/18/2026	.75	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	342142.00		<u>HARDING HOMES INC. 2702 W GIDRAN CT. UTILITY REFUND - WATER</u>	02/18/2026	4.96	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 342142.00:						5.71	.00					
2407	UTILITY REFUND #20	344010.00		<u>CBH HOMES, 1702 W UNFORGETTABLE ST. UTILTIY REFUND - SEWER</u>	01/08/2026	15.79	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	344010.00		<u>CBH HOMES, 1702 W UNFORGETTABLE ST. UTILTIY REFUND - WATER</u>	01/08/2026	13.13	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 344010.00:						28.92	.00					
2407	UTILITY REFUND #20	344011.00		<u>CBH HOMES, 1684 W UNFORGETTABLE ST. UTILITY REFUND - WATER</u>	02/03/2026	151.73	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 344011.00:						151.73	.00					
2407	UTILITY REFUND #20	344029.00		<u>CBH HOMES, 7455 S MENZINGERS AVE. UTILITY REFUND - WATER</u>	02/19/2026	152.77	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 48
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 344029.00:						152.77	.00					
2407	UTILITY REFUND #20	344036.00		<u>CBH HOMES, 7337 S MENZINGERS AVE, UTILITY REFUND - SEWER</u>	01/08/2026	45.24	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	344036.00		<u>CBH HOMES, 7337 S MENZINGERS AVE, UTILITY REFUND - WATER</u>	01/08/2026	32.60	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 344036.00:						77.84	.00					
2407	UTILITY REFUND #20	344038.00		<u>CBH HOMES, 7299 S MENZINGERS AVE, UTILITY REFUND - WATER</u>	01/07/2026	7.36	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	344038.00		<u>CBH HOMES, 7299 S MENZINGERS AVE, UTILITY REFUND - SEWER</u>	01/07/2026	9.42	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 344038.00:						16.78	.00					
2407	UTILITY REFUND #20	344039.00		<u>CBH HOMES, 7281 S MENZINGERS AVE, UTILITY REFUND - SEWER</u>	01/22/2026	6.64	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	344039.00		<u>CBH HOMES, 7281 S MENZINGERS AVE, UTILITY REFUND - WATER</u>	01/22/2026	10.82	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 344039.00:						17.46	.00					
2407	UTILITY REFUND #20	344049.00		<u>CBH HOMES, 7321 S BUNGALOW AVE, UTILITY REFUND - WATER</u>	02/10/2026	159.98	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 344049.00:						159.98	.00					

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	344052.00		<u>CBH HOMES, 7267 S BUNGALOW AVE, UTILITY REFUND - WATER</u>	01/08/2026	8.46	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	344052.00		<u>CBH HOMES, 7267 S BUNGALOW AVE, UTILITY REFUND - SEWER</u>	01/08/2026	10.43	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 344052.00:						18.89	.00					
2407	UTILITY REFUND #20	360306.00		<u>SHALC GC INC, 11740 W ANTHOS LN, UTILITY REFUND - SEWER</u>	02/10/2026	93.04	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	360306.00		<u>SHALC GC INC, 11740 W ANTHOS LN, UTILITY REFUND - WATER</u>	02/10/2026	44.87	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 360306.00:						137.91	.00					
2407	UTILITY REFUND #20	360342.00		<u>SHALC GC INC, 11728 W REINING HORSE LN, UTILITY REFUND - SEWER</u>	02/03/2026	50.95	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	360342.00		<u>SHALC GC INC, 11728 W REINING HORSE LN, UTILITY REFUND - WATER</u>	02/03/2026	87.70	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 360342.00:						138.65	.00					
2407	UTILITY REFUND #20	360356.00		<u>SHALC GC INC, 11702 W BRAVERY LN, UTILITY REFUND - WATER</u>	02/03/2026	83.74	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
2407	UTILITY REFUND #20	360356.00		<u>SHALC GC INC, 11702 W BRAVERY LN, UTILITY REFUND - SEWER</u>	02/03/2026	42.73	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
Total 360356.00:						126.47	.00					
2407	UTILITY REFUND #20	361510.00		<u>TRESIDIO HOMES, 11437 S SAYLIS PL, UTILITY REFUND - WATER</u>	02/17/2026	68.54	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	361510.00		TRESIDIO HOMES, 11437 S SAYLIS PL, UTILITY REFUND - SEWER	02/17/2026	11.20	.00	21-4600 SEWER USER FEES	0	2/26		
Total 361510.00:						79.74	.00					
2407	UTILITY REFUND #20	361944.00		TH CONSTRUCTION, 11218 S CORBALLIS LN, UTILITY REFUND - SEWER	02/03/2026	53.64	.00	21-4600 SEWER USER FEES	0	2/26		
2407	UTILITY REFUND #20	361944.00		TH CONSTRUCTION, 11218 S CORBALLIS LN, UTILITY REFUND - WATER	02/03/2026	89.00	.00	20-4500 METERED WATER SALES	0	2/26		
Total 361944.00:						142.64	.00					
2407	UTILITY REFUND #20	361958.00		TH CONSTRUCTION LLC, 11241 S CORBALLIS LN, UTILITY REFUND - WATER	02/10/2026	88.19	.00	20-4500 METERED WATER SALES	0	2/26		
2407	UTILITY REFUND #20	361958.00		TH CONSTRUCTION LLC, 11241 S CORBALLIS LN, UTILITY REFUND - SEWER	02/10/2026	51.96	.00	21-4600 SEWER USER FEES	0	2/26		
Total 361958.00:						140.15	.00					
2407	UTILITY REFUND #20	361976.00		CORE BUILDING COMPANY, 11077 W CRUDEN BAY LN, UTILITY REFUND - SEWER	02/12/2026	11.70	.00	21-4600 SEWER USER FEES	0	2/26		
2407	UTILITY REFUND #20	361976.00		CORE BUILDING COMPANY, 11077 W CRUDEN BAY LN, UTILITY REFUND - WATER	02/12/2026	5.65	.00	20-4500 METERED WATER SALES	0	2/26		
Total 361976.00:						17.35	.00					
2407	UTILITY REFUND #20	362006.00		TRESIDIO HOMES, 10838 W BARNBOUGLE LN, UTILITY REFUND - SEWER	02/18/2026	53.24	.00	21-4600 SEWER USER FEES	0	2/26		

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
2407	UTILITY REFUND #20	362006.00		<u>TRESIDIO HOMES, 10838 W BARNBOUGLE LN, UTILITY REFUND - WATER</u>	02/18/2026	25.67	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 362006.00:						78.91	.00					
2407	UTILITY REFUND #20	362017.00		<u>TRESIDIO HOMES, 10799 W BARNBOUGLE LN, UTILITY REFUND - SEWER</u>	02/10/2026	145.49	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	362017.00		<u>TRESIDIO HOMES, 10799 W BARNBOUGLE LN, UTILITY REFUND - WATER</u>	02/10/2026	133.29	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 362017.00:						278.78	.00					
2407	UTILITY REFUND #20	362166.00		<u>TRESIDIO HOMES, 11228 W TARA ITI LN, UTILITY REFUND - SEWER</u>	02/12/2026	149.60	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	362166.00		<u>TRESIDIO HOMES, 11228 W TARA ITI LN, UTILITY REFUND - WATER</u>	02/12/2026	135.27	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 362166.00:						284.87	.00					
2407	UTILITY REFUND #20	90830.02		<u>PARNELL G BUSS, 1031 W GOLD ST, UTILITY REFUND - TRASH</u>	02/18/2026	38.68	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	90830.02		<u>PARNELL G BUSS, 1031 W GOLD ST, UTILITY REFUND - SEWER</u>	02/18/2026	60.55	.00	<u>21-4600 SEWER USER FEES</u>	0	2/26		
2407	UTILITY REFUND #20	90830.02		<u>PARNELL G BUSS, 1031 W GOLD ST, UTILITY REFUND - WATER</u>	02/18/2026	48.33	.00	<u>20-4500 METERED WATER SALES</u>	0	2/26		
Total 90830.02:						147.56	.00					
Total UTILITY REFUND #20:						11,672.29	.00					

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 52
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
VALLI INFORMATION SYSTEMS, INC												
857	VALLI INFORMATION SYSTEMS, INC	104443		<u>LOCKBOX TRANSACTIONS, JAN 26- ADMIN</u>	01/31/2026	127.67	127.67	01-6505 BANK FEES	0	2/26	02/13/2026	
857	VALLI INFORMATION SYSTEMS, INC	104443		<u>LOCKBOX TRANSACTIONS, JAN 26- P.I</u>	01/31/2026	33.58	33.58	25-6505 BANK FEES	0	2/26	02/13/2026	
857	VALLI INFORMATION SYSTEMS, INC	104443		<u>LOCKBOX TRANSACTIONS, JAN 26- SEWER</u>	01/31/2026	87.35	87.35	21-6505 BANK FEES	0	2/26	02/13/2026	
857	VALLI INFORMATION SYSTEMS, INC	104443		<u>LOCKBOX TRANSACTIONS, JAN 26- WATER</u>	01/31/2026	87.35	87.35	20-6505 BANK FEES	0	2/26	02/13/2026	
Total 104443:						335.95	335.95					
857	VALLI INFORMATION SYSTEMS, INC	104445		<u>STATEMENT PRINTING AND POSTAGE, JAN 26- P.I</u>	01/31/2026	782.56	782.56	25-6190 POSTAGE & BILLING	0	2/26	02/13/2026	
857	VALLI INFORMATION SYSTEMS, INC	104445		<u>STATEMENT PRINTING AND POSTAGE, JAN 26- ADMIN</u>	01/31/2026	2,973.77	2,973.77	01-6190 POSTAGE & BILLING	0	2/26	02/13/2026	
857	VALLI INFORMATION SYSTEMS, INC	104445		<u>STATEMENT PRINTING AND POSTAGE, JAN 26- SEWER</u>	01/31/2026	2,034.69	2,034.69	21-6190 POSTAGE & BILLING	0	2/26	02/13/2026	
857	VALLI INFORMATION SYSTEMS, INC	104445		<u>STATEMENT PRINTING AND POSTAGE, JAN 26- WATER</u>	01/31/2026	2,034.69	2,034.69	20-6190 POSTAGE & BILLING	0	2/26	02/13/2026	
Total 104445:						7,825.71	7,825.71					
Total VALLI INFORMATION SYSTEMS, INC:						8,161.66	8,161.66					
VERIZON WIRELESS												
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- WATER</u>	02/01/2026	666.64	666.64	20-6255 TELEPHONE EXPENSE	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- SEWER</u>	02/01/2026	1,055.01	1,055.01	21-6255 TELEPHONE EXPENSE	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- ADMIN</u>	02/01/2026	50.05	50.05	01-6255 TELEPHONE EXPENSE	0	2/26	02/13/2026	

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 53
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- P.I</u>	02/01/2026	606.57	606.57	<u>25-6255 TELEPHONE EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- ECONOMIC DEVELOPMENT</u>	02/01/2026	40.04	40.04	<u>01-6255 TELEPHONE EXPENSE</u>	4000	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- EAST WATER</u>	02/01/2026	68.07	68.07	<u>27-6255 TELEPHONE EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- EAST SEWER</u>	02/01/2026	96.09	96.09	<u>28-6255 TELEPHONE EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- PARKS</u>	02/01/2026	700.67	700.67	<u>01-6255 TELEPHONE EXPENSE</u>	1004	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913251		<u>CELL PHONE SERVICE FOR 01/02-02/01/26- BUILDING INSPECTOR</u>	02/01/2026	40.04	40.04	<u>01-6255 TELEPHONE EXPENSE</u>	1005	2/26	02/13/2026	
Total 6134913251:						3,323.18	3,323.18					
1575	VERIZON WIRELESS	6134913252		<u>TABLET AND CELL SERVICE 01/02-02/21/26- EAST SEWER</u>	02/01/2026	12.09	12.09	<u>28-6255 TELEPHONE EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913252		<u>TABLET AND CELL SERVICE 01/02-02/21/26- WATER</u>	02/01/2026	130.99	130.99	<u>20-6255 TELEPHONE EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913252		<u>TABLET AND CELL SERVICE 01/02-02/21/26- ADMIN</u>	02/01/2026	25.19	25.19	<u>01-6255 TELEPHONE EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913252		<u>TABLET AND CELL SERVICE 01/02-02/21/26- P.I</u>	02/01/2026	54.40	54.40	<u>25-6255 TELEPHONE EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913252		<u>TABLET AND CELL SERVICE 01/02-02/21/26- BUILDING INSPECTOR</u>	02/01/2026	22.17	22.17	<u>01-6255 TELEPHONE EXPENSE</u>	1005	2/26	02/13/2026	

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 54
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
1575	VERIZON WIRELESS	6134913252		<u>TABLET AND CELL SERVICE</u> <u>01/02-02/21/26- PARKS</u>	02/01/2026	111.84	111.84	01-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	1004	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913252		<u>TABLET AND CELL SERVICE</u> <u>01/02-02/21/26- EAST WATER</u>	02/01/2026	12.09	12.09	27-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913252		<u>TABLET AND CELL SERVICE</u> <u>01/02-02/21/26-- SEWER</u>	02/01/2026	135.02	135.02	21-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	0	2/26	02/13/2026	
Total 6134913252:						503.79	503.79					
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET</u> <u>SERVICE, 01/02-02/01/26-</u> <u>ADMIN</u>	02/01/2026	88.35	88.35	01-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET</u> <u>SERVICE, 01/02-02/01/26- P.I</u>	02/01/2026	98.10	98.10	25-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET</u> <u>SERVICE, 01/02-02/01/26-</u> <u>WATER</u>	02/01/2026	121.00	121.00	20-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET</u> <u>SERVICE, 01/02-02/01/26- EAST</u> <u>WATER</u>	02/01/2026	8.86	8.86	27-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET</u> <u>SERVICE, 01/02-02/01/26-</u> <u>PARKS</u>	02/01/2026	189.10	189.10	01-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	1004	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET</u> <u>SERVICE, 01/02-02/01/26- P&Z</u>	02/01/2026	26.59	26.59	01-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	1003	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET</u> <u>SERVICE, 01/02-02/01/26- EAST</u> <u>SEWER</u>	02/01/2026	8.86	8.86	28-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	0	2/26	02/13/2026	
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET</u> <u>SERVICE, 01/02-02/01/26-</u> <u>SEWER</u>	02/01/2026	138.73	138.73	21-6255 <u>TELEPHONE</u> <u>EXPENSE</u>	0	2/26	02/13/2026	

City of Kuna

Payment Approval Report - City Council Approval

Page: 55

Report dates: 2/13/2026-2/26/2026

Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
1575	VERIZON WIRELESS	6134913253		<u>CELL PHONE AND TABLET SERVICE, 01/02-02/01/26- ECONOMIC DEVELOPMENT</u>	02/01/2026	29.55	29.55	<u>01-6255 TELEPHONE EXPENSE</u>	4000	2/26	02/13/2026	
Total 6134913253:						709.14	709.14					
Total VERIZON WIRELESS:						4,536.11	4,536.11					
W.W. GRAINGER												
162	W.W. GRAINGER	9768262868	22441	<u>GREASE, R.JONES, JAN.'26</u>	01/13/2026	19.98	19.98	<u>27-6142 MAINT. & REPAIR - EQUIPMENT</u>	0	2/26	02/13/2026	
Total 9768262868:						19.98	19.98					
Total W.W. GRAINGER:						19.98	19.98					
WESTERN RECORDS DESTRUCTION, INC.												
1633	WESTERN RECORDS DESTRUCTION, INC.	0794347		<u>RECORDS DESTRUCTION 01/01-01/31/26- SEWER</u>	02/01/2026	9.36	.00	<u>21-6052 CONTRACT SERVICES</u>	0	2/26		
1633	WESTERN RECORDS DESTRUCTION, INC.	0794347		<u>RECORDS DESTRUCTION 01/01-01/31/26- P.I</u>	02/01/2026	3.60	.00	<u>25-6052 CONTRACT SERVICES</u>	0	2/26		
1633	WESTERN RECORDS DESTRUCTION, INC.	0794347		<u>RECORDS DESTRUCTION 01/01-01/31/26- WATER</u>	02/01/2026	9.36	.00	<u>20-6052 CONTRACT SERVICES</u>	0	2/26		
1633	WESTERN RECORDS DESTRUCTION, INC.	0794347		<u>RECORDS DESTRUCTION 01/01-01/31/26- ADMIN</u>	02/01/2026	13.68	.00	<u>01-6052 CONTRACT SERVICES</u>	0	2/26		
Total 0794347:						36.00	.00					
Total WESTERN RECORDS DESTRUCTION, INC.:						36.00	.00					
WESTERN STATES EQUIPMENT CO.												
98	WESTERN STATES EQUIPMENT CO.	IN003497643		<u>OIL SAMPLE AND GENERATOR REPAIR AT PATAGONIA LIFT STATION, FEB. 26</u>	02/10/2026	1,384.83	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total IN003497643:						1,384.83	.00					
98	WESTERN STATES EQUIPMENT CO.	IN003497647		<u>OIL SAMPLE AND GENERATOR REPAIR AT WELL #12, FEB. 26</u>	02/10/2026	1,560.13	.00	<u>20-6150 M & R - SYSTEM</u>	0	2/26		
Total IN003497647:						1,560.13	.00					
98	WESTERN STATES EQUIPMENT CO.	IN003498858		<u>OIL SAMPLE AND GENERATOR REPAIR AT CEDAR WELL, FEB. 26</u>	02/11/2026	1,686.00	.00	<u>20-6150 M & R - SYSTEM</u>	0	2/26		
Total IN003498858:						1,686.00	.00					
98	WESTERN STATES EQUIPMENT CO.	IN003500543	22670	<u>OIL SAMPLE AND GENERATOR REPAIR DANSKIN GENERATOR, R. JONES, FEB. 26</u>	02/12/2026	1,456.97	.00	<u>20-6150 M & R - SYSTEM</u>	0	2/26		
Total IN003500543:						1,456.97	.00					
98	WESTERN STATES EQUIPMENT CO.	IN003503272		<u>OIL SAMPLE AND GENERATOR REPAIR AT WELL 10, FEB. 26</u>	02/16/2026	1,620.67	.00	<u>20-6150 M & R - SYSTEM</u>	0	2/26		
Total IN003503272:						1,620.67	.00					
98	WESTERN STATES EQUIPMENT CO.	IN003509903	22709	<u>HYDRAULIC HOSE FOR PARKS TOOL CAT, J. DURHAM, FEB '26</u>	02/20/2026	56.67	.00	<u>01-6142 MAINT. & REPAIR - EQUIPMENT</u>	1004	2/26		
Total IN003509903:						56.67	.00					
98	WESTERN STATES EQUIPMENT CO.	IN003510494		<u>OIL SAMPLE AND GENERATOR REPAIR, T. FLEMING, FEB '26</u>	02/22/2026	1,530.20	.00	<u>21-6150 M & R - SYSTEM</u>	0	2/26		
Total IN003510494:						1,530.20	.00					
Total WESTERN STATES EQUIPMENT CO.:						9,295.47	.00					

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 57
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
WESTERN TROPHY & ENGRAVING, IN												
124	WESTERN TROPHY & ENGRAVING, IN	28472	22450	<u>SERVICE PLAQUE FOR N. STAUFFER, Z. MONTENEGRO, JAN 25</u>	02/11/2026	17.91	.00	20-6165 OFFICE SUPPLIES	0	2/26		
124	WESTERN TROPHY & ENGRAVING, IN	28472	22450	<u>SERVICE PLAQUE FOR N. STAUFFER, Z. MONTENEGRO, JAN 25</u>	02/11/2026	13.57	.00	01-6165 OFFICE SUPPLIES	0	2/26		
124	WESTERN TROPHY & ENGRAVING, IN	28472	22450	<u>SERVICE PLAQUE FOR D. STEPHENS, Z. MONTENEGRO, JAN 25</u>	02/11/2026	54.25	.00	01-6165 OFFICE SUPPLIES	1005	2/26		
124	WESTERN TROPHY & ENGRAVING, IN	28472	22450	<u>SERVICE PLAQUE FOR N. STAUFFER, Z. MONTENEGRO, JAN 25</u>	02/11/2026	17.91	.00	21-6165 OFFICE SUPPLIES	0	2/26		
124	WESTERN TROPHY & ENGRAVING, IN	28472	22450	<u>SERVICE PLAQUE FOR N. STAUFFER, Z. MONTENEGRO, JAN 25</u>	02/11/2026	4.86	.00	25-6165 OFFICE SUPPLIES	0	2/26		
Total 28472:						108.50	.00					
Total WESTERN TROPHY & ENGRAVING, IN:						108.50	.00					
WHITE, PETERSON, GIGRAY, & NICHOLS P.A.												
1958	WHITE, PETERSON, GIGRAY, & NICHOLS P.A.	172094		<u>LEGAL SERVICES, GENERAL, JAN. 26</u>	01/31/2026	3,944.78	3,944.78	01-6202 PROFESSIONAL SERVICES	0	2/26	02/20/2026	
Total 172094:						3,944.78	3,944.78					
1958	WHITE, PETERSON, GIGRAY, & NICHOLS P.A.	172095		<u>LEGAL SERVICES, P&Z/DEVELOPMENT SERVICES, JAN. 26</u>	01/31/2026	40.31	40.31	01-6202 PROFESSIONAL SERVICES	4000	2/26	02/20/2026	
Total 172095:						40.31	40.31					
1958	WHITE, PETERSON, GIGRAY, & NICHOLS P.A.	172098		<u>LEGAL SERVICES, SOLID WASTE SYSTEM FRANCHISE, JAN 26</u>	01/31/2026	572.88	572.88	01-6202 PROFESSIONAL SERVICES	0	2/26	02/20/2026	

City of Kuna

Payment Approval Report - City Council Approval
 Report dates: 2/13/2026-2/26/2026

Page: 58
 Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
Total 172098:						572.88	572.88					
1958	WHITE, PETERSON, GIGRAY, & NICHOLS P.A.	172099		<u>LEGAL SERVICE, IMPACT FEES, JAN 26</u>	01/31/2026	131.55	131.55	01-6202 PROFESSIONAL SERVICES	0	2/26	02/20/2026	
Total 172099:						131.55	131.55					
1958	WHITE, PETERSON, GIGRAY, & NICHOLS P.A.	172100		<u>LEGAL SERVICES, THORNTON/TOLEDO JUDICIAL REVIEW, JAN 26</u>	01/31/2026	5,355.33	5,355.33	01-6202 PROFESSIONAL SERVICES	1003	2/26	02/20/2026	
Total 172100:						5,355.33	5,355.33					
Total WHITE, PETERSON, GIGRAY, & NICHOLS P.A.:						10,044.85	10,044.85					
Grand Totals:						697,978.53	435,646.07					

Dated: _____

Mayor: _____

City Council: _____

City Treasurer: _____

City of Kuna

Payment Approval Report - City Council Approval
Report dates: 2/13/2026-2/26/2026

Page: 59
Feb 25, 2026 03:39PM

Vendor #	Vendor Name	Invoice Number	PO #	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account and Title	GL Activity #	GL Period	Date Paid	Voided
----------	-------------	----------------	------	-------------	--------------	-----------------------	-------------	----------------------	---------------	-----------	-----------	--------

Report Criteria:

- Detail report.
 - Invoices with totals above \$0.00 included.
 - Paid and unpaid invoices included.
-

CASE No. 25-30-FP

MEMORY RANCH SUB. No. 7, Final Plat

Planner: Troy Behunin

TBehunin@KunaID.Gov

Phone: 208.387.7729

ALL APPLICATION MATERIALS:
[25-30-FP, MEMORY RANCH SUB. No. 7](#)

If you require assistance accessing the application materials through the link provided above or would like to review the application materials in person at City Hall please contact the assigned planner.



**CITY OF KUNA:
CITY COUNCIL
STAFF MEMO**

Kuna City Council Staff Memo

Entitlements Requested:	Subdivision	Rezone	Annexation	Special Use	Final Plat	Design Review	Other
Title:	Memory Ranch Sub No. 7		Application Number:		25-30-FP		
Date:	03.03.2026		Staff Contact:		Troy Behunin		
Owner(s)/Applicant:	Challenger Development Inc.		Applicant Contact:		Kent Brown		
Representative:	Kent Brown		Representative Contact:		kentlkb@gmail.com		

Purpose

The applicant requests final plat approval for Memory Ranch Subdivision No. 7, for 65 single family home lots and six (6) common lots encompassing approx. 13.59 ac.. This site is located near the SEC of N Shayla Ave., and W Lake Hazel Road within Sec 3, T2N, R1W Boise, Meridian.

Statement of Fact

Parcel Number(s):	S1303121455
Future Land Use Map Designation:	Medium Density Residential
Existing Land Use:	Land Under Development
Current Zoning:	R-6, Medium Density Residential
Proposed Zoning:	Same
Development Area:	13.59 Acres
Adjacent Zoning Districts:	North: R-6. East: R-6, South: R-6, West: R-6.
Adjacent Street(s) Existing & Proposed:	North: Lake Hazel Rd.; East: N Ten Mile Rd; South: W Butterfly Rd; West: N Shayla Ave.
Internal Street(s) Existing & Proposed:	S Lumberton Way., S Reidsville Rd., W Cold Rain Ave., W Mobeetie St., and W Lakehills St..
Adjacent Bike/Pedestrian Facilities:	None existing. Pedestrian & Bike proposed along the Harris Lateral with this final plat.
Adjacent Parks:	None
Land Dedication Requirements:	N/A

Comprehensive Plan and Future Land Use Map Analysis

The Comprehensive Plan identifies the subject property as Medium Density Residential. The current zone, R-6 (Medium Density Residential) is viewed as a compatible zoning district.

Staff Analysis

The applicant requests final plat approval for the Memory Ranch Subdivision No. 7, creating 65 single family home lots, six (6) common lots encompassing approx. 13.59 acres.

Memory Ranch Subdivision No. 7, is a part of the greater Memory Ranch Subdivision development, which was approved by City Council December 12, 2020. Upon staff review, the proposed application meets the requirements of Kuna City Code and State Code.

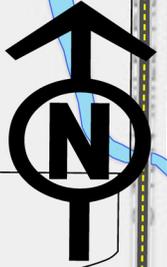
Recommended Conditions of Approval

Standard Conditions:

1. Developer/Owner/Applicant shall work with Ada County Highway District and the City of Kuna to complete all required traffic improvements to provide public access to the site as this project will have internal private streets, as detailed in the Ada County Highway District staff report.
2. Developer/Owner/Applicant shall measure all front building setbacks from back of sidewalk on all internal local roads.
3. Applicant shall ensure the proper easement widths on all lots in accordance with KCC 5-9-308.
4. It is the responsibility of the Developer to ensure any anticipated buildings fit any given buildable lot.
5. Fencing within and around the site shall comply with KCC 5-8-1005 (unless specifically approved otherwise and permitted).
6. All required landscaping shall be permanently maintained in a healthy condition. The property Owner shall remove and replace unhealthy or dead plant material within 3 days or as the planting season permits as required to meet the standards of these requirements. Maintenance and planting in public Rights-of-Way shall be with approval from ACHD.
7. Landscaping shall not be placed within ten (10) feet of any meter pits, pressurized irrigation valves and/or ACHD underground facilities and must honor all vision triangles.
8. All signage within/for the project shall comply with Kuna City Code and shall be approved through the applicable sign approval process listed in KCC 5-8-1704 through 1706.
9. If any revisions are made, the Applicant shall provide the Planning and Zoning Staff with a revised copy of the Preliminary Plat. Any revisions of the Plat are subject to Administrative Determination to rule if the revision is substantial.
10. Installation of service facilities shall comply with the requirements of the public utility or irrigation district providing the services. All utilities shall be installed underground, see KCC 5-9-402-B-22.
11. Connection to City Services (Sewer and Water) is required. The Applicant shall conform to all corresponding City of Kuna Master Plans.
12. The Developer/Owner/Applicant, and any future assigns having an interest in the subject property, shall fully comply with all conditions of development as approved by the City Council, or seek amending them through Public Hearing processes.
13. Developer/Owner/Applicant/Contractors are hereby notified of Kuna's working hours. Construction of any kind shall only be conducted within hours specified in KCC 10-6-3. Noises and other public nuisances/distractions outside of this time frame are subject to lawful penalties
14. Developer/Owner/Applicant is hereby notified of Kuna's weed control policies and requirements KCC 8-1-3. Weeds, grasses, vines or other growth which endanger property or are over 12 inches in height shall be continuously cut down, weeded out, sprayed, burned, removed or destroyed throughout all seasons.

15. Upon City Council's approval, no revisions shall be made to the final plat. If revisions are desired, the Applicant shall bring a copy of the changes to Planning and Zoning staff to determine if a new approval is required via the Public Hearing process.
16. Correct and verified as-built (record drawings) drawings shall be required before occupancy or Final Plat approval by City Engineer is granted.
17. Applicant is conditioned to work with the City Engineer for proper easement widths for the project as a whole.
18. Developer/Owner/Applicant and all successors shall comply with all Local, State and Federal Laws.

Vicinity Map



W Lake Hazel Rd

W Remembrance Dr

S Dedication Way

S Memory Way

S Allegiance Ave

W Devotion Dr

W Tribute St

S Shayla Ave

S Old Farm Ave

S Donaway Ave

S Ten Mile Rd

fly St

	SUBJECT SITE
	CITY LIMITS
	ROAD_CENTERLINE
	RAILROAD_LINE
	WATER_FEATURES

KENT BROWN PLANNING SERVICES

December 1, 2025

Kuna City Planning & Development Services
PO Box 13
Kuna, ID 83634

RE: Memory Ranch Subdivision No 7 Final Plat Application

Dear Planning Staff:

On behalf of Corey Barton/ Challenger Development Inc, we are requesting approval of the Final Plat application for Memory Ranch Subdivision No 7. The site is located near the southeast corner of Shayla Ave and Lake Hazel Road. The site is currently vacant and is 13.593 acres in size.

Memory Ranch Subdivision No 7 is proposed with 71 total lots, consisting of 65 single-family buildable and 6 common, The common area lots will consist of landscape buffers, micro pathways and pocket park. The final plat complies too with all the preliminary plat requirements. The proposed construction design has been done to comply with all City and ACHD and general engineering practices. The construction is close to paving the streets.

If you have any questions regarding this or any other of our application for Memory Ranch Subdivision, feel free to contact me.

Sincerely,



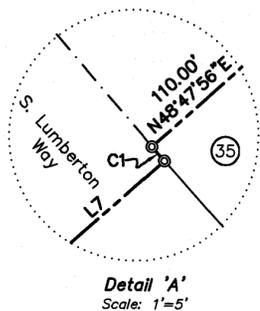
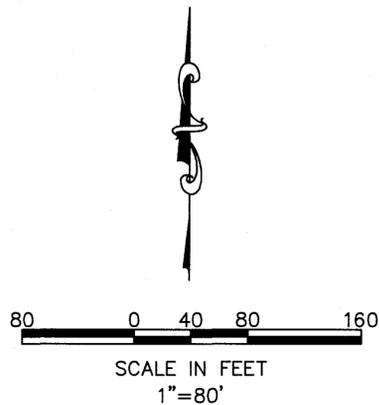
Kent Brown
Planner

PLAT SHOWING MEMORY RANCH SUBDIVISION NO. 7

Located in the Northeast 1/4 of Section 3,
Township 2 North, Range 1 West, B.M., City of Kuna,
Ada County, Idaho
2025

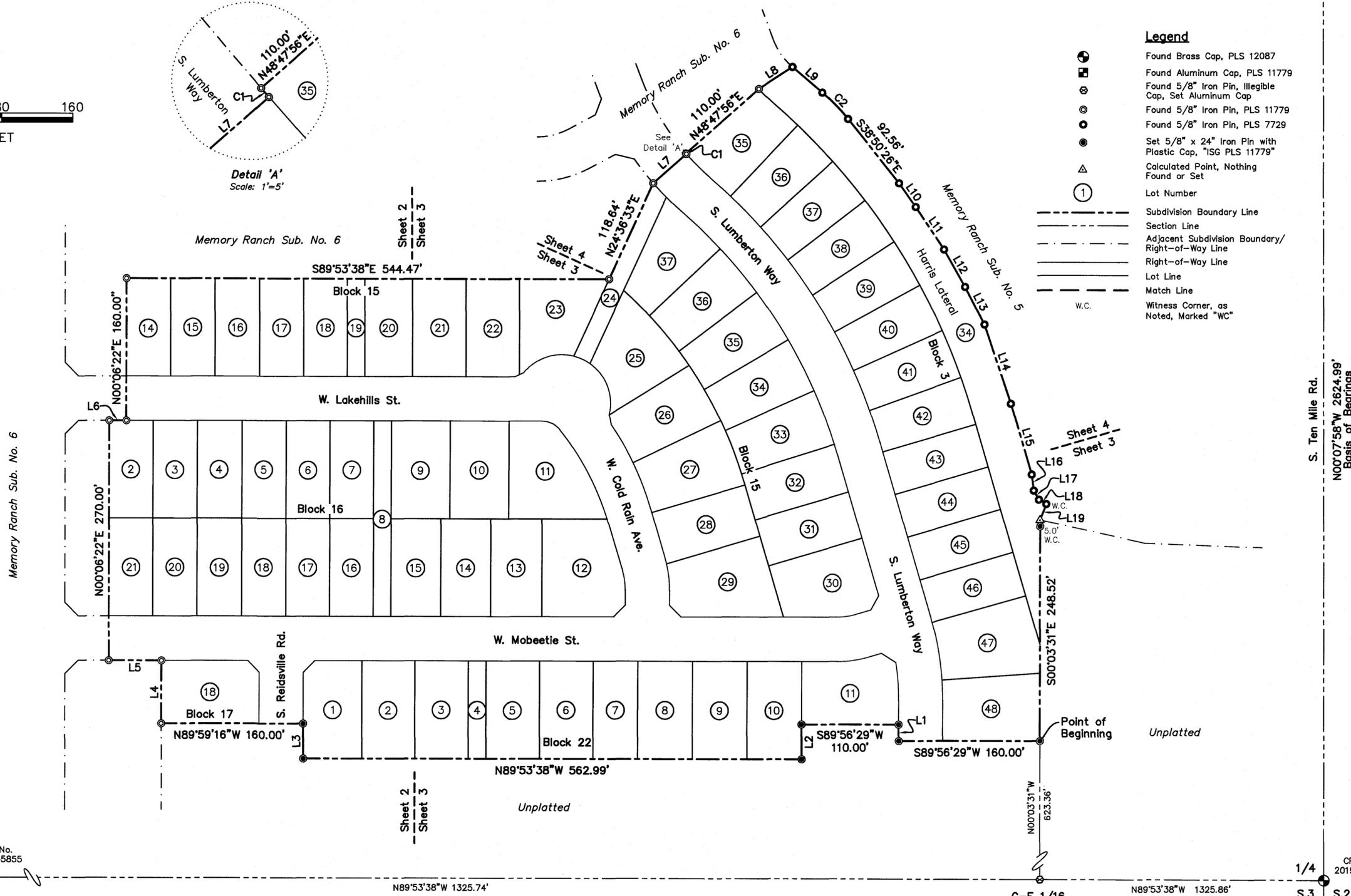
CP&F No.
2019-004529

W. Lake Hazel Rd. S.34 S.35 T.3N.
S.3 S.2 T.2N.



- Legend**
- Found Brass Cap, PLS 12087
 - Found Aluminum Cap, PLS 11779
 - Found 5/8" Iron Pin, Illegible Cap, Set Aluminum Cap
 - Found 5/8" Iron Pin, PLS 11779
 - Found 5/8" Iron Pin, PLS 7729
 - Set 5/8" x 24" Iron Pin with Plastic Cap, "ISG PLS 11779"
 - Calculated Point, Nothing Found or Set
 - Lot Number
 - Subdivision Boundary Line
 - Section Line
 - Adjacent Subdivision Boundary/Right-of-Way Line
 - Right-of-Way Line
 - Lot Line
 - Match Line
 - Witness Corner, as Noted, Marked "WC"

Line #	Direction	Length
L1	N00°03'31"W	18.42'
L2	S00°03'31"E	39.00'
L3	N00°00'44"E	39.26'
L4	N00°00'44"E	71.00'
L5	N89°53'38"W	60.10'
L6	S89°53'38"E	19.40'
L7	N48°37'34"E	50.00'
L8	N57°09'28"E	45.12'
L9	S49°43'37"E	44.40'
L10	S34°57'17"E	32.56'
L11	S33°58'50"E	57.91'
L12	S29°41'13"E	48.49'
L13	S27°25'28"E	47.48'
L14	S18°47'00"E	94.00'
L15	S16°27'09"E	83.07'
L16	S07°19'04"E	18.22'
L17	S29°40'00"E	11.84'
L18	S58°50'42"E	9.81'
L19	S21°42'17"W	19.26'



CP&F No.
2024-045855

C 1/4

CP&F No.
2019-004529

1/4 S.3 S.2

Surveyors Narrative:

The purpose of this survey is to subdivide the property shown hereon. The property is as conveyed by a Warranty Deed recorded as Instrument No. 2025- and a Warranty Deed recorded as Instrument No. 2025- records of Ada County, Idaho. The property is adjacent to Memory Ranch Subdivision No. 5, Memory Ranch Subdivision No. 6 and is a portion of the property shown on Record of Survey No. 7818 and 8745, records of Ada County, Idaho. The monumentation found per said Plats, Record of Survey's and existing Section corners were held as controlling corners for this plat.

The Basis of Bearings is taken to be N00°07'58"W between the 1/4 corner common to Sections 2 and 3, T.2N., R.1W., and the Section corner common to Sections 2 & 3, T.2N., R.1W., B.M., and Sections 34 & 35, T.3N., R.1W., B.M., Ada County, Idaho.

Reference Documents

- Deed:
- ROS No.: 508, 690, 2171, 2210, 2507, 2593, 4847, 7818 & 8745
 - Saddle Ridge Estates Sub., Bk. 80, Pg. 8606-8610
 - Memory Ranch Sub. No. 5, Bk. 124, Pg. 19699-19703
 - Memory Ranch Sub. No. 5, Bk. 129, Pg. 20952-20957

Curve #	Length	Radius	Delta	Bearing	Chord
C1	0.83'	275.00'	0°10'23"	N41°17'15"W	0.83'
C2	41.61'	219.00'	10°53'11"	S44°17'02"E	41.55'

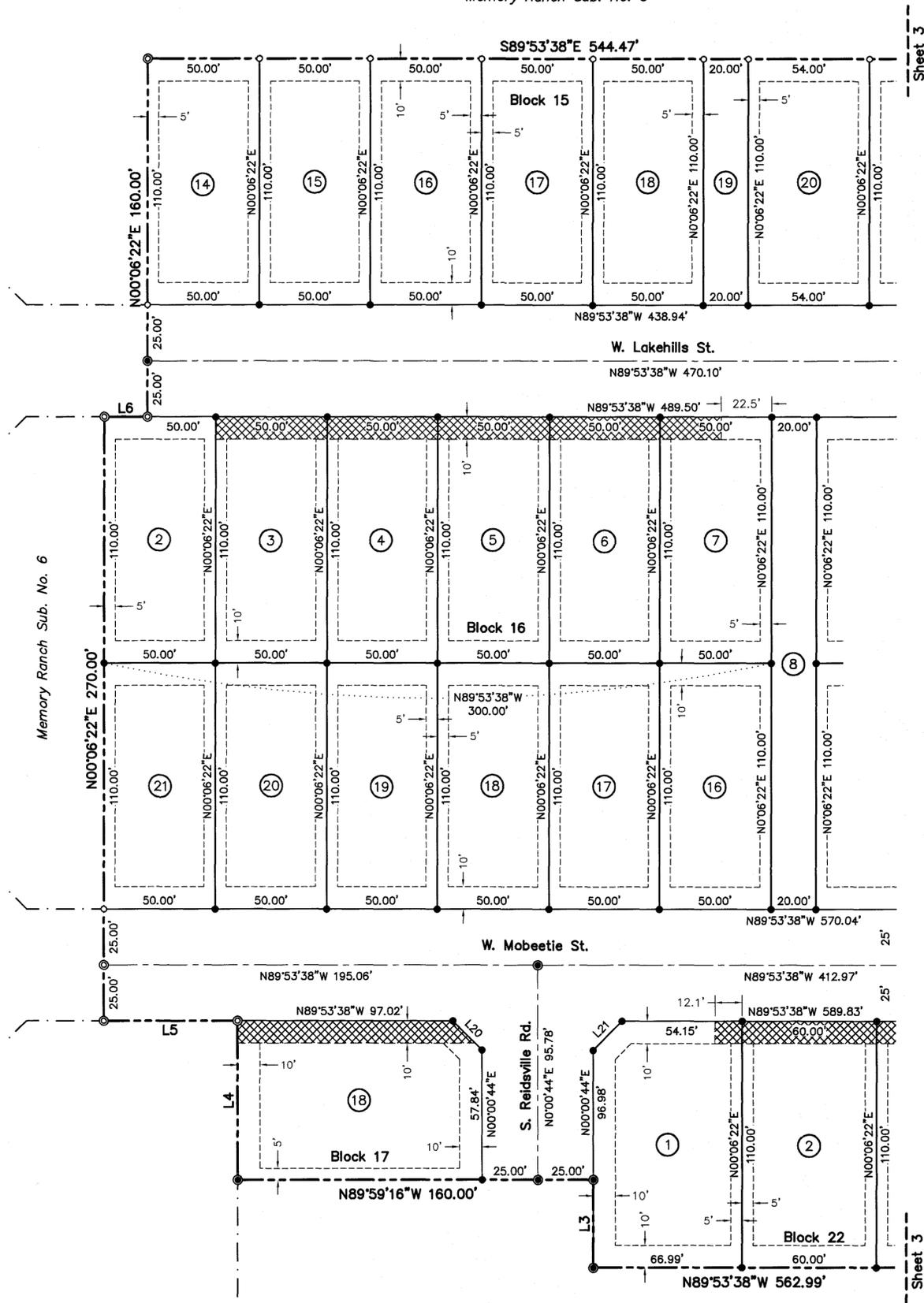


CODY M. McCAMMON, PLS 11779
IDAHO SURVEY GROUP
9955 W. EMERALD ST
BOISE, ID 83704

Bailey Engineering, Inc.
CIVIL ENGINEERING | PLANNING | CADD
1119 E. STATE STREET, SUITE 210 TEL 208-938-0013
EAGLE, ID 83616 www.baileyengineers.com

MEMORY RANCH SUBDIVISION NO. 7

Memory Ranch Sub. No. 6



Sheet 5

Sheet 5

Line Table		
Line #	Direction	Length
L1	N00°03'31"W	18.42'
L2	S00°03'31"E	39.00'
L3	N00°00'44"E	39.28'
L4	N00°00'44"E	71.00'
L5	N89°53'38"W	60.10'
L6	N89°53'38"W	19.40'
L7	S89°53'38"E	19.40'
L8	N48°37'34"E	50.00'
L9	N57°09'28"E	45.12'
L10	S49°43'37"E	44.40'
L11	S34°57'17"E	32.56'
L12	S33°58'50"E	57.91'
L13	S29°41'13"E	48.49'
L14	S27°25'28"E	47.48'
L15	S18°47'00"E	94.00'
L16	S16°27'09"E	83.07'
L17	S07°19'04"E	18.22'
L18	S29°40'00"E	11.84'
L19	S58°50'42"E	9.81'
L20	S21°42'17"W	19.26'
L21	S44°56'27"E	18.37'
L22	N45°03'33"E	18.40'
L23	N45°06'22"E	18.38'
L24	N00°06'22"E	17.45'
L25	S00°06'22"W	17.45'
L26	S44°53'38"E	18.38'
L27	S09°59'46"E	10.44'
L28	N64°39'58"E	11.17'
L29	S00°03'31"E	45.82'
L30	S00°03'31"E	27.40'
L31	S00°03'31"E	45.82'
L32	S16°27'09"E	3.68'
L33	S57°41'20"E	19.55'
L34	N73°32'51"E	15.19'
L35	N73°32'51"E	17.45'
L36	N28°32'51"E	18.38'

Curve Table					
Curve #	Length	Radius	Delta	Bearing	Chord
C1	0.83'	275.00'	0°10'23"	S41°17'15"E	0.83'
C2	41.61'	219.00'	10°53'11"	S44°17'02"E	41.55'
C3	28.90'	100.00'	16°33'31"	N08°10'24"W	28.80'
C4	21.68'	75.00'	16°33'31"	N08°10'24"W	21.60'
C5	36.13'	125.00'	16°33'31"	S08°10'24"E	36.00'
C6	29.64'	125.00'	13°35'03"	S06°41'10"E	29.57'
C7	6.49'	125.00'	2°58'28"	S14°57'55"E	6.49'
C8	128.22'	330.00'	22°15'44"	N27°35'01"W	127.42'
C9	118.51'	305.00'	22°15'44"	S27°35'01"E	117.76'
C10	114.74'	305.00'	21°33'16"	N27°56'15"W	114.06'
C11	3.77'	305.00'	0°42'28"	N16°48'23"W	3.77'
C12	106.75'	355.00'	17°13'46"	S25°04'02"E	106.35'
C13	56.65'	355.00'	9°08'36"	S21°01'27"E	56.59'
C14	50.10'	355.00'	8°05'11"	S29°38'20"E	50.06'
C15	44.66'	50.00'	51°10'45"	N64°18'16"W	43.19'
C16	22.33'	50.00'	25°35'22"	N77°05'57"W	22.15'
C17	22.33'	50.00'	25°35'22"	N51°30'35"W	22.15'
C18	22.33'	25.00'	51°10'45"	N64°18'16"W	21.60'
C19	148.27'	55.00'	154°27'49"	S63°32'32"E	107.28'
C20	65.86'	55.00'	68°36'17"	S20°36'46"E	61.99'
C21	20.11'	55.00'	20°57'05"	S65°23'27"E	20.00'
C22	62.31'	55.00'	64°54'27"	N71°40'47"E	59.03'
C23	28.90'	100.00'	16°33'31"	N81°49'36"E	28.80'
C24	21.68'	75.00'	16°33'31"	N81°49'36"E	21.60'
C25	36.13'	125.00'	16°33'31"	N81°49'36"E	36.00'
C26	85.84'	300.00'	16°23'38"	N08°15'20"W	85.55'
C27	42.56'	275.00'	8°51'59"	S04°29'31"E	42.51'
C28	92.99'	325.00'	16°23'38"	S08°15'20"E	92.67'
C29	22.79'	325.00'	4°01'03"	N02°04'03"W	22.78'
C30	66.06'	325.00'	11°38'43"	N09°53'56"W	65.94'
C31	4.15'	325.00'	0°43'51"	N16°05'13"W	4.15'
C32	344.34'	600.00'	32°52'54"	N32°53'36"W	339.63'
C33	329.99'	575.00'	32°52'54"	N32°53'36"W	325.48'
C34	11.66'	575.00'	1°09'43"	N17°02'01"W	11.66'
C35	64.69'	575.00'	6°26'46"	N20°50'15"W	64.66'
C36	64.33'	575.00'	6°24'38"	N27°15'57"W	64.30'

Curve Table					
Curve #	Length	Radius	Delta	Bearing	Chord
C37	64.33'	575.00'	6°24'38"	N33°40'35"W	64.30'
C38	64.33'	575.00'	6°24'38"	N40°05'13"W	64.30'
C39	60.63'	575.00'	6°02'30"	N46°18'48"W	60.60'
C40	358.68'	625.00'	32°52'54"	S32°53'36"E	353.78'
C41	36.78'	625.00'	3°22'17"	N18°08'17"W	36.77'
C42	48.46'	625.00'	4°26'34"	N22°02'43"W	48.45'
C43	48.46'	625.00'	4°26'34"	N26°29'16"W	48.45'
C44	48.46'	625.00'	4°26'34"	N30°55'50"W	48.45'
C45	48.46'	625.00'	4°26'34"	N35°22'23"W	48.45'
C46	48.46'	625.00'	4°26'34"	N39°48'57"W	48.45'
C47	48.46'	625.00'	4°26'34"	N44°15'30"W	48.45'
C48	31.14'	625.00'	2°51'16"	N47°54'25"W	31.13'
C49	41.68'	300.00'	7°57'36"	S45°21'15"E	41.65'
C50	39.04'	275.00'	8°07'59"	S45°16'03"E	39.00'
C51	45.15'	325.00'	7°57'36"	S45°21'15"E	45.12'
C52	23.56'	325.00'	4°09'13"	N47°15'26"W	23.56'
C53	21.59'	325.00'	3°48'24"	N43°16'38"W	21.59'
C54	421.81'	735.00'	32°52'54"	N32°53'36"W	416.05'
C55	43.25'	735.00'	3°22'17"	N18°08'17"W	43.24'
C56	56.99'	735.00'	4°26'34"	N22°02'43"W	56.98'
C57	56.99'	735.00'	4°26'34"	N26°29'16"W	56.98'
C58	56.99'	735.00'	4°26'34"	N30°55'50"W	56.98'
C59	56.99'	735.00'	4°26'34"	N35°22'23"W	56.98'
C60	56.99'	735.00'	4°26'34"	N39°48'57"W	56.98'
C61	56.99'	735.00'	4°26'34"	N44°15'30"W	56.98'
C62	36.62'	735.00'	2°51'16"	N47°54'25"W	36.61'
C63	23.42'	165.00'	8°07'59"	S45°16'03"E	23.40'
C64	40.65'	465.00'	5°00'30"	N45°47'47"W	40.63'
C65	52.03'	465.00'	6°24'38"	N40°05'13"W	52.00'
C66	52.03'	474.15'	6°17'13"	N33°40'35"W	52.00'
C67	52.03'	465.00'	6°24'38"	N27°15'57"W	52.00'
C68	52.31'	465.00'	6°26'46"	N20°50'15"W	52.29'
C69	9.43'	465.00'	1°09'43"	N17°02'01"W	9.43'
C70	112.37'	465.00'	13°50'47"	N41°22'39"W	112.10'
C71	71.89'	465.00'	8°51'30"	N30°01'30"W	71.82'
C72	74.21'	465.00'	9°08'36"	N21°01'27"W	74.13'

Legend

- Found 1/2" Iron Pin, PLS 11779
- ⊙ Found 5/8" Iron Pin, PLS 11779
- Found 5/8" Iron Pin, PLS 7729
- Set 1/2" x 24" Iron Pin with Plastic Cap, "ISG PLS 11779"
- Set 5/8" x 24" Iron Pin with Plastic Cap, "ISG PLS 11779"
- △ Calculated Point, Nothing Found or Set
- ① Lot Number
- Subdivision Boundary Line
- - - Adjacent Subdivision Boundary Line
- Right-of-Way Line
- Lot Line
- Centerline
- Tie Line
- Easement Line, (Note 1)
- ACHD Easement, (Note 10)
- Match Line
- W.C. Witness Corner, as Noted, Marked "WC"

See Sheet 4 for Notes



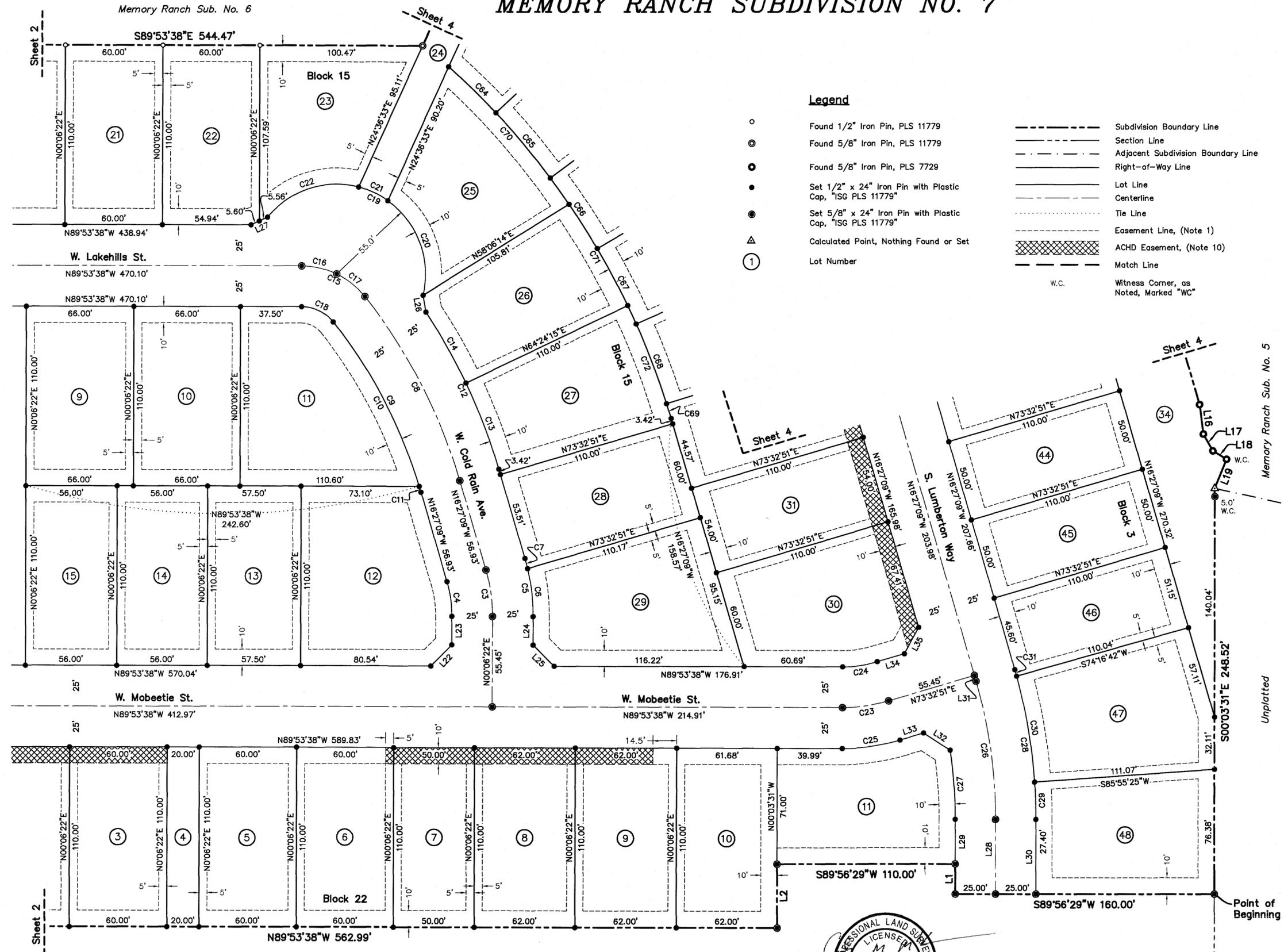
CODY M. McCAMMON, PLS 11779
IDAHO SURVEY GROUP
9955 W. EMERALD ST
BOISE, ID 83704



CIVIL ENGINEERING | PLANNING | CADD
1119 E. STATE STREET, SUITE 210 TEL 208-938-0013
EAGLE, ID 83616 www.baileyengineers.com

MEMORY RANCH SUBDIVISION NO. 7

Memory Ranch Sub. No. 6



Legend

- Found 1/2" Iron Pin, PLS 11779
 - ⊙ Found 5/8" Iron Pin, PLS 11779
 - Found 5/8" Iron Pin, PLS 7729
 - Set 1/2" x 24" Iron Pin with Plastic Cap, "ISG PLS 11779"
 - Set 5/8" x 24" Iron Pin with Plastic Cap, "ISG PLS 11779"
 - △ Calculated Point, Nothing Found or Set
 - ① Lot Number
- Subdivision Boundary Line
 - - - Section Line
 - · - · - Adjacent Subdivision Boundary Line
 - Right-of-Way Line
 - Lot Line
 - Centerline
 - Tie Line
 - · - · - Easement Line, (Note 1)
 - ▨ ACHD Easement, (Note 10)
 - Match Line
 - W.C. Witness Corner, as Noted, Marked "WC"



See Sheet 2 for Line and Curve Tables
See Sheet 4 for Notes

CODY M. MCCAMMON, PLS 11779
IDAHO SURVEY GROUP
9955 W. EMERALD ST
BOISE, ID 83704

Bailey Engineering, Inc.

CIVIL ENGINEERING | PLANNING | CADD
1119 E. STATE STREET, SUITE 210 TEL 208-938-0013
EAGLE, ID 83616 www.baileyengineers.com

MEMORY RANCH SUBDIVISION NO. 7



Legend

- Found 5/8" Iron Pin, PLS 11779
- Found 5/8" Iron Pin, PLS 7729
- Set 1/2" x 24" Iron Pin with Plastic Cap, "ISG PLS 11779"
- Set 5/8" x 24" Iron Pin with Plastic Cap, "ISG PLS 11779"
- ① Lot Number
- Subdivision Boundary Line
- - - - - Adjacent Subdivision Boundary Line
- Right-of-Way Line
- Lot Line
- Centerline
- - - - - Easement Line, (Note 1)
- ▨ ACHD Easement, (Note 10)
- Match Line

Notes:

1. Unless otherwise shown and dimensioned, A ten (10) foot wide permanent public utilities, property drainage, Kuna City water, Kuna City sewer, Kuna City drainage and Kuna City pressure irrigation easement is hereby designated on all lots adjacent to a public right-of-way. A ten (10) foot wide permanent Kuna City pressure irrigation easement is hereby designated on all lots adjacent to a rear lot line or subdivision boundary. A five (5) foot wide property drainage easement is hereby designated on all lots on each side of interior lot lines, except where a City of Kuna pressure irrigation main is constructed, for said lots a ten (10) feet wide City of Kuna pressure irrigation and property drainage easement is hereby designated.
2. Any resubdivision of this Plat shall comply with the applicable zoning regulations in effect at the time of resubdivision and may require amendment of the development agreement.
3. Minimum building setbacks shall be in accordance with the City of Kuna applicable zoning and subdivision regulations at the time of issuance of individual building permits or as specifically approved and/or required.
4. This development recognizes Idaho Code Section 22-4503, right to farm act, which states: "No agricultural facility or an expansion thereof shall be or become a nuisance, private or public, by any changed conditions in or about the surrounding nonagricultural activities after it has been in operation for more than one (1) year, when the operation, facility or expansion was not a nuisance at the time it began or was constructed. The provisions of this section shall not apply when a nuisance results from the improper or negligent operation of an agricultural operation, agricultural facility or expansion thereof.
5. The lands included in this plat are located in the Kuna Municipal Irrigation System service area (Phone Number: 208-922-5546). Irrigation water will be provided to all lots through a pressure irrigation delivery system which has been approved pursuant to Section 31-3805(4) Idaho Code. The purchaser of each lot shall remain subject to all assessments levied by the City of Kuna. All unpaid irrigation entity assessments are a lien on the land. The City of Kuna will own, operate and maintain the pressure irrigation system.
6. Lot 34, Block 3, Lots 19 and 24 Block 15, Lot 8, Block 16, and Lots 4 and 11, Block 22, are designated as common area lots to be owned and maintained by the Memory Ranch Subdivision Homeowner's Association. The Homeowners' Association (HOA), its ownership and maintenance commitments cannot be dissolved without the express written consent of the City of Kuna, Idaho. All improved individual lots are subject to the fractional share of the irrigation assessment for each HOA common lot(s) that receive(s) municipal irrigation. If the assessment is not paid by the HOA, the individual improved lots are subject to a lien for non-payment.
7. A blanket easement for public utilities, property drainage and Kuna City pressure irrigation is hereby designated co-located with Lots 19 and 24 Block 15, Lot 8, Block 16, and Lots 4, Block 22.
8. A blanket easement for the operation, maintenance and replacement of the Harris Lateral is hereby designated co-located with Lot 34, Block 3 to the benefit of the Bureau of Reclamation via Boise Project Board of Control.
9. The maintenance of any irrigation or drainage pipe or ditch crossing a lot is the responsibility of the lot owner unless such responsibility is assumed by an irrigation/drainage entity
10. Portions of Lots 30-32, Block 15, Lots 3-7, Block 16, Lot 18, Block 17 and Lots 1-3, 6-9, Block 22 are servient to and contain the ACHD Storm Water Drainage System. These lots are encumbered by that certain Master Perpetual Storm Water Drainage Easement recorded on November 10, 2015, as Instrument No. 2015-103256, official records of Ada County, and incorporated herein by this reference as if set forth in full (the "Master Easement"). The Master Easement and the Storm Water Drainage System are dedicated to ACHD pursuant to Section 40-2302 Idaho Code. The Master Easement is for the Operation and Maintenance of the Storm Water Drainage System.
11. ACHD Temporary License Agreement - See Inst. No. 2025-
12. Survey monuments shall be preserved, set, and/or restored in accordance with IC 50-1303.

See Sheet 2 for Line and Curve Tables



CODY M. McCAMMON, PLS 11779
 IDAHO SURVEY GROUP
 9955 W. EMERALD ST
 BOISE, ID 83704

Bailey Engineering, Inc.
 CIVIL ENGINEERING | PLANNING | CADD
 1119 E. STATE STREET, SUITE 210 TEL 208-938-0013
 EAGLE, ID 83616 www.baileyengineers.com

MEMORY RANCH SUBDIVISION NO. 7

Certificate of Owners

Know all men by these presents: that Challenger Development, Inc., an Idaho Corporation is the Owner of the Property described as follows:

A parcel of land located in the Northeast 1/4 of Section 3, Township 2 North, Range 1 West, Boise Meridian, City of Kuna, Ada County, Idaho more particularly described as follows:

Commencing at the East 1/4 corner of said Section 3 from which the Northeast corner of said Section 3 bears North 00°07'58" West, 2,624.99 feet; thence on the east-west centerline of said Section 3, North 89°53'38" West, 1,325.86 feet to the Center-East 1/16 corner; thence on the west boundary line of the Southeast 1/4 of the Northeast 1/4 of said Section 3, North 00°03'31" West, 623.36 feet to the POINT OF BEGINNING;

thence leaving said west boundary line, South 89°56'29" West, 160.00 feet;

thence North 00°03'31" West, 18.42 feet;

thence South 89°56'29" West, 110.00 feet;

thence South 00°03'31" East, 39.00 feet;

thence North 89°53'38" West, 562.99 feet;

thence North 00°00'44" East, 39.26 feet;

thence North 89°59'16" West, 160.00 feet to the exterior boundary line of Memory Ranch Subdivision No. 6 as filed in Book 129 of Plats at Pages 20952 through 20957, records of Ada County, Idaho

thence on the exterior boundary line of said Memory Ranch Subdivision No. 6 the following eleven (11) courses and distances:

North 00°00'44" East, 71.00 feet;

North 89°53'38" West, 60.10 feet;

North 00°06'22" East, 270.00 feet;

South 89°53'38" East, 19.40 feet;

North 00°06'22" East, 160.00 feet;

South 89°53'38" East, 544.47 feet;

North 24°36'33" East, 118.64 feet;

North 48°37'34" East, 50.00 feet;

0.83 feet along the arc of a non-tangent curve to the right having a radius of 275.00 feet, a central angle of 00°10'23" and a long chord which bears North 41°17'15" West, 0.83 feet;

North 48°47'56" East, 110.00 feet;

North 57°09'28" East, 45.12 feet to the exterior boundary line of Memory Ranch Subdivision No. 5, as filed in Book 124 of Plats at Pages 19699 through 19703, records of Ada County, Idaho;

thence leaving the exterior boundary line of said Memory Ranch Subdivision No. 6 on the exterior boundary line of said Memory Ranch Subdivision No. 5 the following thirteen (13) courses and distances:

South 49°43'37" East, 44.40 feet;

41.61 feet along the arc of curve to the right having a radius of 219.00 feet, a central angle of 10°53'11" and a long chord which bears South 44°17'02" East, 41.55 feet;

South 38°50'26" East, 92.56 feet;

South 34°57'17" East, 32.56 feet;

South 33°58'50" East, 57.91 feet;

South 29°41'13" East, 48.49 feet;

South 27°25'28" East, 47.48 feet;

South 18°47'00" East, 94.00 feet;

South 16°27'09" East, 83.07 feet;

South 07°19'04" East, 18.22 feet;

South 29°40'00" East, 11.84 feet;

South 58°50'42" East, 9.81 feet;

South 21°42'17" West, 19.26 feet to the west boundary line of the Southeast 1/4 of the Northeast 1/4 of said Section 3

thence leaving the exterior boundary line of said Memory Ranch Subdivision No. 5 on said west boundary line, South 00°03'31" East, 248.52 feet to the POINT OF BEGINNING.

Containing 13.569 acres, more or less.

It is the intention of the undersigned to hereby include the above described property in this plat and to dedicate to the public, the public streets as shown on this plat. The easements indicated on said plat are not dedicated to the public. However, the right to use said easements is perpetually reserved for public utilities and for such other uses as designated hereon, no permanent structure other than for such utility purposes or such other uses are to be erected within the limits of said easements. All lots in this plat will be eligible to receive water service from the City of Kuna municipal water system and the City of Kuna Water Department has agreed in writing to serve all the lots in this subdivision. Challenger Development, Inc. hereby certifies that surface water for irrigation is reasonably available, per Section 67-6537, Idaho Code and that it is in compliance with Section 31-3805, Idaho Code.

Challenger Development, Inc., an Idaho Corporation

Corey D. Barton, President

Acknowledgment

State of Idaho }
County of Ada } s.s.

This record was acknowledged before me on this _____ day of _____, 2025, by Corey D. Barton, as President of Challenger Development Inc., an Idaho Corporation.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Signature of Notary Public

My Commission Expires: _____

Certificate of Surveyor

I, Cody M. McCammon, do hereby certify that I am a Professional Land Surveyor licensed by the State of Idaho, and that this plat as described in the "Certificate of Owners" is drawn from an actual survey made on the ground under my direct supervision and accurately represents the points platted thereon, and is in conformity with the State of Idaho Code relating to plats and surveys.

Cody M. McCammon



P.L.S. No. 11779

B

Bailey Engineering, Inc.

CIVIL ENGINEERING | PLANNING | CADD

1119 E. STATE STREET, SUITE 210 TEL 208-938-0013
EAGLE, ID 83616 www.baileyengineers.com

SHEET 5 OF 6



Agency Comments Request Memory Ranch No. 7 Final Plat

From Troy Behunin <tbehunin@kunaid.gov>

Date Mon 2/2/2026 5:00 PM

To Ada County Highway District <planningreview@achdidaho.org>; Central District Health Department <lbadigian@cdhd.idaho.gov>; COMPASS <gisshared@compassidaho.org>; Idaho Transportation Department <D3Development.Services@itd.idaho.gov>; Idaho Transportation Department - Kendra Conder <Kendra.Conder@itd.idaho.gov>; J&M Sanitation <chad.gordon@jmsanitation.com>; Jennifer Miller <JMiller@kunaid.gov>; Kuna Economic Development - Jessica Hall <jhall@kunaid.gov>; Kuna Police Department <mfratusco@adacounty.id.gov>; Kuna Rural Fire District <tlawrence@kunafire.com>; Kuna Rural Fire District Plan Review <scott@fccnw.com>; Marina Lundy <MLundy@kunaid.gov>; Public Works <PWoffice@KunaID.gov>; Taryn Villanueva <TVillanueva@KunaID.Gov>

Cc Doug Hanson <dhanson@kunaid.gov>

Afternoon Greeting Everyone,

Agency Transmittal – February 2, 2026

Notice is hereby given by the City of Kuna the following actions are under consideration:

CASE NUMBER:	25-30-FP – Memory Ranch Sub. No. 7
PROJECT DESCRIPTION	<p>Challenger Development, Inc. respectfully submits a subdivision, final plat application for approval:</p> <ol style="list-style-type: none"> 1. <i>Memory Ranch Sub. No. 7</i>, proposes 65 single family home lots, six (6) common lots), located near the northeast corner of West Butterfly St. and the Shayla Ave. intersection; Section 3, Township 2 North, Range 1 West.
APPLICANT	<p>Kent Brown Brown Planning Services 3161 E Springwood Dr. Meridian, ID, 83642 208.871.6842</p>

	kentlkb@gmail.com
SCHEDULED MEETING DATE	Tuesday, February 17, 2026, at 6:00 P.M.
REVIEWING BODY	City Council
STAFF CONTACT	Troy Behunin 208.387.7729 TBehunin@KunaID.Gov

If you have questions feel free to send them through Email to me.

Thanks,
Troy



751 W. 4th Street
P.O. Box 13
Kuna, ID 83634

Troy Behunin

Senior Planner

City of Kuna | Development Services

Phone: 208.387.7729

Email: TBehunin@KunaID.Gov

www.kunacity.id.gov

All e-mail messages sent to or received by City of Kuna e-mail accounts are subject to Idaho law, in regard to both release and retention, and may be released upon request, unless exempt from disclosure by law.

From: Kendra Conder <Kendra.Conder@itd.idaho.gov>
Sent: Friday, February 20, 2026 10:08 AM
To: Troy Behunin <tbehunin@kunaid.gov>
Cc: Shawn Brownlee (shawn@trilogyidaho.com) <shawn@trilogyidaho.com>
Subject: Memory Ranch

Hi Troy,

Please disregard any comments for Memory Ranch around a proportionate share contribution. We are currently working with another developer on substantial intersection improvements at Lake Hazel & SH-69 that will negate the need for a financial contribution for Memory Ranch.

Please let me know if you have any questions!

Kendra Conder

District 3 | Development Services Coordinator
Idaho Transportation Department
Office: 208-334-8377
Cell: 208-972-3190

**RESOLUTION NO. R28-2026
CITY OF KUNA, IDAHO**

A RESOLUTION OF THE CITY COUNCIL FOR KUNA, IDAHO AUTHORIZING THE MAYOR TO EXECUTE THE REAL ESTATE LEASE AGREEMENT WITH SILVER BUTTE HOLSTEINS, INC. FOR THE LEASE OF THE CITY OF KUNA'S PROPERTY LOCATED AT SWAN FALLS ROAD, KUNA, IDAHO.

BE IT HEREBY RESOLVED by the Mayor and Council of the City of Kuna, Idaho that the Mayor of the City of Kuna, Idaho is hereby authorized to execute the 2026-2027 Real Estate Lease Agreement between the City of Kuna and Silver Butte Holsteins, Inc. for the lease of the City of Kuna's property located at Swan Falls Road, Kuna, Idaho, as attached hereto and made a part hereof, as **Exhibit A**. As there have been no material changes to the Lease Agreement, this resolution acts to extend the existing lease agreements for the farming year of 2026-2027.

PASSED BY THE COUNCIL of Kuna, Idaho this 3rd day of March, 2026

APPROVED BY THE MAYOR of Kuna, Idaho this 3rd day of March, 2026

Joe L. Stear, Mayor

ATTEST:

Nathan Stanley, City Clerk

REAL ESTATE LEASE AGREEMENT

This Real Estate Lease Agreement (AGREEMENT), is between the City of Kuna, Idaho, (CITY) and Silver Butte Holsteins, Inc., an Idaho Corporation (SBH). The primary purpose of the Property (PROPERTY), as described by "APPENDIX A", is to provide a wastewater land application site for wastewater treatment and disposal in compliance with Wastewater Land Application Permit M-060-05 issued February 21, 2019 (PERMIT), as shown in "APPENDIX B". This AGREEMENT is subject to change based on any modifications made to PERMIT. CITY agrees, as reasonably practical, to protect SBH's crops growing upon the PROPERTY, but CITY reserves the right to destroy crops or otherwise interfere with SBH's farming operation, if necessary, to maintain, operate or repair CITY's wastewater treatment and application facilities on the PROPERTY or to comply with any terms and conditions of CITY's PERMIT. CITY contacts are the Wastewater Supervisor and the Public Works Director. The AGREEMENT terms are as follows:

1. CITY leases to SBH, and SBH leases from CITY, the PROPERTY as described by "APPENDIX A", attached hereto, consisting of approximately 400 acres. The parties acknowledge that PROPERTY is located South of Kuna Mora Road and situated on both sides of Swan Falls Road, in Kuna, Ada County, Idaho.
2. RENT: SBH agrees to pay CITY rent for the 400 acres (355 farmable acres) of PROPERTY in the amount of \$90,000.00, or \$225 per acre yearly. Rent is payable in twelve (12) equal monthly installments of \$7,500.00 due and payable by the 10th day of each month.
3. TERM: The term of this lease is for the period commencing on March 1, 2026 and terminating on February 28, 2027; if this lease is renewed, as provided for herein, the renewal term shall be twelve (12) months, commencing on March 1, of each year, and ending on February 28, of the following year, and any subsequent renewal terms, under the following conditions:
4. CITY'S OBLIGATIONS: CITY agrees to the following at its expense:
 - a. Provide the treated wastewater effluent to be used as irrigation water on the PROPERTY.
 - b. Pay Idaho Power for the electricity to operate the pump used to pump the treated wastewater effluent from the lagoon for use as irrigation water on the PROPERTY; however, SBH shall reimburse CITY for the electrical cost as factored into the LEASE payment.
 - c. Bill SBH for electricity to operate the well pumps and center pivots and adjust the average kWh in non-growing season, as defined by PERMIT, annually with each lease renewal.

REAL ESTATE LEASE AGREEMENT

- d. Provide perimeter weed control by discing and rodent pest control measures by trapping and spraying in the buffer zones, as defined in PERMIT, if needed.
 - e. Provide signage and adequate fencing per State regulations for a wastewater reuse facility, as defined by PERMIT.
 - f. Provide irrigation center pivots and wheel lines and their associated parts.
 - g. Provide parts and labor necessary for maintenance and repair of the irrigation mainlines.
 - h. Review and respond to all SBH requests to apply commercial fertilizer, manure, or compost material within two (2) weeks of planned application by SBH.
 - i. Inventory tools and equipment biannually; before and after growing season, as defined in PERMIT.
5. SBH'S OBLIGATIONS: SBH agrees to:
- a. Prohibit unauthorized persons from entering the PROPERTY including gate connected and secured.
 - b. Provide all equipment, materials, and labor (omitting those provided by CITY) necessary to plant, cultivate, grow, and harvest alfalfa, grain or other crops, not detrimental to the primary purpose of the PROPERTY and as approved under the PERMIT.
 - c. Provide CITY with written seasonal plan including cropping plan, field maintenance, and fertilizer application at the start of the growing season. The seasonal plan may be subject to city approval to conform to PERMIT requirements.
 - d. Secure and winterize, or pay for CITY to secure and winterize center pivots and irrigation wheels and other equipment before periods of inclement weather and before start of non-growing season, as defined by PERMIT. Damage to equipment or equipment failure (including fences and gates) from inadequate maintenance shall be repaired at SBH's expense. Documentation (such as receipts, date of completion, etc.) will need to be provided.
 - e. Coordinate with Wastewater Supervisor to pay for any City tools, used parts, and equipment missing from City's biannual inventory.

REAL ESTATE LEASE AGREEMENT

- f. Weigh harvested crops immediately following harvest. An acceptable method is by truck scale. The crop harvest should be reported to CITY as 'wet' yield and 'dry' yield in lbs/ac or tons/ac.
- g. Request CITY's approval to apply any nitrogen- or phosphorus-based fertilizers or manure to PROPERTY at least two (2) weeks in advance of planned application. SBH's request shall include a laboratory certified copy of manure composition.
- h. Prohibit manure stockpiling for more than 30 days on the PROPERTY. Any manure stored on property shall be used for PROPERTY only. Manure composition shall be tested at a certified laboratory and applied at the agronomic rate of the selected crop to conform with PERMIT. If found out of compliance, SBH shall be charged any fees given from the authority having jurisdiction and/or a minimum of \$250 per day, subject to incremental increases, until corrected.
- i. Provide CITY with nitrogen and phosphorus application rates, reported as lb/ac/yr for any fertilizer to be applied to PROPERTY.
- j. Provide CITY immediately after each harvest with crop type, harvest date, sample collection date, harvested acreage, as-harvested field moisture content, as-harvested 'wet' and 'dry' yield and tonnage of harvested crops for each field and each cutting.
- k. Provide CITY with the sources and amount of water from each source applied to each field on a daily basis.
- l. Provide labor necessary for maintenance and repair of the irrigation center pivots, wheel lines, and risers. Maintain pivot ruts as needed.
- m. Provide and pay for any and all maintenance and operation items including but not limited to pivot system licensing fees, gas and oil for the Mazda truck and 4-wheeler. Side-by-side is for CITY use only.
- n. Provide adequate clean up after self and subcontractor(s).
- o. Provide 24-hour notice to Sewer Supervisor when planning effluent pump shutdown. If 24-hour notice is not achieved, SBH shall pay for any costs associated with chlorine waste and city staff labor to chip out hardened chlorine. Payments for chlorine shall be at the fair market value, estimated at \$200 per bucket and city staff labor costs estimated at \$50 per hour. The city may evaluate these costs on a case-by-case basis with the understanding that emergency situations arise and that SBH may not cause all incidents.

REAL ESTATE LEASE AGREEMENT

6. **ADDITIONAL TERMS:** SBH acknowledges and agrees that the PROPERTY is subject to certain terms as contained in PERMIT and its terms are fully incorporated herein, and SBH has reviewed a copy of PERMIT and agrees to fully comply with its terms and conditions. SBH further acknowledges and agrees that the PROPERTY is first and foremost a wastewater land application site and that such use shall be given priority over any farming operation on the PROPERTY. This lease may be terminated by either party with 6-months advance written notification.
7. **REIMBURSEMENTS- END OF LEASE:** In the event this lease is not renewed by CITY, for any reason other than a requested rent increase or decrease, SBH shall be entitled to reimbursement for existing viable alfalfa for the cost of planting alfalfa. Alfalfa is presumed to be viable for four (4) cropping seasons following its planting. The cost of planting shall be limited to reasonable equipment costs for up to two (2) discing passes, one (1) conditioning pass and one (1) drill pass, plus the cost of seed. The costs reimbursable shall be limited to 25% of planting cost per viable year remaining. No reimbursement shall be provided after the fourth (4th) year of viability.
8. **REIMBURSEMENTS- BREACH OF LEASE:** In the event SBH breaches any of the terms of this lease, including non-payment of the lease amounts, or untimely payments of the lease amounts or the performance or non-performance of farming operations in a manner to cause CITY to violate the terms and conditions of its PERMIT, CITY may terminate AGREEMENT, charge SBH for any associated fines, assume operations being performed by SBH upon the PROPERTY and shall not be liable for payment of reimbursements as provided in paragraph 7 or any other reimbursement payment sought by SBH.
9. **WARRANTIES:** There are no warranties by CITY and SBH, in executing this lease, is relying upon its own judgment, information, and inspection of the PROPERTY.
10. **INSURANCE:** SBH agrees to provide evidence of liability insurance and Worker's Compensation Insurance coverage for CITY's farming operation, such as an Acord Form or copy of policy; said coverage to include SBH's agents and employees, and cover all activities upon the PROPERTY and the use of all vehicles and equipment used on the PROPERTY. The liability insurance limits, at a minimum, shall be \$2,000,000.00 general aggregate and \$1,000,000.00 each occurrence. CITY shall be named as a co-insured on Accord Form.
11. **ALTERATIONS AND IMPROVEMENTS:** No alteration, additions or improvements shall be made to the barn, storage shed, or any other structures, nor any sign placed upon the leased premises by SBH without first obtaining the written consent of CITY. All

REAL ESTATE LEASE AGREEMENT

alterations, additions or improvements made by SBH shall be the PROPERTY of CITY and surrendered with the premises at termination of this lease.

12. ENTRY BY CITY: CITY shall have the right to enter the leased premises at any reasonable time to examine the same and determine the maintenance and state of repair.
13. INDEMNIFICATION: SBH agrees to indemnify, defend, and hold harmless CITY, and its officers, agents and employees, from and against any and all claims, losses, actions, or judgments for damages or injury to persons or PROPERTY arising out of or in connection with the acts and/or any performances or activities of SBH, SBH's agents, employees, or representatives under this AGREEMENT.
14. TIME OF ESSENCE AND DEFAULT: Time is of the essence of this agreement. If SBH defaults in any of the terms of this agreement for a period of ten (10) days after written notice of default has been sent by CITY, then CITY, may request payment for the associated damaged equipment and/or facilities, including a 15% administrative fee. If SBH fails to correct the item, SBH shall be charged any associated fees and a minimum of \$250 per day, subject to incremental increases, until the item is corrected. The CITY at its option and in addition to all other legal and equitable remedies, may declare this lease forfeited and terminated and re-enter and repossess the leased premises. Upon such forfeiture and termination, all rights of SBH under this agreement shall immediately terminate.
15. ASSIGNMENT OR SUBLETTING PROHIBITED: SBH shall not assign this lease nor sublet the whole or any part thereof without the written consent of CITY.
16. USE OF PROPERTY: SBH will only use the PROPERTY in a way that is in compliance with PERMIT or any management plan CITY has entered into with any governmental entity. AGREEMENT is subject to change based on PERMIT or management plan modifications. SBH shall at all times comply with all laws, regulations and ordinances, in effect or as may become effective during the term of this lease. The SBH'S use of the PROPERTY shall not be changed without the consent of CITY.
17. ENTIRE AGREEMENT: This is the entire agreement of the parties and can only be modified or amended in writing by the parties.
18. ATTORNEY FEES: If action is brought to enforce the terms or provisions of this lease, or to enforce forfeiture for default, or to collect damages for breach, the prevailing party in such action shall be entitled to recover from the losing party reasonable attorney fees together with costs authorized by law.

REAL ESTATE LEASE AGREEMENT

19. SERVICE OF NOTICES: Any notice may be served upon CITY by certified mail to CITY at:

City Clerk
c/o City of Kuna, Idaho
Post Office Box 13
Kuna, Idaho 83634;

And any notice may be served upon SBH by certified mail to SBH at:

Brian Merrell
c/o Silver Butte Holsteins, Inc.
1580 W. Kuna Cave Road
Kuna, Idaho 83634
brian@silverbutte.com
208-957-1978

Service of a notice by certified mail shall be deemed complete upon the date of the postmark by certified mail. Either party may change the address for services of notice by written notice to the other party.

DATED this _____ day of _____, 2026.

CITY:

SBH:

By _____
Joe L. Stear, Mayor
City of Kuna, Idaho

By 
Name & Title *Daniel S. Beus, President*
Silver Butte Holsteins, Inc.

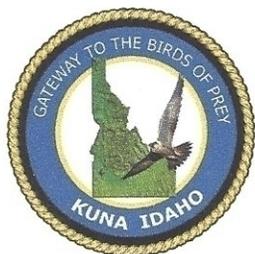
ATTEST:

WITNESS:

Kuna City Clerk



Brian A. Merrell



CITY OF KUNA

OFFICE OF THE CITY CLERK

IDAHO CODE CERTIFICATION FORM

Failure to comply with the terms of the referenced Idaho Code may result in breach of contract.

City of Kuna
751 W. 4th Street

Mailing Address
P.O. BOX 13
KUNA, ID 83634

Phone
208-922-5546

Web
KUNACITY.ID.GOV

Mayor
Joe Stear

City Council Members
Matt Biggs
Chris Bruce
Greg McPherson
Michael Rocco

Anti-Boycott Clauses

Per the provisions of Idaho Code §§ 67-2346, Anti-Boycott Against Israel Act, and Idaho Code §§ 67-2347A, Prohibition on Contracts with Companies Boycotting Certain Sectors the undersigned certifies that it is not currently engaged in and will not for the duration of the contract engage in the following:

- boycott of goods or services from Israel or territories under its control; or
- boycott of any individual or company because the individual or company engages in or supports the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture; or
- boycott of any individual or company because the individual or company engages in or supports the manufacture, distribution, sale, or use of firearms, as defined in Idaho Code § 18-3302(2)(d),

Prohibition on Contracts with Companies Owned or Operated by the Government of China Idaho Code, §§ 67-2359 states "a public entity in this state may not enter into a contract with a company to acquire or dispose of services, supplies, information technology, or construction unless the contract includes a written certification that the company is not currently owned or operated by the government of China and will not for the duration of the contract be owned or operated by the government of China".
Company certifies that it is not owned or operated by the government of China.

By signing below, I certify that this company understands and will comply with the aforementioned requirements

Signature of Company's authorized representative:

Brian A. Merrell

Signature

Brian A. Merrell

Print Name

Secretary

Title

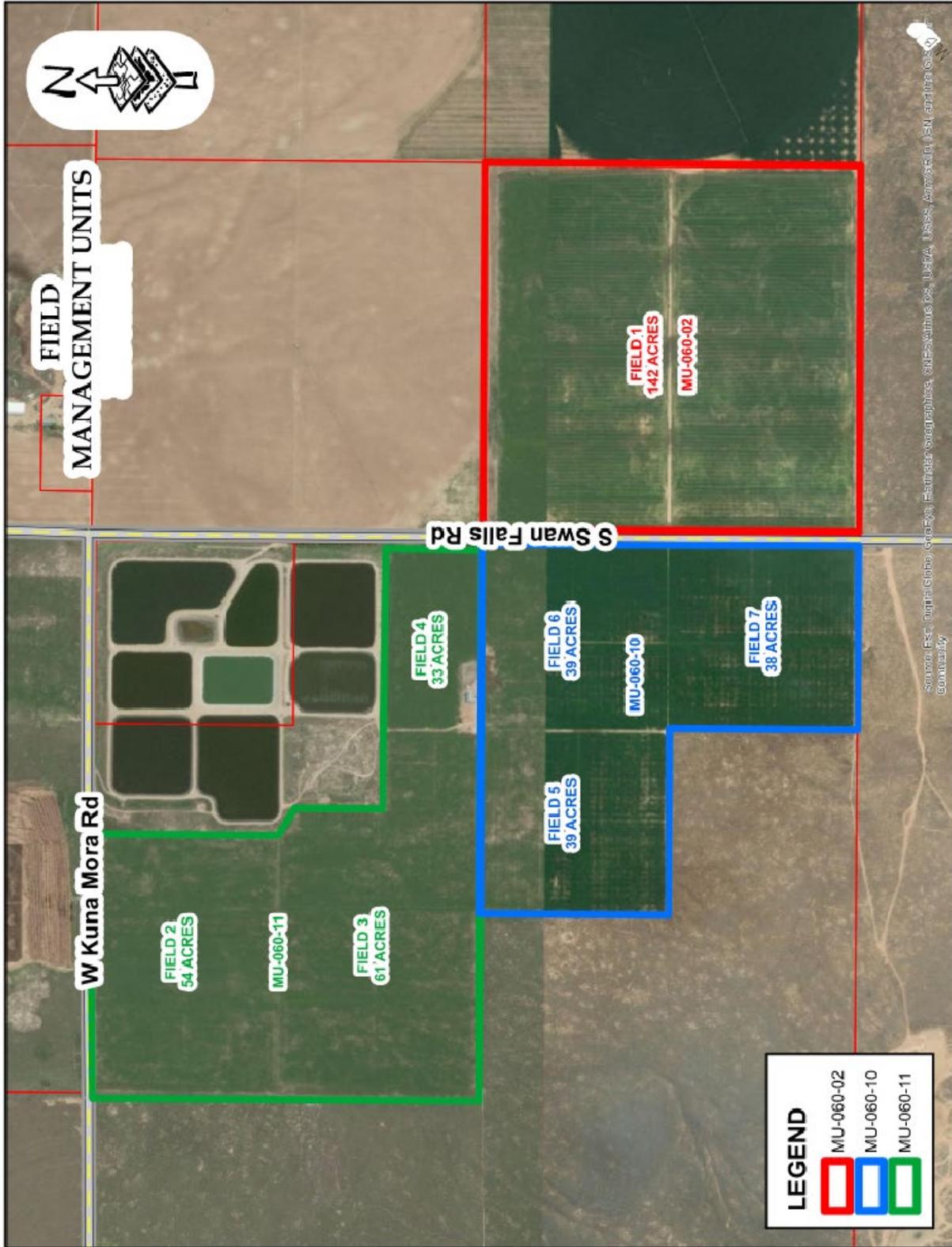
Silver Butte Holsteins

Company Name

REAL ESTATE LEASE AGREEMENT

APPENDIX A **Field Management Unit Map**

REAL ESTATE LEASE AGREEMENT



**RESOLUTION NO. R29-2026
CITY OF KUNA, IDAHO**

A RESOLUTION OF THE CITY COUNCIL FOR KUNA, IDAHO APPROVING THE LAKE HAZEL WATER MAIN EXTENSION AND CITY UTILITY CONDUIT REIMBURSEMENT AGREEMENT; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND THE CITY CLERK TO ATTEST TO SAID SIGNATURE; AND AUTHORIZING THE CITY TREASURER TO PAY DB DEVELOPMENT, LLC THE AMOUNT OF TWO HUNDRED AND THIRTY FIVE THOUSAND, FOUR HUNDRED AND TWELVE DOLLARS (\$235,412.00) PURSUANT TO THE TERMS OF SAID AGREEMENT.

BE IT HEREBY RESOLVED by the Mayor and Council of the City of Kuna, Idaho as follows:

WHEREAS, The City of Kuna has prepared, adopted, and updated a Water Master Plan to guide the sizing and location of said water facilities; and

WHEREAS, on November 06, 2019, the City ratified the Potable Water Reimbursement Policy for facilities construction conforming to the Kuna Water Master Plan; and

WHEREAS, in implementing the updated Kuna Water Master Plan, the forementioned Policy establishes reimbursement agreements for capacities installed which are above those required to service the development and which align with the Master Plan; and

WHEREAS, DB Development, LLC did construct oversized water facilities, as shown in **Exhibit A**, and has requested reimbursement pursuant to the terms of the policy; and

WHEREAS, the constructed facilities are now included as a component of the City system and are now utilized for their intended purpose; and

WHEREAS, upon recommendation of the City Engineer, accepts and approves the proposal of DB Development, LLC for reimbursement, subject to the conditions as outlined in the Reimbursement Policy in effect at the time of agreement and construction, as stated above.

NOW THEREFORE, in consideration of the foregoing premises, it is agreed:

Section 1. The Lake Hazel Water Main Extension and City Utility Conduit reimbursement submittal is hereby approved pursuant to the terms as outlined in the Water Reimbursement Policy in effect November 06, 2019, attached as **Exhibit B**.

Section 2. The Mayor of the City of Kuna, Idaho is hereby authorized to execute said Reimbursement and the City Clerk is hereby authorized to attest to said execution.

Section 3. The City Treasurer is authorized to pay DB DEVELOPMENT, LLC two hundred and thirty-five thousand, four hundred and twelve dollars (\$235,412.00) as calculated pursuant to

the terms of the Reimbursement Policy and following the amortization schedule contained within and outlined in **Exhibit D**.

PASSED BY THE COUNCIL of Kuna, Idaho this 3rd day of March, 2026.

APPROVED BY THE MAYOR of Kuna, Idaho this 3rd day of March, 2026.

Joe L. Stear, Mayor

ATTEST:

Nathan Stanley, City Clerk

Exhibit A

LAKE HAZEL WATER MAIN IMPROVEMENTS CONSTRUCTION PLANS KUNA, IDAHO



Digitally signed by Matthew S. Derr, PE
Date: 2022.03.11 13:28:04 -0700

LEGEND

- BOUNDARY LINE
- - - OFFSITE BOUNDARY LINE
- - - SETBACKS
- - - ROAD CENTERLINE
- - - LOT LINE LINE
- R/W R/W RIGHT-OF-WAY LINE
- COMMON LOT
- SHARED DRIVE
- FOUND 1/2 INCH REBAR
- FOUND 5/8 INCH REBAR
- ⊕ FOUND BRASS CAP
- ⊕ FOUND ALUMINUM CAP
- △ CALCULATED POINT
- PROPOSED IMPROVEMENTS
- S S S SEWER LINE
- W W W WATER LINE
- SD SD STORMDRAIN LINE
- PI PI PRESSURE IRRIGATION LINE
- C C C ELECTRICAL CONDUIT
- SEWER MANHOLE
- ⊕ WATER VALVE
- ⊕ WATER METER
- ⊕ FIRE HYDRANT
- W W SINGLE WATER SERVICE
- W W DOUBLE WATER SERVICE
- DRAINAGE ARROWS
- EXISTING IMPROVEMENTS
- S S S SANITARY SEWER LINE
- W W W WATER LINE
- G G G GAS LINE
- OP OP OVERHEAD POWER LINE
- G G G GRAVITY IRRIGATION LINE
- SEWER MANHOLE
- ⊕ WATER VALVE
- ⊕ WATER METER
- ⊕ FIRE HYDRANT
- ⊕ POWER POLE
- ⊕ POWER BOX
- EP EP EDGE OF PAVEMENT
- EG EG EDGE OF GRAVEL
- ☼ TREE DECIDUOUS
- - - 2645 EXISTING GRADE CONTOUR

CONTACT INFORMATION

OWNER/DEVELOPER
NE KUNA FARM, LLC
6152 W. HALF MOON LANE
EAGLE, IDAHO 83616
EMAIL: timothyeck@me.com

ENGINEERING & SURVEYING CONSULTANT
KM ENGINEERING, LLP
5725 N. DISCOVERY WAY
BOISE, IDAHO 83713
PHONE: (208) 639-6939
FAX: (208) 639-6930
CONTACT: MATT DERR, P.E.
NATHAN MILLER, E.I.T.
EMAIL: mderr@kmengllp.com
nmiller@kmengllp.com

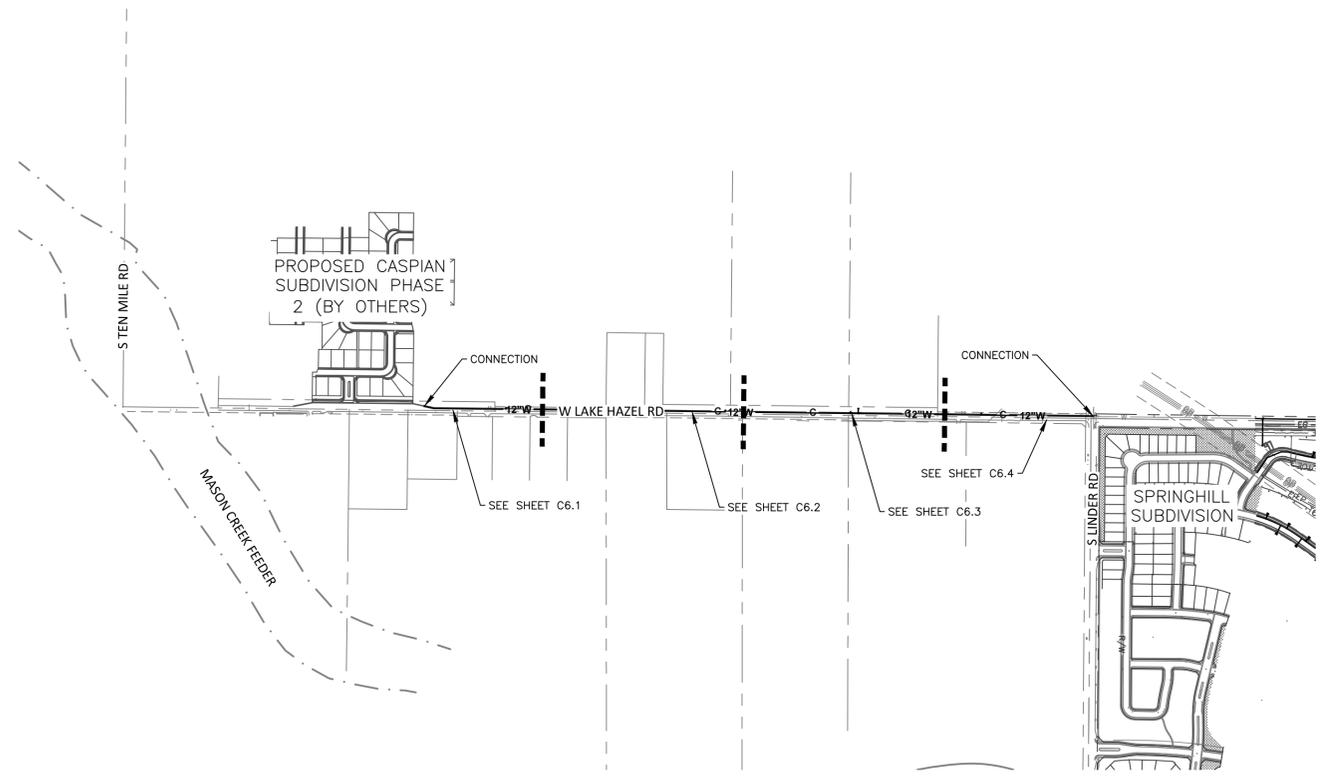
ACHD COMPLIANCE

THE ENGINEER OF RECORD CERTIFIES THAT THE PLANS ARE PREPARED IN SUBSTANTIAL CONFORMANCE WITH THE ACHD POLICY AND STANDARDS IN EFFECT AT THE TIME OF PREPARATION. THE ENGINEER ACKNOWLEDGES THAT ACHD ASSUMES NO LIABILITY FOR ERRORS OR DEFICIENCIES IN THE DESIGN. ALL VARIANCES FROM ACHD POLICY SHALL BE APPROVED IN WRITING. THE FOLLOWING VARIANCES, LISTED BY DATE AND SHORT DESCRIPTION, WERE APPROVED FOR THE PROJECT:

- NONE

DIGLINE

THE LOCATIONS OF EXISTING UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ALL EXISTING UTILITIES BY CALLING DIGLINE AT PHONE # (800) 342-1585 BEFORE COMMENCING WORK. THE CONTRACTOR IS FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES TO EXISTING UNDERGROUND UTILITIES.



BENCHMARK					
POINT NUMBER	POINT STYLE	NORTHING	EASTING	ELEVATION	DESCRIPTION
1	○	685731.02	2448736.02	2705.99	1/2" REBAR
2	○	685806.64	2443535.59	2647.30	1/2" REBAR
3	⊕	685803.21	2446018.22	2681.03	ALUMINUM CAP
4	○	685778.02	2445603.30	2673.69	1/2" REBAR
5	○	685794.35	2444614.47	2663.96	1/2" REBAR
6	○	685790.53	2444955.49	2667.48	1/2" REBAR

CONTRACTOR SHALL VERIFY BENCHMARKS WITH KM ENGINEERING SURVEY DEPARTMENT PRIOR TO CONSTRUCTION.
CONTOURS AND BENCHMARK ELEVATION ARE BASED ON THE NAVD 88 VERTICAL DATUM

ACRONYMS

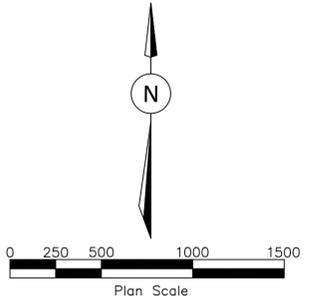
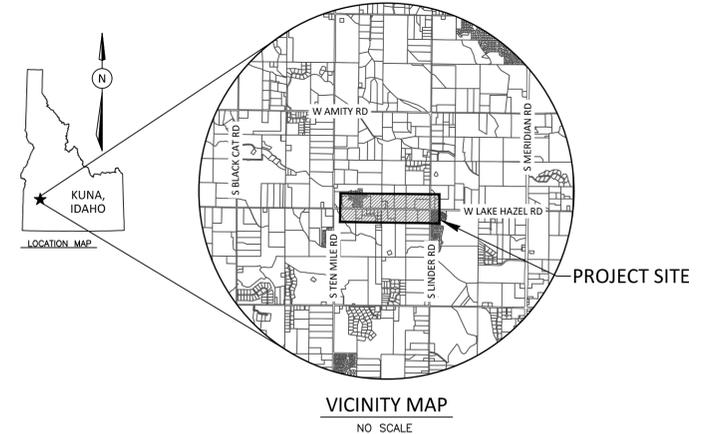
- CL - CENTERLINE
- CO - CLEANOUT
- E - ELEVATION
- EP - EDGE OF PAVEMENT
- FL - FLOW LINE
- FLG - FLANGE
- GB - GRADE BREAK
- GI - GRAVITY IRRIGATION
- HP - HIGH POINT
- INV - INVERT
- INT - INTERSECTION
- ISPWC - IDAHO STANDARDS FOR PUBLIC WORKS CONSTRUCTION
- L - STATION OFFSET LEFT
- LF - LINEAR FOOT
- LIP - LIP OF GUTTER
- LP - LOW POINT
- MA - MATCH EXISTING
- MJ - MECHANICAL JOINT
- MW - MONITORING WELL
- N - NORTHING
- OHP - OVERHEAD POWER
- PC - POINT OF CURVATURE
- POC - POINT ON CURVE
- PRC - POINT OF REVERSE CURVE
- PI - PRESSURE IRRIGATION
- PS - PRESSURE SEWER
- PT - POINT OF TANGENCY
- R - STATION OFFSET RIGHT
- RIM - RIM OF STRUCTURE
- SD - STORM DRAIN
- SDMH - STORM DRAIN MANHOLE
- SGT - SAND AND GREASE TRAP
- SS - SANITARY SEWER
- SSMH - SEWER MANHOLE
- STA - ROADWAY STATION FROM CENTERLINE
- SW - SIDEWALK
- TBRC - TOP BACK OF ROLLED CURB
- TBVC - TOP BACK OF VERTICAL CURB
- TOA - TOP OF ASPHALT
- TOC - TOP OF CONCRETE

TRAFFIC CONTROL NOTES

- ALL WORK SHALL CONFORM TO THE LATEST EDITION OF THE "MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES" FOR STREETS AND HIGHWAYS.
- ALL WARNING FLAGS AND FLASHERS SHALL BE CONSIDERED INCIDENTAL TO THE TRAFFIC CONTROL BID ITEMS.
- THE FLAGGERS SHALL BE EQUIPPED WITH TWO WAY RADIOS CAPABLE OF TRANSMITTING A DISTANCE OF 2 MILES AND BATTERIES TO LAST THROUGH EACH DAY OF OPERATION.
- SIGNS AND SIGN STANDS NOT IN USE SHALL BE REMOVED OR LAID DOWN AT LEAST 15 FEET FROM THE EDGE OF THE TRAVEL WAY.
- ONE LANE OF TRAFFIC SHALL BE OPEN TO LOCAL TRAFFIC AT ALL TIMES.
- CONTRACTOR SHALL PROVIDE ALL SIGNAGE NECESSARY TO ALERT THE SURROUNDING PUBLIC OF THE CONSTRUCTION TAKING PLACE. THE CONTRACTOR ASSUMES RESPONSIBILITY FOR THE SIGNS NEEDED FOR PUBLIC SAFETY.
- ALL CONTRACTORS WORKING WITH THE PUBLIC ROAD RIGHT-OF-WAY ARE REQUIRED TO SECURE A RIGHT-OF-WAY CONSTRUCTION PERMIT FROM ACHD AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO ANY CONSTRUCTION.
- CONTRACTOR SHALL PROVIDE A DETAILED TRAFFIC CONTROL PLAN TO ACHD FOR APPROVAL PRIOR TO ANY CONSTRUCTION.

INDEX OF DRAWINGS

SHEET NO.	SHEET TITLE	DESCRIPTION
C1.0	GENERAL IMPROVEMENT PLANS	COVER
C1.1	GENERAL IMPROVEMENT PLANS	NOTES
C1.2	GENERAL IMPROVEMENT PLANS	KUNA DETAILS
C6.1	WATER IMPROVEMENT PLANS	LAKE HAZEL WATER MAIN PLAN AND PROFILE
C6.2	WATER IMPROVEMENT PLANS	LAKE HAZEL WATER MAIN PLAN AND PROFILE
C6.3	WATER IMPROVEMENT PLANS	LAKE HAZEL WATER MAIN PLAN AND PROFILE
C6.4	WATER IMPROVEMENT PLANS	LAKE HAZEL WATER MAIN PLAN AND PROFILE



NO.	REVISIONS	DATE
1 <td>CITY OF KUNA COMMENTS <td>3/2/22 </td></td>	CITY OF KUNA COMMENTS <td>3/2/22 </td>	3/2/22
2 <td>CITY OF KUNA COMMENTS <td>3/11/22 </td></td>	CITY OF KUNA COMMENTS <td>3/11/22 </td>	3/11/22

LAKE HAZEL WATER MAIN IMPROVEMENTS
KUNA, IDAHO
GENERAL IMPROVEMENT PLANS
COVER

Water, sewer, and irrigation plans are approved for construction. The design registered professional engineer's responsibilities and obligations listed in IDAPA 10.01.02 remain in effect.

By: *Paul A. Stevens, P.E.*
Paul A. Stevens, P.E.
Kuna City Engineer

Date: 3/30/2022

Plans Are Accepted For Public Street Construction

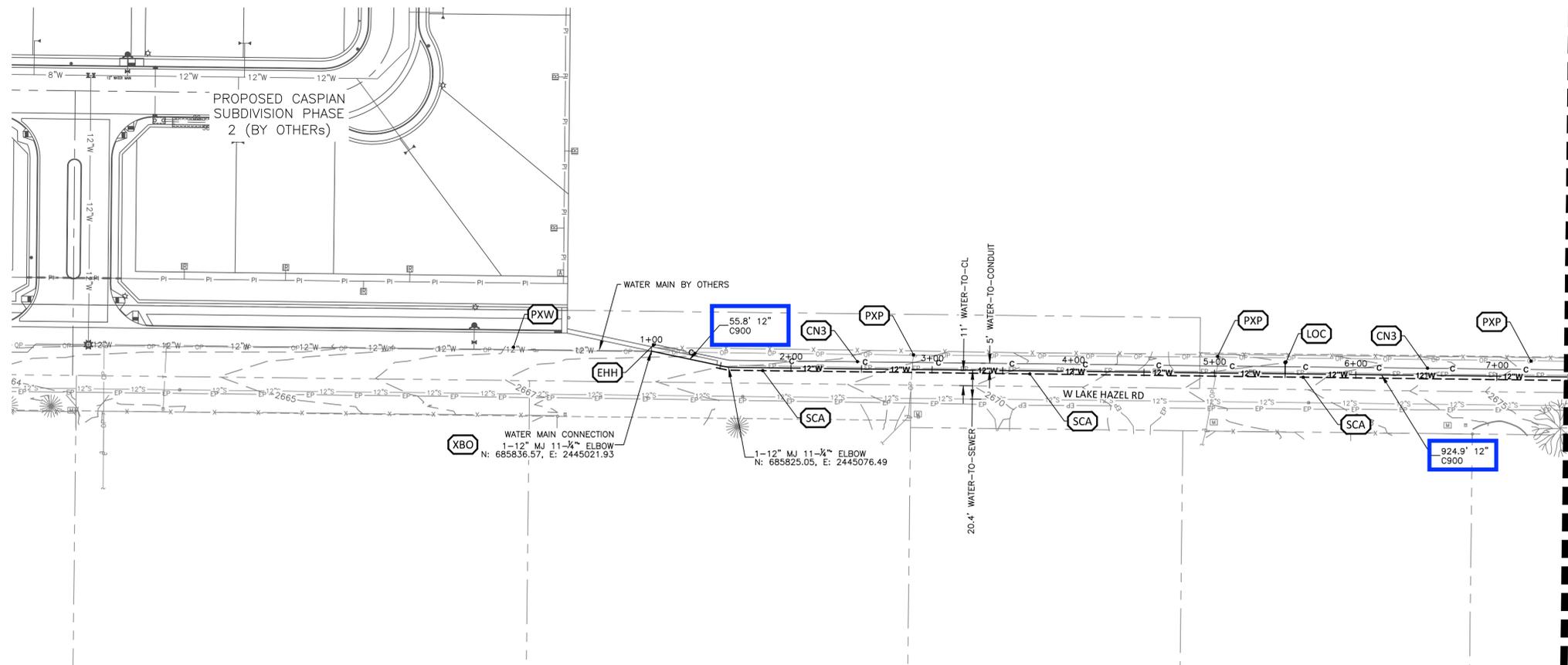
By stamping and signing the improvement plans, the Registered Engineer assures the District that the plans conform to all District policies and standards. Variances or waivers must be specifically and previously approved by the District in writing. Acceptance of the improvement plans by the District does not relieve the Registered Engineer of these responsibilities.

By: *Greg Kovach* DATE: 03/30/2022
ADA COUNTY HIGHWAY DISTRICT



DESIGN BY:	NTM
DRAWN BY:	NTM
CHECKED BY:	MSD
DATE:	2/18/22
PROJECT:	21-193

SHEET NO. C1.0

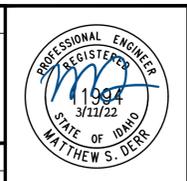


MATCH LINE - SEE SHEET C6.2

CIVIL ACRONYMS	
STA:	ROAD STATION
MJ:	MECHANICAL JOINT
FLG:	FLANGE
N:	NORTHING
E:	EASTING
L:	STATION OFFSET LEFT
R:	STATION OFFSET RIGHT

WATER SHEET NOTES	
A.	SEE SHEET C1.1 FOR GENERAL AND WATER NOTES.
B.	THRUST OR ANCHOR BLOCKS ARE REQUIRED AT ALL CHANGES OF DIRECTION PER CITY OF MERIDIAN REQUIREMENTS.
C.	12" WATER MAINS SHALL HAVE A MINIMUM OF 4' OF COVER.
D.	PRESERVE AND PROTECT EXISTING ABOVE AND BELOW GROUND FACILITIES OR STRUCTURES. ALL FACILITIES OR STRUCTURES DISTURBED DURING CONSTRUCTION ACTIVITIES SHALL BE RESTORED TO AT LEAST EXISTING CONDITION.
E.	CONTRACTOR SHALL MAINTAIN ACCESS TO DRIVEWAYS AT ALL TIMES DURING CONSTRUCTION.

KEYNOTES	
(PXP)	RETAIN AND PROTECT EXISTING OVERHEAD POWER LINE.
(PXW)	RETAIN AND PROTECT EXISTING WATER MAIN. CONNECT TO EXISTING MAIN PER WATER IMPROVEMENT PLAN.
(SCA)	SAWCUT (2" MINIMUM INTO EXISTING PAVEMENT) AND PAVEMENT PATCH PER ISPCW SD-301, SD-303, SD-806, AND ACHD REQUIREMENTS.
(XBO)	EXISTING BLOW OFF TO BE REMOVED.
(CN3)	INSTALL 1-3" OUTER CONDUIT WITH 3-1/4" INTERDUCTS FOR FUTURE USE PER CITY OF KUNA STANDARD DRAWING K-2050. SEE SHEET C1.2.
(EHH)	CONTRACTOR TO INSTALL ELECTRICAL HAND HOLE PER CITY OF KUNA REQUIREMENTS.
(LOC)	INSTALL LOCATION STATION AND MARKER POST PER KUNA STANDARD DRAWING K-2000. SEE SHEET C1.2.



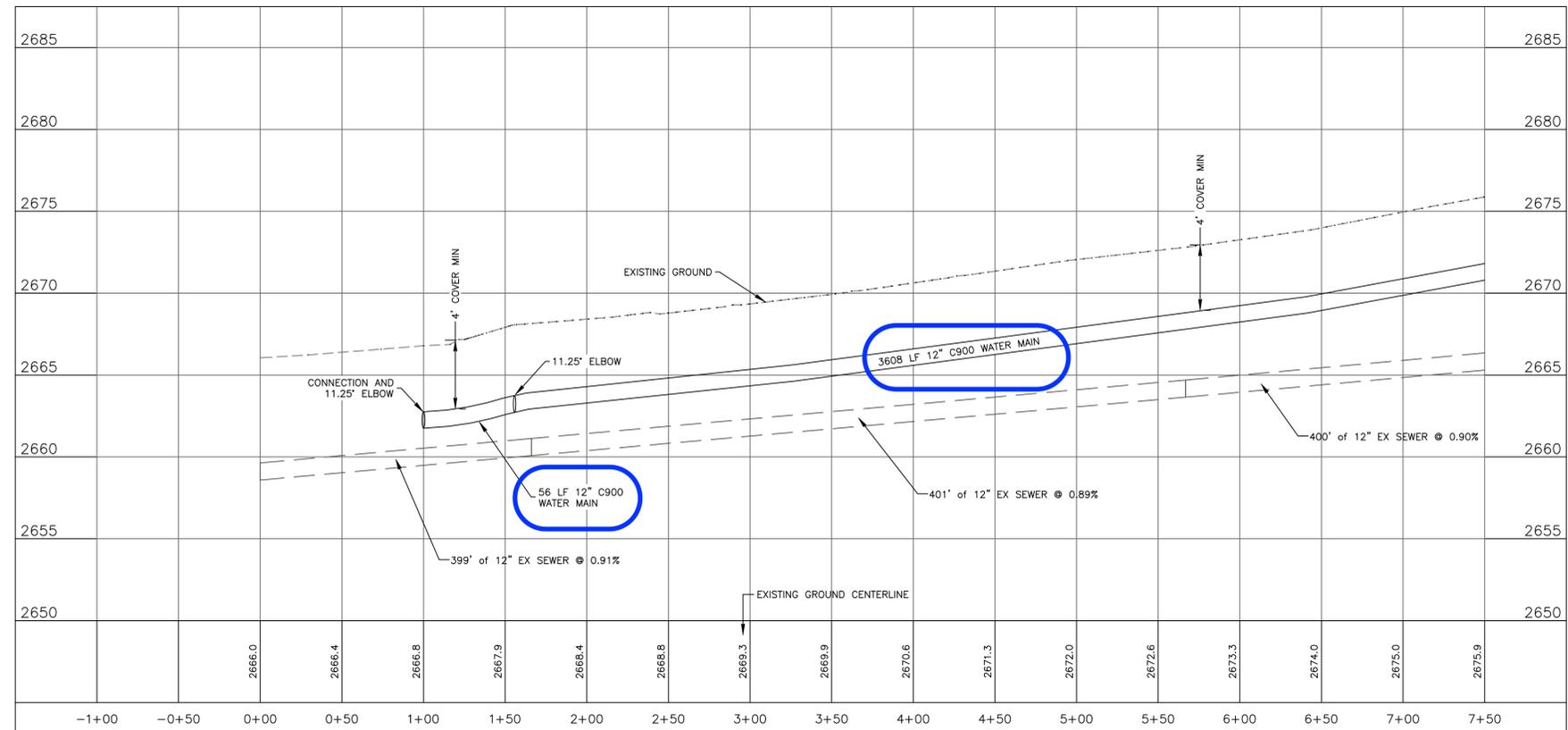
REVISIONS		
NO.	DATE	DESCRIPTION
1	3/2/22	CITY OF KUNA COMMENTS
2	3/11/22	CITY OF KUNA COMMENTS

Exhibit A

LAKE HAZEL WATER MAIN PLAN AND PROFILE

Plan/Profile Scale: 1" = 50'

Profile Vertical Scale: 1" = 5'



Water, sewer, and irrigation plans are approved for construction. The design registered professional engineer's responsibilities and obligations listed in IDAPA 10.01.02 remain in effect.

By: *Paul A. Stevens, P.E.*
Kuna City Engineer

Date: **3/30/2022**

Plans Are Accepted For Public Street Construction

By stamping and signing the improvement plans, the Registered Engineer ensures the District that the plans conform to all District policies and standards. Variances or waivers must be specifically and previously approved by the District in writing. Acceptance of the improvement plans by the District does not relieve the Registered Engineer of these responsibilities.

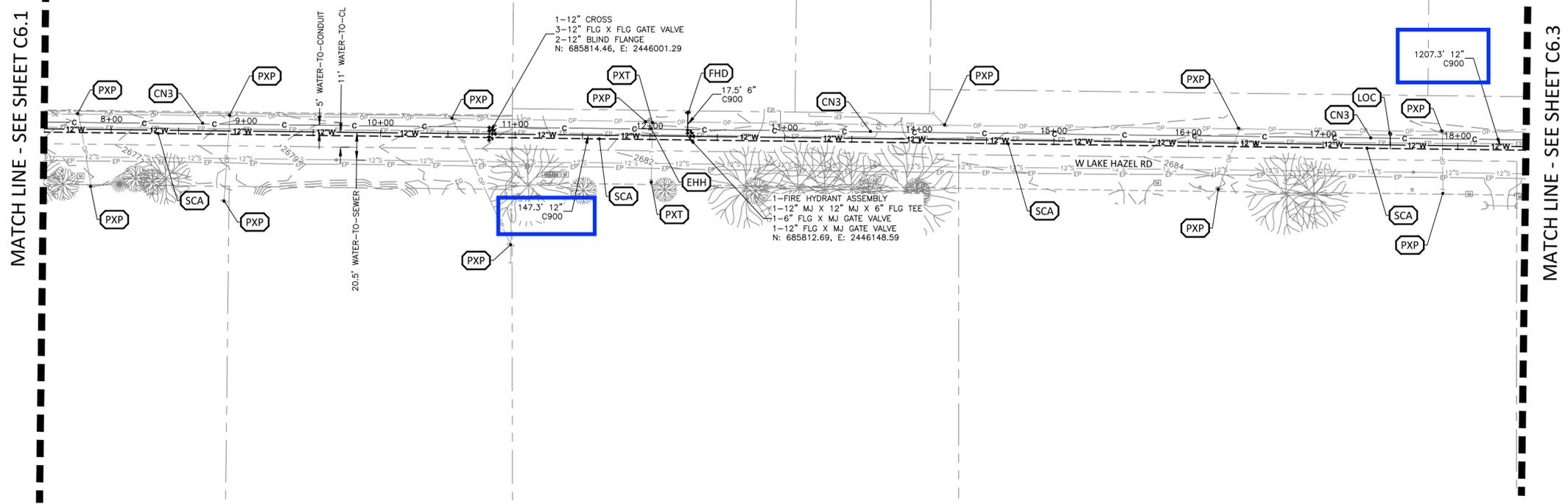
By: *Greg Kovach* DATE: 03/30/2022
ADA COUNTY HIGHWAY DISTRICT

LAKE HAZEL WATER MAIN IMPROVEMENTS
KUNA, IDAHO
WATER IMPROVEMENT PLANS
LAKE HAZEL WATER MAIN PLAN AND PROFILE



DESIGN BY:	NTM
DRAWN BY:	NTM
CHECKED BY:	MSD
DATE:	2/18/22
PROJECT:	21-193

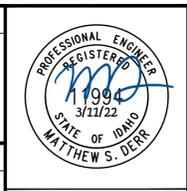
SHEET NO. C6.1



CIVIL ACRONYMS	
STA:	ROAD STATION
MJ:	MECHANICAL JOINT
FLG:	FLANGE
N:	NORTHING
E:	EASTING
L:	STATION OFFSET LEFT
R:	STATION OFFSET RIGHT

WATER SHEET NOTES	
A.	SEE SHEET C1.1 FOR GENERAL AND WATER NOTES.
B.	THRUST OR ANCHOR BLOCKS ARE REQUIRED AT ALL CHANGES OF DIRECTION PER CITY OF MERIDIAN REQUIREMENTS.
C.	12" WATER MAINS SHALL HAVE A MINIMUM OF 4' OF COVER.
D.	PRESERVE AND PROTECT EXISTING ABOVE AND BELOW GROUND FACILITIES OR STRUCTURES. ALL FACILITIES OR STRUCTURES DISTURBED DURING CONSTRUCTION ACTIVITIES SHALL BE RESTORED TO AT LEAST EXISTING CONDITION.
E.	CONTRACTOR SHALL MAINTAIN ACCESS TO DRIVEWAYS AT ALL TIMES DURING CONSTRUCTION.

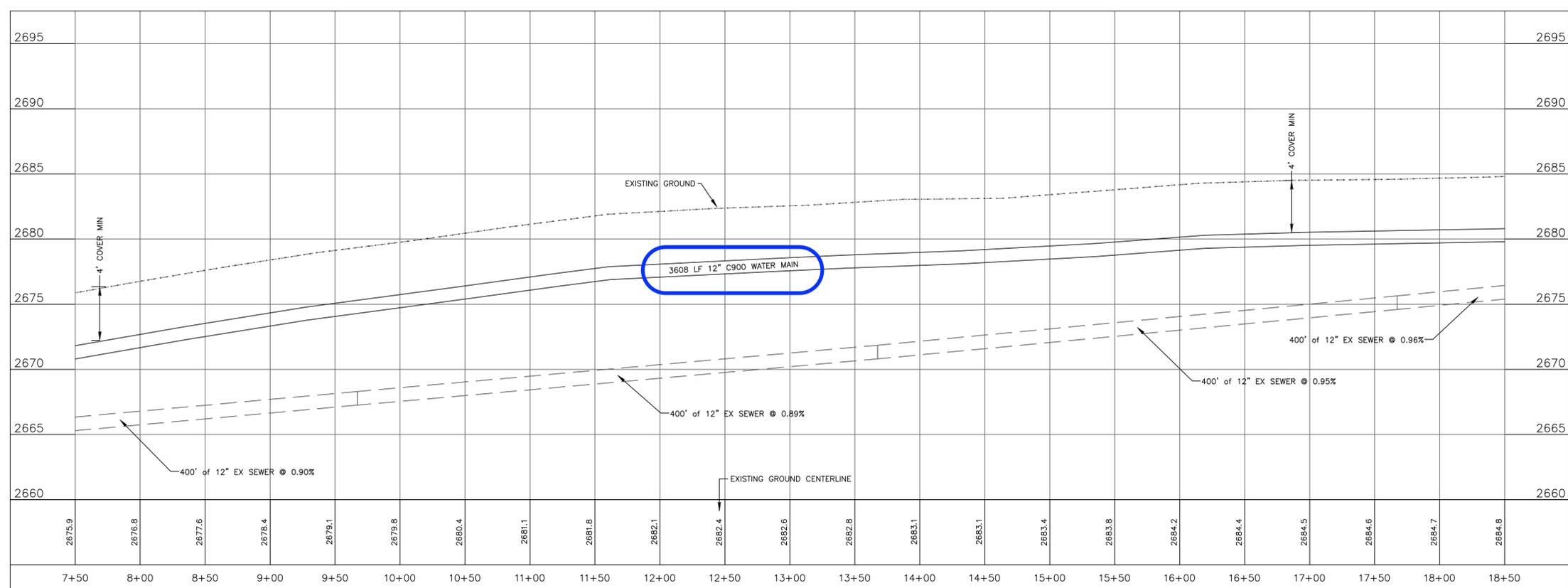
KEYNOTES	
PXP	RETAIN AND PROTECT EXISTING OVERHEAD POWER LINE.
SCA	SAWCUT (2" MINIMUM INTO EXISTING PAVEMENT) AND PAVEMENT PATCH PER ISFWC SD-301, SD-303, SD-806, AND ACHD REQUIREMENTS.
PXT	RETAIN AND PROTECT EXISTING TELEPHONE LINES.
CN3	INSTALL 1-3" OUTER CONDUIT WITH 3-1/4" INTERDUCTS FOR FUTURE USE PER CITY OF KUNA STANDARD DRAWING K-2050. SEE SHEET C1.2.
LOC	INSTALL LOCATION STATION AND MARKER POST PER KUNA STANDARD DRAWING K-2000. SEE SHEET C1.2.
FHD	INSTALL FIRE HYDRANT PER CITY OF KUNA STANDARD DRAWING K-404. SEE SHEET C1.2.
EHH	CONTRACTOR TO INSTALL ELECTRICAL HAND HOLE PER CITY OF KUNA REQUIREMENTS.



NO.	DATE	REVISIONS
1	3/2/22	CITY OF KUNA COMMENTS
2	3/11/22	CITY OF KUNA COMMENTS

Exhibit A

LAKE HAZEL WATER MAIN PLAN AND PROFILE
 Plan/Profile Scale: 1" = 50'
 Profile Vertical Scale: 1" = 5'



Water, sewer, and irrigation plans are approved for construction. The design registered professional engineer's responsibilities and obligations listed in IDAPA 10.01.02 remain in effect.

By: *Paul A. Stevens, P.E.*
 Paul A. Stevens, P.E.
 Kuna City Engineer

Date: **3/30/2022**

Plans Are Accepted For Public Street Construction
 By: *Greg Karsab* DATE: 03/30/2022
 ADA COUNTY HIGHWAY DISTRICT

LAKE HAZEL WATER MAIN IMPROVEMENTS
KUNA, IDAHO
WATER IMPROVEMENT PLANS
LAKE HAZEL WATER MAIN PLAN AND PROFILE



DESIGN BY:	NTM
DRAWN BY:	NTM
CHECKED BY:	MSD
DATE:	2/18/22
PROJECT:	21-193

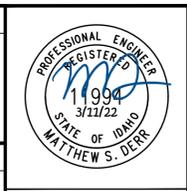
SHEET NO. **C6.2**

P:\21-193\CONSTRUCTION PLANS\21-193 PLANS.DWG, NATHAN MILLER, 3/11/2022, AUTOCAD PLOT (GENERAL DOCUMENTATION).PC, 22541 LP01

CIVIL ACRONYMS	
STA:	ROAD STATION
MJ:	MECHANICAL JOINT
FLG:	FLANGE
N:	NORTHING
E:	EASTING
L:	STATION OFFSET LEFT
R:	STATION OFFSET RIGHT

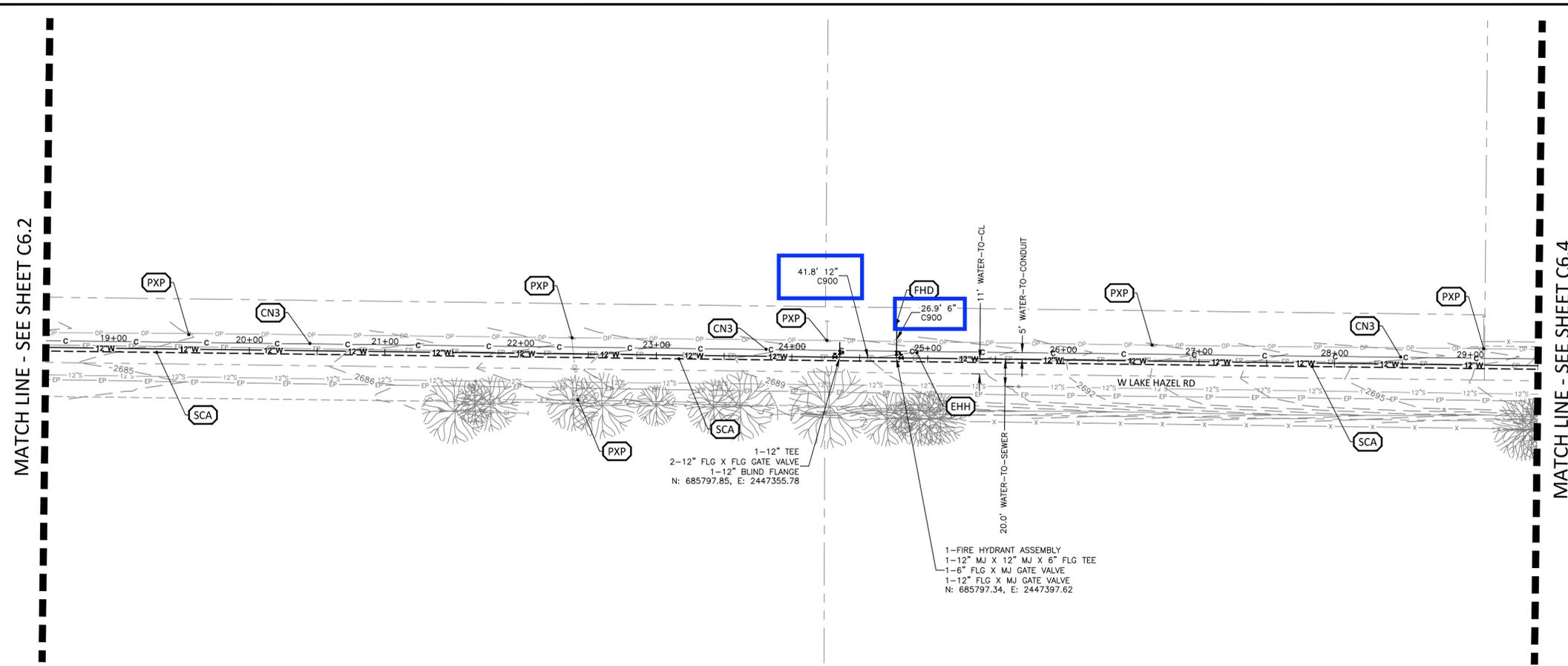
WATER SHEET NOTES	
A.	SEE SHEET C1.1 FOR GENERAL AND WATER NOTES.
B.	THRUST OR ANCHOR BLOCKS ARE REQUIRED AT ALL CHANGES OF DIRECTION PER CITY OF MERIDIAN REQUIREMENTS.
C.	12" WATER MAINS SHALL HAVE A MINIMUM OF 4' OF COVER.
D.	PRESERVE AND PROTECT EXISTING ABOVE AND BELOW GROUND FACILITIES OR STRUCTURES. ALL FACILITIES OR STRUCTURES DISTURBED DURING CONSTRUCTION ACTIVITIES SHALL BE RESTORED TO AT LEAST EXISTING CONDITION.
E.	CONTRACTOR SHALL MAINTAIN ACCESS TO DRIVEWAYS AT ALL TIMES DURING CONSTRUCTION.

KEYNOTES	
PXP	RETAIN AND PROTECT EXISTING OVERHEAD POWER LINE.
SCA	SAWCUT (2" MINIMUM INTO EXISTING PAVEMENT) AND PAVEMENT PATCH PER ISFWC SD-301, SD-303, SD-806, AND ACHD REQUIREMENTS.
CN3	INSTALL 1-3" OUTER CONDUIT WITH 3-1/4" INTERDUCTS FOR FUTURE USE PER CITY OF KUNA STANDARD DRAWING K-2050. SEE SHEET C1.2.
FHD	INSTALL FIRE HYDRANT PER CITY OF KUNA STANDARD DRAWING K-404. SEE SHEET C1.2.
EHH	CONTRACTOR TO INSTALL ELECTRICAL HAND HOLE PER CITY OF KUNA REQUIREMENTS.

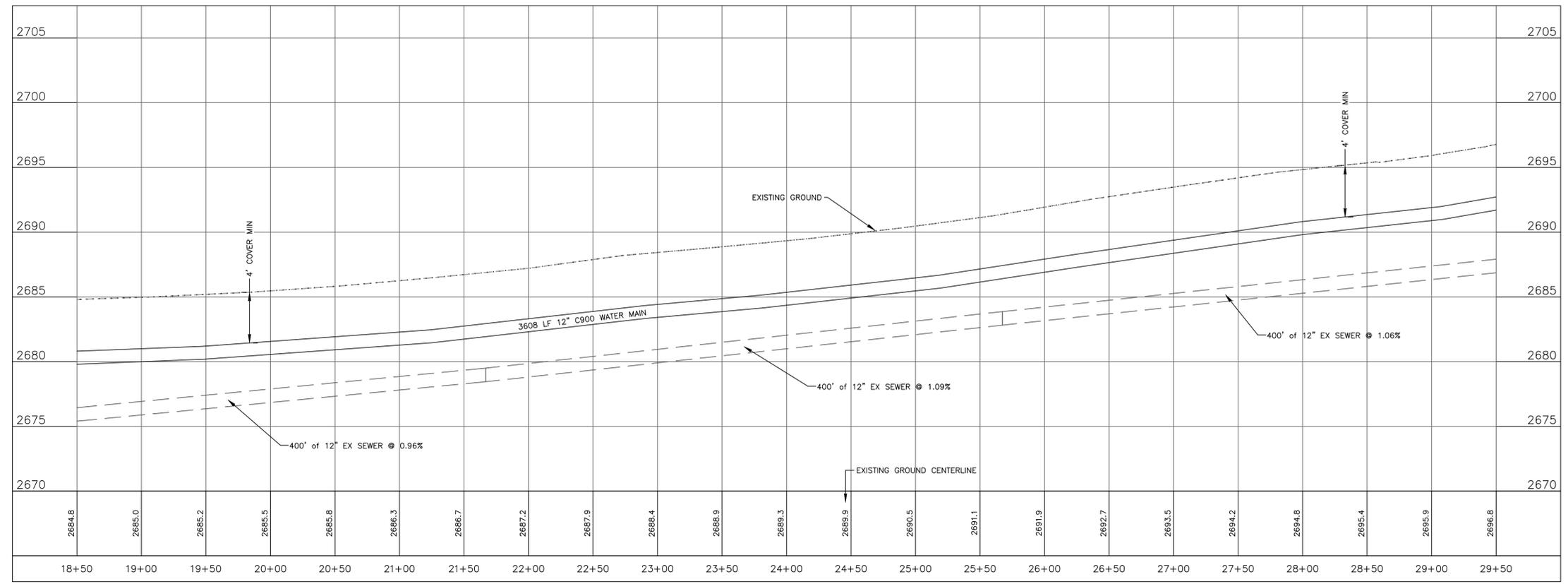
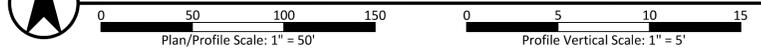


REVISIONS	
NO.	DATE
1	3/2/22
2	3/11/22

Exhibit A



LAKE HAZEL WATER MAIN PLAN AND PROFILE



Water, sewer, and irrigation plans are approved for construction. The design registered professional engineer's responsibilities and obligations listed in IDAPA 10.01.02 remain in effect.

By: *Paul A. Stevens, P.E.*
 Paul A. Stevens, P.E.
 Kuna City Engineer

Date: **3/30/2022**

Plans Are Accepted For Public Street Construction

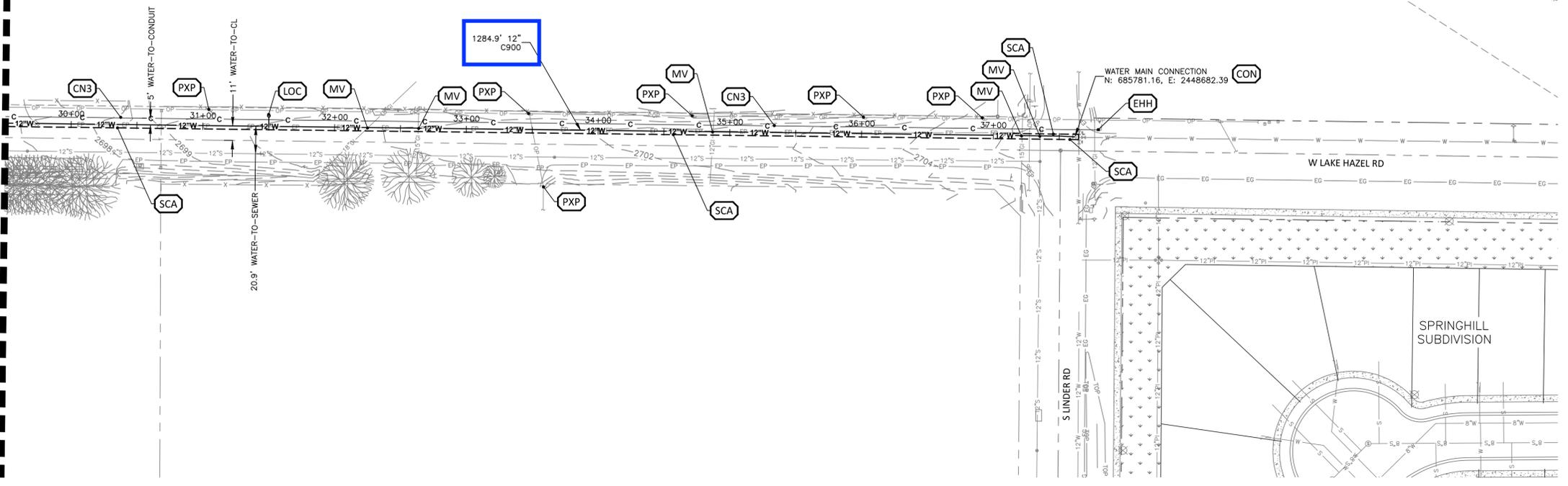
By: *Greg Kosak* DATE: 03/30/2022
 ADA COUNTY HIGHWAY DISTRICT

LAKE HAZEL WATER MAIN IMPROVEMENTS
 KUNA, IDAHO
 WATER IMPROVEMENT PLANS
 LAKE HAZEL WATER MAIN PLAN AND PROFILE

km
 ENGINEERING
 5725 NORTH DISCOVERY WAY
 BOISE, IDAHO 83713
 PHONE (208) 639-6939
 kmengllp.com

DESIGN BY:	NTM
DRAWN BY:	NTM
CHECKED BY:	MSD
DATE:	2/18/22
PROJECT:	21-193
SHEET NO.	C6.3

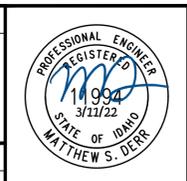
MATCH LINE - SEE SHEET C6.3



CIVIL ACRONYMS	
STA:	ROAD STATION
MJ:	MECHANICAL JOINT
FLG:	FLANGE
N:	NORTHING
E:	EASTING
L:	STATION OFFSET LEFT
R:	STATION OFFSET RIGHT

WATER SHEET NOTES	
A.	SEE SHEET C1.1 FOR GENERAL AND WATER NOTES.
B.	THRUST OR ANCHOR BLOCKS ARE REQUIRED AT ALL CHANGES OF DIRECTION PER CITY OF MERIDIAN REQUIREMENTS.
C.	12" WATER MAINS SHALL HAVE A MINIMUM OF 4' OF COVER.
D.	PRESERVE AND PROTECT EXISTING ABOVE AND BELOW GROUND FACILITIES OR STRUCTURES. ALL FACILITIES OR STRUCTURES DISTURBED DURING CONSTRUCTION ACTIVITIES SHALL BE RESTORED TO AT LEAST EXISTING CONDITION.
E.	CONTRACTOR SHALL MAINTAIN ACCESS TO DRIVEWAYS AT ALL TIMES DURING CONSTRUCTION.

KEYNOTES	
PXP	RETAIN AND PROTECT EXISTING OVERHEAD POWER LINE.
SCA	SAWCUT (2" MINIMUM INTO EXISTING PAVEMENT) AND PAVEMENT PATCH PER ISFWC SD-301, SD-303, SD-806, AND ACHO REQUIREMENTS. MAINTAIN VERTICAL AND HORIZONTAL POTABLE/NON-POTABLE MAIN LINE SEPARATION PER CITY OF KUNA REQUIREMENTS. SEE WATER NOTE 2 SHEET C1.1 FOR ADDITIONAL INFORMATION.
MV	CONNECT NEW 12" WATER MAIN TO EXISTING 12" WATER MAIN.
CON	INSTALL 1-3" OUTER CONDUIT WITH 3-1/4" INTERDUCTS FOR FUTURE USE PER CITY OF KUNA STANDARD DRAWING K-2050. SEE SHEET C1.2.
CN3	CONTRACTOR TO INSTALL ELECTRICAL HAND HOLE PER CITY OF KUNA REQUIREMENTS.
EHH	INSTALL LOCATION STATION AND MARKER POST PER KUNA STANDARD DRAWING K-2000. SEE SHEET C1.2.
LOC	

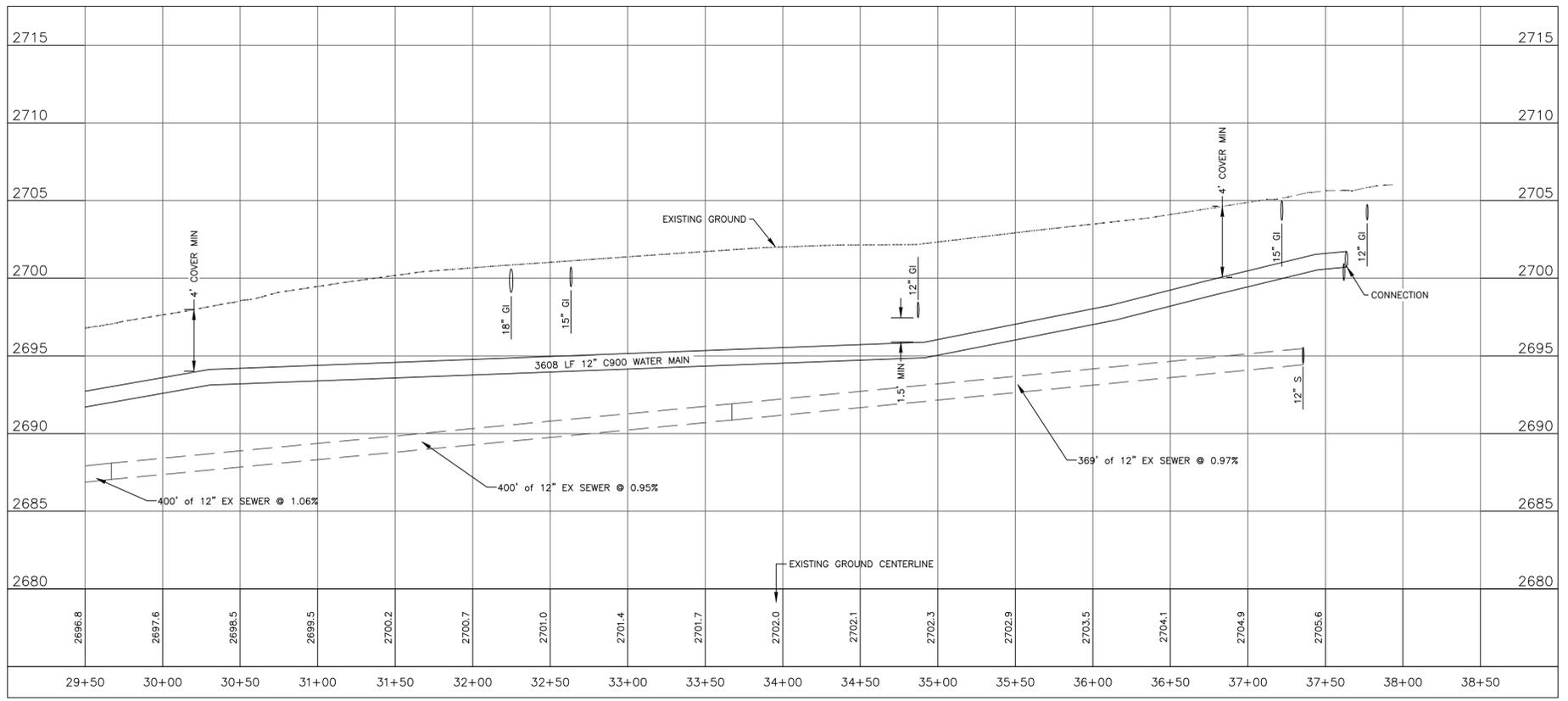


REVISIONS		
NO.	DATE	DESCRIPTION
1	3/2/22	CITY OF KUNA COMMENTS
2	3/11/22	CITY OF KUNA COMMENTS

Exhibit A

LAKE HAZEL WATER MAIN PLAN AND PROFILE
 Plan/Profile Scale: 1" = 50'
 Profile Vertical Scale: 1" = 5'

3,691.9 L.F 12" Water Main



Water, sewer, and irrigation plans are approved for construction. The design registered professional engineer's responsibilities and obligations listed in IDAPA 10.01.02 remain in effect.

By: *Paul A. Stevens, P.E.*
 Paul A. Stevens, P.E.
 Kuna City Engineer
 Date: **3/30/2022**

Plans Are Accepted For Public Street Construction
 By stamping and signing the improvement plans, the Registered Engineer ensures the District that the plans conform to all District policies and standards. Variances or waivers must be specifically and previously approved by the District in writing. Acceptance of the improvement plans by the District does not relieve the Registered Engineer of these responsibilities.
 By: *Greg Kosalak* DATE: 03/30/2022
 ADA COUNTY HIGHWAY DISTRICT

LAKE HAZEL WATER MAIN IMPROVEMENTS
 KUNA, IDAHO
 WATER IMPROVEMENT PLANS
 LAKE HAZEL WATER MAIN PLAN AND PROFILE

km
 ENGINEERING
 5725 NORTH DISCOVERY WAY
 BOISE, IDAHO 83713
 PHONE (208) 639-6939
 kmengllp.com

DESIGN BY:	NTM
DRAWN BY:	NTM
CHECKED BY:	MSD
DATE:	2/18/22
PROJECT:	21-193
SHEET NO.	C6.4

P:\21-193\CONSTRUCTION PLANS\21-193 PLANS.DWG, NATHAN MILLER, 3/11/2022, AUTOCAD PLOT (GENERAL DOCUMENTATION).PC3, 22041 LP01

City of Kuna Oversize Reimbursement Request

08-13-2023



2228 W. Piazza ST.
Meridian, ID 83646

TO: City of Kuna
Attn: Catherine Feistner
752 W. 4th St.
P.O. Box 13
Kuna, ID 83634

Job Name: Lake Hazel Water Main Extension/City of Kuna Utility Conduit

Description	Units.	Unit Price.	Cost	Reimbursement
12" Water Main	3664 LF	\$89.25	\$327,012.00	\$125,492.00
8" Water Main	3664 LF	\$55.00	\$201,520.00	
4" Conduit w/ 3 innerducts	3664 LF	\$30.00	\$109,920.00	\$109,920.00

Total Oversize Reimbursement = \$235,412.00

CONFIRMED:
DB Development, LLC

BY: Justin Blackstock _____
Its: Manager

SIGNATURE:  _____
DATE: 08/22/23 .

**RESOLUTION NO. R86-2019
CITY OF KUNA, IDAHO**

CITY POTABLE WATER REIMBURSEMENT POLICY

1. PURPOSE

- 1.1. A resolution of the City of Kuna (City) setting forth a reimbursement policy that repeals and replaces Resolution No. R80-2017 and provides a cost sharing mechanism between a Sponsoring Developer and the City of Kuna. Reimbursements are limited to the direct material cost of installing potable water master plan trunk line pipe, potable water pump (booster) stations and potable water reservoirs with nominal capacities greater than required by the Sponsoring Developer's project.

2. DEFINITIONS

- 2.1. Sponsoring Developer: a company or individual responsible for the development.
- 2.2. City: a municipal organization named City of Kuna, located in Kuna, Idaho.
- 2.3. To and Through: utilities shall be extended to the furthest part of the development and terminated to accommodate extension by subsequent developments.
- 2.4. Equivalent Dwelling Unit (EDU): the average day potable water demand from an average residence. Listed as 207 GPD in the 2017 Water Master Plan.
- 2.5. Average Day Demand (ADD): the average potable water use or projected use, of the Sponsoring Developer's project.
- 2.6. Peak Day Demand (PDD): Peak Day Demand is the Average Day Demand multiplied by a peaking factor determined by the City Engineer. Current potable water peaking factor is 2.82, 2017 City of Kuna, Idaho Water Master Plan.
- 2.7. Nominal (pipe) Diameter Needed: the minimum standard pipe diameter with sufficient transmission capacity to carry the Sponsoring Developer's Peak Day Demand and fire flow.
 - 2.7.1. The Nominal Pipeline Diameter shall be determined by an Idaho registered Professional Engineer utilizing a water modeling program compatible with the City of Kuna's potable water model.
 - 2.7.2. Nominal capacity- pump (booster) station: the capacity of a potable water pump (booster) station required to satisfactorily supply pressure and volume to the sponsoring developers project as determined by an Idaho registered Professional Engineer in accordance with the Idaho Department of Environmental Quality (IDEQ) requirements.
 - 2.7.3. Nominal Capacity - water storage reservoir: The capacity of a water storage reservoir to satisfy the IDEQ water storage volumes as listed in IDAPA 58.01.08 and calculated by an Idaho registered Professional Engineer for the Sponsoring Developer's project.
- 2.8. Potable water pump station: a pump station that adds pressure head to the potable water distribution system.

- 2.9. Potable water storage tank/reservoir: a mechanical impoundment designed to contain potable water and provide capacity to satisfy peak day demands and fire flow demands that exceed the potable water distribution system supply capacity.
- 2.10. Master Plan Trunk Line: a potable water main, 12 inches or larger diameter, identified in the Master Plan to be part of the major distribution grid.
- 2.11. Water (potable) Main Line Fee (WMLF): the fee collected when a connection is made to the City of Kuna potable water system.
- 2.12. Property: property of the Sponsoring Developer that shall include the present project phase and future phases of the project identified in the comprehensive project preliminary plat.
- 2.13. Direct Construction Costs: the cost to construct potable water mainline distribution system pipe, the cost to construct a pump station, the cost to construct a water reservoir. Limited to materials and labor only.

3. ELIGIBILITY REQUIREMENTS

- 3.1. Reimbursement requests must comply with this resolution.
- 3.2. Reimbursement requests must be submitted to the City at or before the preconstruction meeting.
 - 3.2.1. Reimbursement requests submitted after construction commences may be delayed or denied.
- 3.3. The reimbursement request shall:
 - 3.3.1. Provide at least three (3) verifiable quotes/bids.
 - 3.3.2. Unit costs
 - 3.3.3. Quantities
 - 3.3.4. Provide a comprehensive breakdown of the items included in lump sum items with unit prices
- 3.4. The nominal diameter must be established with an engineered model compatible with the City's potable water model. Engineering work shall be completed by a competent Idaho registered Professional Engineer with verifiable potable water modeling experience.

4. ELIGIBLE REIMBURSEMENT COSTS

- 4.1. Material (pipe) of greater capacity than required by the development's Peak Day Demand and fire flow.
- 4.2. Potable water pump stations with more capacity than required by the development's Peak Day Demand and IDEQ required capacities.
- 4.3. Potable water storage reservoirs with more capacity than required by the development's Peak Day Demand and IDEQ required capacities.
- 4.4. Pipe reimbursement shall be the direct cost of the pipe provided minus the direct cost of the development's nominal pipe size.
- 4.5. Pump station and potable water storage reservoir capacities shall be evaluated by an Idaho registered Professional Engineer. The capacity shall be listed in Equivalent Dwelling Units (EDU). The reimbursement amount shall be the total number of EDUs

available minus the development's required number of EDUs (but not less than zero).
The City shall pay the direct construction costs of the surplus EDUs to the Sponsoring Developer.

4.6. Capacity evaluation calculations shall be provided to the City for verification.

5. INELIGIBLE COSTS

- 5.1. Engineering
- 5.2. Project management
- 5.3. Rock excavation
- 5.4. Connections to existing system
- 5.5. Temporary potable water apparatus
- 5.6. Mechanical and biological testing

6. REIMBURSEMENT

- 6.1. Reimbursements for potable water components shall be the cost difference between the nominal pipe diameter, nominal pump station capacity and/or nominal potable water storage reservoir capacity and the diameters and capacities provided.
- 6.2. Payments shall be amortized over ten years with 4% simple interest.
- 6.3. Payments shall be made at the full annual payment amount each year, unless sufficient funds are not accrued as described in Sections 7 and 8 of this resolution.
- 6.4. If sufficient funds are not available, the available funds shall be distributed proportionally to all reimbursement recipients until available funds are exhausted.
- 6.5. No payments shall be made beyond the ten (10) year reimbursement time frame.
- 6.6. The City reserves the right to accelerate reimbursement payments.

7. FINANCING POTABLE WATER FACILITIES

- 7.1. The City generates revenue for financing potable water facilities by assessing each EDU a (potable) Water Main Line Fee (WMLF) at time of connection or upon issuance of a building permit. The City will evaluate the WMLF amount annually and adjust the fee as necessary to fund current and projected potable water facilities reimbursement costs.
- 7.2. The City retains 10% of WMLF to fund administration and developer support.

8. REIMBURSEMENT AGREEMENTS AND METHODS OF REIMBURSEMENT

- 8.1. Reimbursements shall be paid through a reimbursement agreement (RA).
 - 8.1.1. The RA shall be between the City of Kuna and the Sponsoring Developer.
 - 8.1.2. RA shall be completed within 180 days of project completion and acceptance of the development by the City of Kuna City Council.
 - 8.1.3. The RA shall be evaluated by the Public Works Director, City Engineer and/or qualified designee and presented to the Kuna City Council for approval.
 - 8.1.4. Decisions regarding reimbursement eligibility and the associated amount of reimbursement by the Public Works Director and/or City Engineer shall be final.
- 8.2. City sponsored extensions and expansions are presumed to exclusively benefit existing and future users and the public in general. As a Sponsoring Developer, the City is not

Exhibit C

required to enter into an agreement with itself, is not limited in number of annual payments and the costs of its projects are fully reimbursable.

- 8.3. No reimbursement agreement shall reimburse a Sponsoring Developer for construction costs that exceed the eligible reimbursement amounts.
- 8.4. The City retains 10% of WMLF (as defined in paragraph 2.11.) to fund administration and developer support.
- 8.5. The Reimbursement Agreement will terminate when the sooner of either occurs: The Sponsoring Developer has been fully reimbursed for the agreed upon reimbursement amount at or prior to the end of the term of the agreement, or the City has tendered the tenth (10th) annual payment whether or not the eligible reimbursement amount is paid in full. In no event shall the Reimbursement Agreement be extended beyond the initial ten (10) year term.
- 8.6. Reimbursements will be distributed for ten (10) annual payments after final acceptance of the project.
- 8.7. Depending on the WMLF collected within the ten-year Agreement period, and the number of claimants to those Fees, the Eligible Reimbursement amount may or may not be fully reimbursed. If a funding shortfall occurs, available funds shall be distributed proportionally. Reimbursement amounts to each Sponsoring Developer shall not exceed the total eligible reimbursement amount.
- 8.8. Reimbursement Agreements or City sponsored projects completed on or before August 31st of one year will become eligible for the first payment of reimbursement funds on September 1st the following year.

Adopted by the City of Kuna this 6th day of November, 2019.

Joe L. Stear, Mayor

ATTEST:

Chris Engels, City Clerk



Exhibit D

Lake Hazel Amortization Schedule					
Total cost to be reimbursed is \$235,412.00 to be paid over 10 years at 4%					
Payment	Anticipated Payment*	Principal	Interest	Payment Total	Balance
					235,412.00
1	2027	19,607.69	9,416.48	29,024.17	215,804.31
2	2028	20,392.00	8,632.17	29,024.17	195,412.32
3	2029	21,207.68	7,816.49	29,024.17	174,204.64
4	2030	22,055.98	6,968.19	29,024.17	152,148.66
5	2031	22,938.22	6,085.95	29,024.17	129,210.44
6	2032	23,855.75	5,168.42	29,024.17	105,354.69
7	2033	24,809.98	4,214.19	29,024.17	80,544.71
8	2034	25,802.38	3,221.79	29,024.17	54,742.33
9	2035	26,834.47	2,189.69	29,024.17	27,907.85
10	2036	27,907.85	1,116.31	29,024.17	0.00

*Payments typically made in August of each year

**RESOLUTION NO. R30-2026
CITY OF KUNA, IDAHO**

A RESOLUTION OF THE CITY COUNCIL FOR KUNA, IDAHO APPROVING THE CASPIAN #2 WATER MAIN AND PRESSURIZED IRRIGATION OVERSIZING REIMBURSEMENT AGREEMENT; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND THE CITY CLERK TO ATTEST TO SAID SIGNATURE; AND AUTHORIZING THE CITY TREASURER TO PAY DB DEVELOPMENT, LLC THE AMOUNT OF NINETY EIGHT THOUSAND, FIVE HUNDRED AND THIRTY EIGHT DOLLARS (\$98,538.00) PURSUANT TO THE TERMS OF SAID AGREEMENT.

BE IT HEREBY RESOLVED by the Mayor and Council of the City of Kuna, Idaho as follows:

WHEREAS, The City of Kuna has prepared, adopted, and updated a Water Master Plan and Irrigation Master Plan to guide the sizing and location of said water and irrigation facilities; and

WHEREAS, on November 06, 2019, the City ratified the Potable Water Reimbursement Policy, attached as **Exhibit C**, and the Pressurized Irrigation Reimbursement Policy, attached as **Exhibit D**, for facilities construction conforming to the Kuna Water Master Plan and Irrigation Master Plan; and

WHEREAS, in implementing the updated Master Plans, the forementioned Policies establish reimbursement agreements for capacities installed which are above those required to service the development and which align with the Master Plans; and

WHEREAS, DB Development, LLC did construct oversized water and pressurized irrigation facilities, as shown in **Exhibit A**, and has requested reimbursement pursuant to the terms of the policies, outlined in **Exhibit B**; and

WHEREAS, the constructed facilities are now included as components of the City system and are now utilized for their intended purposes; and

WHEREAS, upon recommendation of the City Engineer, accepts and approves the proposal of DB Development, LLC for reimbursement, subject to the conditions as outlined in the Reimbursement Policies in effect at the time of agreement and construction, as stated above.

NOW THEREFORE, in consideration of the foregoing premises, it is agreed:

Section 1. The Caspian #2 Water Main and Pressurized Irrigation Oversizing reimbursement submittal is hereby approved pursuant to the terms as outlined in the Water Reimbursement Policy and Pressurized Irrigation Reimbursement Policy each in effect November 06, 2019.

Section 2. The Mayor of the City of Kuna, Idaho is hereby authorized to execute said Reimbursement and the City Clerk is hereby authorized to attest to said execution.

Section 3. The City Treasurer is authorized to pay DB DEVELOPMENT, LLC ninety eight thousand, five hundred and thirty eight dollars (\$98,538.00) as calculated pursuant to the terms of the Reimbursement Policies and following the amortization schedule contained within and outlined in **Exhibit E**.

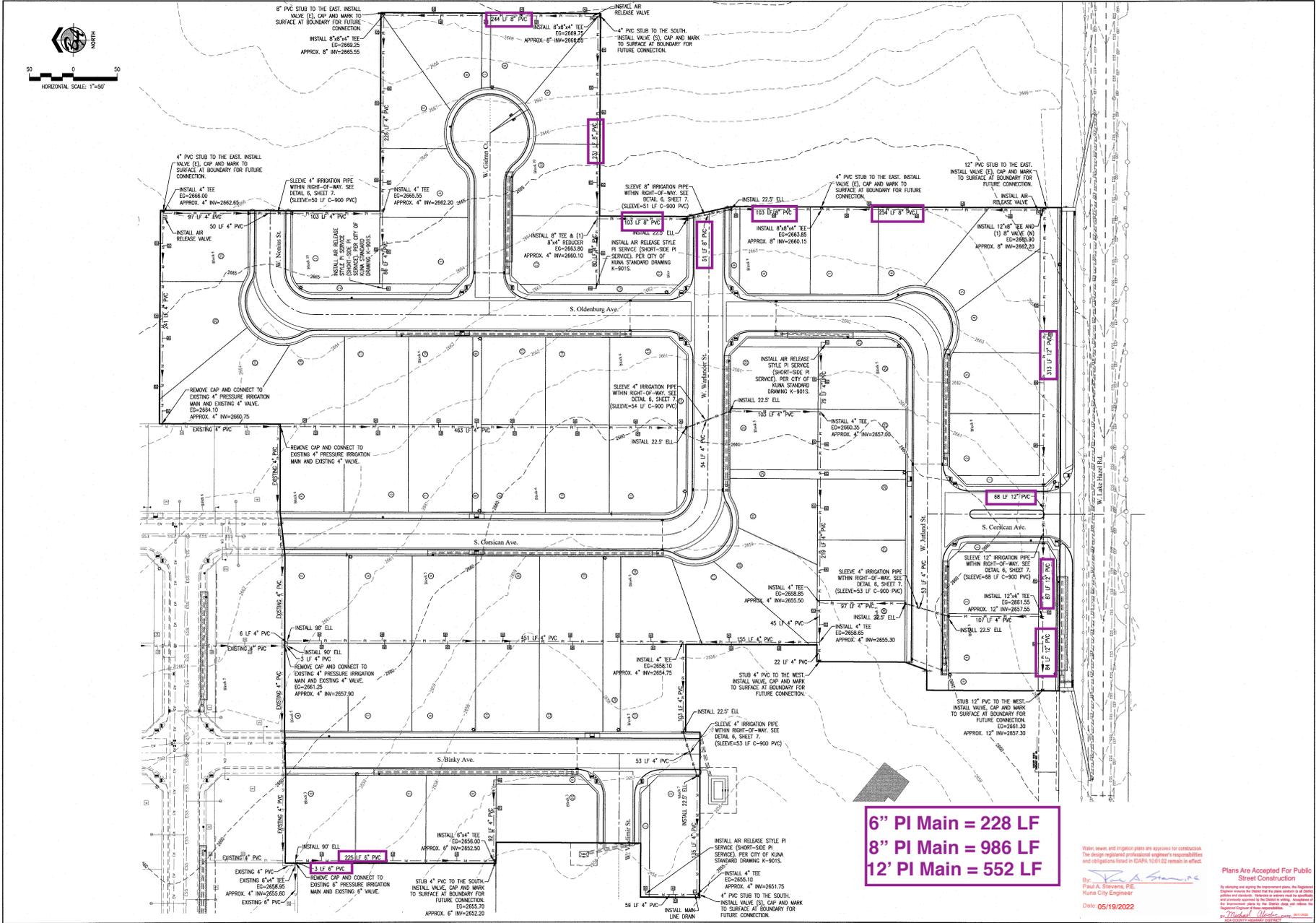
PASSED BY THE COUNCIL of Kuna, Idaho this 3rd day of March, 2026.

APPROVED BY THE MAYOR of Kuna, Idaho this 3rd day of March, 2026.

Joe L. Stear, Mayor

ATTEST:

Nathan Stanley, City Clerk



6" PI Main = 228 LF
8" PI Main = 986 LF
12' PI Main = 552 LF

Plans show and irrigator plans are approved for construction. The design registered professional engineer's responsibilities and obligations listed in IDAPA 10.01.02 remain in effect.

By: *Paul A. Slavianski, P.E.*
 Paul A. Slavianski, P.E.
 Kuna City Engineer
 Date: 05/19/2022

Plans Are Accepted For Public Street Construction

In accepting and signing the Department plans, the Engineer certifies that the plans are in accordance with the Department's standards and specifications and that the plans are in accordance with the Department's standards and specifications. The Engineer's signature is required on all plans submitted to the Department for review and approval. The Department is not responsible for the accuracy of the information provided on the plans. The Engineer is responsible for the accuracy of the information provided on the plans.

B&A Engineers, Inc.
 Consulting Engineers, Surveyors & Planners
 3505 W. Franklin Rd. Boise, ID 83705
 (208) 343-3381



Composite Pressure Irrigation Plan
Caspian Subdivision No. 2
 A PORTION OF LAND SITUATE IN THE SOUTH HALF OF THE SOUTHWEST QUARTER OF SECTION 35, TOWNSHIP 3 NORTH, RANGE 1 WEST, BOISE MERIDIAN, CITY OF KUNA, IDAHO COUNTY, IDAHO.

REV.	DATE/REV.	DESCRIPTION
A	10-15-21	FOR KUNA COMMENTS DATED JUL 28, 2021
B	10-15-21	FOR KUNA COMMENTS DATED JUL 28, 2021
C	10-15-21	FOR KUNA COMMENTS DATED DECEMBER 17, 2021
D	1-11-22	FOR KUNA COMMENTS DATED JANUARY 28, 2022
E	5-19-22	FOR KUNA COMMENTS DATED JANUARY 28, 2022

DATE SHOWN	DATE/REV.	DESCRIPTION
DATE SHOWN	DATE/REV.	DESCRIPTION

SHEET NO: **3.3**



2228 W. Piazza ST.
Meridian, ID 83646

Date: 02/27/24

TO: City of Kuna
Attn: Catherine Feistner
752 W. 4th St.
P.O. Box 13
Kuna, ID 83634

Job Name: Caspian #2

Description	Units.	Unit Price.	Cost	Reimbursement
12" Water Main	2062 LF	\$85.00	\$175,270.00	\$70,108.00
8" Water Main	2062 LF	\$51.00	\$105,162.00	
12" PIRR Main	552 LF	\$73.00	\$40,296.00	\$21,528.00
6" PIRR Main	552 LF.	\$34.00	\$18,768.00	
8" PIRR Main	986 LF	\$41.00	\$40,426.00	
6" PIRR Main	986 LF	\$34.00.	\$33,524.00	\$6,902.00

Total Reimbursement Request = \$98,538.00

Justin Blackstock / DB Development, LLC

Note: We have made request from multiple Construction Companies to secure the required 3 bids with no response. The issue is regarding the Rock Excavation. IMC has been the only Company to supply a Bid so far.

**RESOLUTION NO. R86-2019
CITY OF KUNA, IDAHO**

CITY POTABLE WATER REIMBURSEMENT POLICY

1. PURPOSE

- 1.1. A resolution of the City of Kuna (City) setting forth a reimbursement policy that repeals and replaces Resolution No. R80-2017 and provides a cost sharing mechanism between a Sponsoring Developer and the City of Kuna. Reimbursements are limited to the direct material cost of installing potable water master plan trunk line pipe, potable water pump (booster) stations and potable water reservoirs with nominal capacities greater than required by the Sponsoring Developer's project.

2. DEFINITIONS

- 2.1. Sponsoring Developer: a company or individual responsible for the development.
- 2.2. City: a municipal organization named City of Kuna, located in Kuna, Idaho.
- 2.3. To and Through: utilities shall be extended to the furthest part of the development and terminated to accommodate extension by subsequent developments.
- 2.4. Equivalent Dwelling Unit (EDU): the average day potable water demand from an average residence. Listed as 207 GPD in the 2017 Water Master Plan.
- 2.5. Average Day Demand (ADD): the average potable water use or projected use, of the Sponsoring Developer's project.
- 2.6. Peak Day Demand (PDD): Peak Day Demand is the Average Day Demand multiplied by a peaking factor determined by the City Engineer. Current potable water peaking factor is 2.82, 2017 City of Kuna, Idaho Water Master Plan.
- 2.7. Nominal (pipe) Diameter Needed: the minimum standard pipe diameter with sufficient transmission capacity to carry the Sponsoring Developer's Peak Day Demand and fire flow.
 - 2.7.1. The Nominal Pipeline Diameter shall be determined by an Idaho registered Professional Engineer utilizing a water modeling program compatible with the City of Kuna's potable water model.
 - 2.7.2. Nominal capacity- pump (booster) station: the capacity of a potable water pump (booster) station required to satisfactorily supply pressure and volume to the sponsoring developers project as determined by an Idaho registered Professional Engineer in accordance with the Idaho Department of Environmental Quality (IDEQ) requirements.
 - 2.7.3. Nominal Capacity - water storage reservoir: The capacity of a water storage reservoir to satisfy the IDEQ water storage volumes as listed in IDAPA 58.01.08 and calculated by an Idaho registered Professional Engineer for the Sponsoring Developer's project.
- 2.8. Potable water pump station: a pump station that adds pressure head to the potable water distribution system.

- 2.9. Potable water storage tank/reservoir: a mechanical impoundment designed to contain potable water and provide capacity to satisfy peak day demands and fire flow demands that exceed the potable water distribution system supply capacity.
- 2.10. Master Plan Trunk Line: a potable water main, 12 inches or larger diameter, identified in the Master Plan to be part of the major distribution grid.
- 2.11. Water (potable) Main Line Fee (WMLF): the fee collected when a connection is made to the City of Kuna potable water system.
- 2.12. Property: property of the Sponsoring Developer that shall include the present project phase and future phases of the project identified in the comprehensive project preliminary plat.
- 2.13. Direct Construction Costs: the cost to construct potable water mainline distribution system pipe, the cost to construct a pump station, the cost to construct a water reservoir. Limited to materials and labor only.

3. ELIGIBILITY REQUIREMENTS

- 3.1. Reimbursement requests must comply with this resolution.
- 3.2. Reimbursement requests must be submitted to the City at or before the preconstruction meeting.
 - 3.2.1. Reimbursement requests submitted after construction commences may be delayed or denied.
- 3.3. The reimbursement request shall:
 - 3.3.1. Provide at least three (3) verifiable quotes/bids.
 - 3.3.2. Unit costs
 - 3.3.3. Quantities
 - 3.3.4. Provide a comprehensive breakdown of the items included in lump sum items with unit prices
- 3.4. The nominal diameter must be established with an engineered model compatible with the City's potable water model. Engineering work shall be completed by a competent Idaho registered Professional Engineer with verifiable potable water modeling experience.

4. ELIGIBLE REIMBURSEMENT COSTS

- 4.1. Material (pipe) of greater capacity than required by the development's Peak Day Demand and fire flow.
- 4.2. Potable water pump stations with more capacity than required by the development's Peak Day Demand and IDEQ required capacities.
- 4.3. Potable water storage reservoirs with more capacity than required by the development's Peak Day Demand and IDEQ required capacities.
- 4.4. Pipe reimbursement shall be the direct cost of the pipe provided minus the direct cost of the development's nominal pipe size.
- 4.5. Pump station and potable water storage reservoir capacities shall be evaluated by an Idaho registered Professional Engineer. The capacity shall be listed in Equivalent Dwelling Units (EDU). The reimbursement amount shall be the total number of EDUs

available minus the development's required number of EDUs (but not less than zero).
The City shall pay the direct construction costs of the surplus EDUs to the Sponsoring Developer.

4.6. Capacity evaluation calculations shall be provided to the City for verification.

5. INELIGIBLE COSTS

- 5.1. Engineering
- 5.2. Project management
- 5.3. Rock excavation
- 5.4. Connections to existing system
- 5.5. Temporary potable water apparatus
- 5.6. Mechanical and biological testing

6. REIMBURSEMENT

- 6.1. Reimbursements for potable water components shall be the cost difference between the nominal pipe diameter, nominal pump station capacity and/or nominal potable water storage reservoir capacity and the diameters and capacities provided.
- 6.2. Payments shall be amortized over ten years with 4% simple interest.
- 6.3. Payments shall be made at the full annual payment amount each year, unless sufficient funds are not accrued as described in Sections 7 and 8 of this resolution.
- 6.4. If sufficient funds are not available, the available funds shall be distributed proportionally to all reimbursement recipients until available funds are exhausted.
- 6.5. No payments shall be made beyond the ten (10) year reimbursement time frame.
- 6.6. The City reserves the right to accelerate reimbursement payments.

7. FINANCING POTABLE WATER FACILITIES

- 7.1. The City generates revenue for financing potable water facilities by assessing each EDU a (potable) Water Main Line Fee (WMLF) at time of connection or upon issuance of a building permit. The City will evaluate the WMLF amount annually and adjust the fee as necessary to fund current and projected potable water facilities reimbursement costs.
- 7.2. The City retains 10% of WMLF to fund administration and developer support.

8. REIMBURSEMENT AGREEMENTS AND METHODS OF REIMBURSEMENT

- 8.1. Reimbursements shall be paid through a reimbursement agreement (RA).
 - 8.1.1. The RA shall be between the City of Kuna and the Sponsoring Developer.
 - 8.1.2. RA shall be completed within 180 days of project completion and acceptance of the development by the City of Kuna City Council.
 - 8.1.3. The RA shall be evaluated by the Public Works Director, City Engineer and/or qualified designee and presented to the Kuna City Council for approval.
 - 8.1.4. Decisions regarding reimbursement eligibility and the associated amount of reimbursement by the Public Works Director and/or City Engineer shall be final.
- 8.2. City sponsored extensions and expansions are presumed to exclusively benefit existing and future users and the public in general. As a Sponsoring Developer, the City is not

Exhibit C

required to enter into an agreement with itself, is not limited in number of annual payments and the costs of its projects are fully reimbursable.

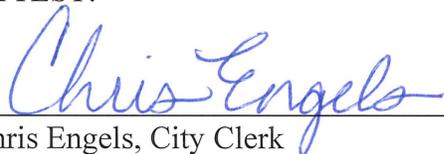
- 8.3. No reimbursement agreement shall reimburse a Sponsoring Developer for construction costs that exceed the eligible reimbursement amounts.
- 8.4. The City retains 10% of WMLF (as defined in paragraph 2.11.) to fund administration and developer support.
- 8.5. The Reimbursement Agreement will terminate when the sooner of either occurs: The Sponsoring Developer has been fully reimbursed for the agreed upon reimbursement amount at or prior to the end of the term of the agreement, or the City has tendered the tenth (10th) annual payment whether or not the eligible reimbursement amount is paid in full. In no event shall the Reimbursement Agreement be extended beyond the initial ten (10) year term.
- 8.6. Reimbursements will be distributed for ten (10) annual payments after final acceptance of the project.
- 8.7. Depending on the WMLF collected within the ten-year Agreement period, and the number of claimants to those Fees, the Eligible Reimbursement amount may or may not be fully reimbursed. If a funding shortfall occurs, available funds shall be distributed proportionally. Reimbursement amounts to each Sponsoring Developer shall not exceed the total eligible reimbursement amount.
- 8.8. Reimbursement Agreements or City sponsored projects completed on or before August 31st of one year will become eligible for the first payment of reimbursement funds on September 1st the following year.

Adopted by the City of Kuna this 6th day of November, 2019.



Joe L. Stear, Mayor

ATTEST:


Chris Engels, City Clerk

**RESOLUTION NO. R83-2019
CITY OF KUNA, IDAHO**

CITY PRESSURIZED IRRIGATION REIMBURSEMENT POLICY

1. PURPOSE

- 1.1. A resolution of the City of Kuna (City) setting forth a reimbursement policy that repeals and replaces Resolution No. R78-2017 and provides a cost sharing mechanism between a Sponsoring Developer and the City of Kuna. Reimbursements are limited to the direct material cost of installing irrigation master plan trunk line pipe, irrigation pump stations and irrigation retaining ponds with nominal capacities greater than required by the Sponsoring Developer's project.

2. DEFINITIONS

- 2.1. Sponsoring Developer: a company or individual responsible for the development.
- 2.2. City: a municipal organization named City of Kuna, located in Kuna, Idaho.
- 2.3. To and Through: utilities shall be extended to the furthest part of the development and terminated to accommodate extension by subsequent developments.
- 2.4. Equivalent Dwelling Unit (EDU): the average day irrigation demand from an average residence. Currently estimated as 1,116 gpd/EDU
- 2.5. Average Day Demand (ADD): the average irrigation use or projected use, of the Sponsoring Developer's project.
- 2.6. Peak Day Demand (PDD): Peak Day Demand is the Average Day Demand multiplied by a peaking factor determined by the City Engineer. Currently listed as 2.1 in the City of Kuna Pressurized Irrigation Master Plan.
- 2.7. Nominal (pipe) Diameter Needed: the minimum standard pipe diameter with sufficient transmission capacity to carry the Sponsoring Developer's Peak Day Demand.
- 2.7.1. The Nominal Pipeline Diameter shall be determined by an Idaho registered Professional Engineer utilizing a water modeling program compatible with the City of Kuna's pressurized irrigation model.
- 2.7.2. Nominal capacity: the capacity of an irrigation pump station and or irrigation pond required to satisfactorily service the Peak Day Demand of the Sponsoring Developer's project.
- 2.8. Irrigation pump station: a pump station that adds pressure head to the irrigation distribution system.
- 2.9. Irrigation storage pond: a pond designed to contain irrigation water and provide capacity to satisfy Peak Day Demands and other demands exceeding irrigation supply capacity.
- 2.10. Master Plan Trunk Line: a pressurized irrigation main, 12 inches or larger, identified in the Master Plan to be part of the major distribution grid.
- 2.11. PIMLF (Pressurized Irrigation Main Line Fee): the fee collected when a connection is made to the City's pressurized irrigation system.

- 2.12. Property: The Property of the Sponsoring Developer that shall include the present project phase and future phases of the project identified in the comprehensive project preliminary plat.
- 2.13. Direct Construction Costs: the cost to construct pressurized irrigation mainline distribution system pipe, the cost to construct a pump station, the cost to construct a water reservoir. Limited to materials and labor only.

3. ELIGIBILITY REQUIREMENTS

- 3.1. Reimbursement requests must comply with this resolution.
- 3.2. Reimbursement requests must be submitted to the City at or before the preconstruction meeting.
 - 3.2.1. Reimbursement requests submitted after construction commences may be delayed or denied.
- 3.3. The reimbursement request shall:
 - 3.3.1. Provide at least three (3) verifiable quotes/bids.
 - 3.3.2. Unit costs
 - 3.3.3. Quantities
 - 3.3.4. Provide a comprehensive breakdown of the items included in lump sum items with unit prices
- 3.4. The nominal diameters and capacities must be established with an engineered model compatible with the City's pressurized irrigation model. Engineering work shall be completed by a competent Idaho registered Professional Engineer with verifiable irrigation modeling experience.

4. ELIGIBLE REIMBURSEMENT COSTS

- 4.1. Material (pipe) of greater capacity than required by the development's peak day demand.
- 4.2. Irrigation pump stations with more capacity than required by the development's Peak Day Demand.
- 4.3. Irrigation storage ponds with more capacity than required by the development's Peak Day Demand.
- 4.4. Pipe reimbursement shall be the direct cost of the pipe provided minus the direct cost of the development's nominal pipe size.
- 4.5. Pump station and irrigation storage pond capacities shall be evaluated by an Idaho registered Professional Engineer. The capacity shall be listed in Equivalent Dwelling Units (EDU). The reimbursement amount shall be the total number of EDUs available minus the development's required number of EDUs (but not less than zero). The City shall pay the direct construction costs of the surplus EDUs to the Sponsoring Developer.
- 4.6. Capacity evaluation calculations shall be provided to the City for verification.

5. INELIGIBLE COSTS

- 5.1. Engineering

- 5.2. Project management
- 5.3. Rock excavation
- 5.4. Connections to existing system
- 5.5. Temporary irrigation apparatus

6. REIMBURSEMENT

- 6.1. Reimbursements for irrigation components shall be the cost difference between the nominal pipe diameter, nominal pump station capacity, and/or nominal irrigation storage pond capacity and the diameters and capacities provided.
- 6.2. Payments shall be amortized over ten years with 4% simple interest.
- 6.3. Payments shall be made at the full annual payment amount each year, unless sufficient funds are not accrued as described in Sections 7 and 8 of this resolution.
- 6.4. If sufficient funds are not available, the available funds shall be distributed proportionally to all reimbursement recipients until available funds are exhausted.
- 6.5. No payments shall be made beyond the ten (10) year reimbursement time frame.
- 6.6. The City reserves the right to accelerate reimbursement payments.

7. FINANCING PRESSURIZED IRRIGATION FACILITIES

- 7.1. The City generates revenue for financing Pressurized Irrigation facilities by assessing each EDU a PIMLF, at time of connection or upon issuance of a building permit. The City will evaluate the PIMLF amount annually and adjust the fee as necessary to fund current and projected irrigation facilities reimbursement costs.

8. REIMBURSEMENT AGREEMENTS AND METHODS OF REIMBURSEMENT

- 8.1. Reimbursements shall be paid through a reimbursement agreement (RA).
 - 8.1.1. The RA shall be between the City of Kuna and the Sponsoring Developer.
 - 8.1.2. RA shall be completed within 180 days of project completion and acceptance of the development by the City of Kuna City Council.
 - 8.1.3. The RA shall be evaluated by the Public Works Director, City Engineer and/or qualified designee and presented to the Kuna City Council for approval.
 - 8.1.4. Decisions regarding reimbursement eligibility and the associated amount of reimbursement by the Public Works Director and/or City Engineer shall be final.
- 8.2. City sponsored extensions and expansions are presumed to exclusively benefit existing and future users and the public in general. As a Sponsoring Developer, the City is not required to enter into an agreement with itself, is not limited in number of annual payments and the costs of its projects are fully reimbursable.
- 8.3. No reimbursement agreement shall reimburse a Sponsoring Developer for construction costs that exceed the eligible reimbursement amounts.
- 8.4. The City retains 10% of PIMLF (as defined in paragraph 2.11.) to fund administration and developer support.
- 8.5. The Reimbursement Agreement will terminate when the sooner of either occurs: The Sponsoring Developer has been fully reimbursed for the agreed upon reimbursement amount at or prior to the end of the term of the agreement, or the City has tendered the

Exhibit D

tenth (10th) annual payment whether or not the eligible reimbursement amount is paid in full. In no event shall the Reimbursement Agreement be extended beyond the initial ten (10) year term.

- 8.6. Reimbursements will be distributed for ten (10) annual payments after final acceptance of the project.
- 8.7. Depending on the PIMLF collected within the ten-year Agreement period, and the number of claimants to those Fees, the Eligible Reimbursement amount may or may not be fully reimbursed. If a funding shortfall occurs, available funds shall be distributed proportionally. Reimbursement amounts to each Sponsoring Developer shall not exceed the total eligible reimbursement amount.
- 8.8. Reimbursement Agreements or City sponsored projects completed on or before August 31st of one year will become eligible for the first payment of reimbursement funds on September 1st the following year.

Adopted by the City of Kuna this 6th day of November, 2019.



Joe L. Stear, Mayor

ATTEST:

Chris Engels
Chris Engels, City Clerk



Exhibit E

Caspian #2 Amortization Schedule					
Total cost to be reimbursed is \$98,538.00 to be paid over 10 years at 4%					
Payment	Anticipated Payment*	Principal	Interest	Payment Total	Balance
					98,538.00
1	2027	8,207.32	3,941.52	12,148.84	90,330.68
2	2028	8,535.62	3,613.23	12,148.84	81,795.06
3	2029	8,877.04	3,271.80	12,148.84	72,918.02
4	2030	9,232.12	2,916.72	12,148.84	63,685.90
5	2031	9,601.41	2,547.44	12,148.84	54,084.49
6	2032	9,985.46	2,163.38	12,148.84	44,099.03
7	2033	10,384.88	1,763.96	12,148.84	33,714.15
8	2034	10,800.28	1,348.57	12,148.84	22,913.87
9	2035	11,232.29	916.55	12,148.84	11,681.58
10	2036	11,681.58	467.26	12,148.84	0.00

*Payments typically made in August of each year

**RESOLUTION NO. R31-2026
CITY OF KUNA, IDAHO**

A RESOLUTION OF THE CITY OF KUNA, IDAHO ADOPTING THE LONGEVITY AND STEP AND GRADE POLICY FOR THE PUBLIC WORKS DEPARTMENT AS ATTACHED HERETO; AND DECLARING AN EFFECTIVE DATE.

BE IT HEREBY RESOLVED by the Mayor and Council of the City of Kuna, Idaho that the Step and Grade Policy for the Public Works department, for the City of Kuna, Idaho is hereby amended, and the City Clerk is hereby authorized to attest to said amendment.

PASSED BY THE COUNCIL of Kuna, Idaho this 3rd day of March, 2026

APPROVED BY THE MAYOR of Kuna, Idaho this 3rd day of March, 2026

Joe L. Stear, Mayor

ATTEST:

Nathan Stanley, City Clerk

City of Kuna
STEP AND GRADE POLICY- Public Works Department

1. PURPOSE:

1.1. This policy establishes the procedures for consistent handling of employee advancements. Consideration is given to the following:

1.1.1. Longevity

1.1.2. Licenses, Certifications, or equivalent employee improvements

1.1.3. Merit raises

1.1.4. Application of Step and Grade increases

2. ORGANIZATIONS AFFECTED:

2.1. This policy applies to all Public Works employees, within the Water/Irrigation Department, Wastewater Department, Engineering, and Administration.

3. COST OF LIVING ADJUSTMENTS (COLA):

3.1. The application of an inflationary adjustment to employee salaries does not address employee advancement but simply maintains the purchasing power of existing salaries. The City of Kuna has historically addressed COLAs as a percentage adjustment to gross salaries, applied across the board, at budget time. This policy does not change this historical practice but proposes to definitively separate COLAs from advancement considerations. The Step and Grade Chart (see **Attachment 1**) provides the basis for applying approved COLAs.

4. LONGEVITY:

4.1. The City of Kuna has historically adjusted salary based on years of service. The premise for longevity compensation is that sustained work experience is of value to the city. Increased compensation will be directly tied to performance evaluation scores at even year (e.g. 2, 4, 6, etc.) uninterrupted intervals of service (see **Attachment 2**).

4.1.1. A four (4) step increase based on the preceding two annual reviews with at least 24 performance ratings of category “Good” or higher, and at least two category “Excellent” performance ratings.

4.1.2. A three (3) step increase based on the preceding two annual reviews with at least 24 performance ratings of category “Good”.

- 4.1.3. A two (2) step increase based on the preceding two annual reviews with at least 24 performance ratings of category “Satisfactory”.
 - 4.1.4. A one 1 step increase based on the preceding two annual reviews with at least 20 performance ratings of category “Satisfactory”.
 - 4.1.5. Receiving a rating of category “Unsatisfactory” within the preceding two years will remove the potential for an increase in longevity compensation.
5. LICENSES AND CERTIFICATIONS:
- 5.1. Water, Wastewater, Engineering, GIS, and Locate employees have an existing state sponsored system of licensing. Where a formal licensing structure is not available, an alternative equivalent advancement structure is provided.
 - 5.2. Water Employees
 - 5.2.1. A novice employee in the Water Department is assigned to Grade 5, Step I. Acquiring the Idaho Division of Occupational and Professional Licenses (IDOPL) Water Distribution 1 and Water Treatment 1 licenses are required within two (2) years of beginning employment. For further advancement, Water Department employees have the following options available:
 - 5.2.1.1. Water 2: Acquire Water Distribution 2 License, with Supervisor recommendation. A salary increase of up to ten (10) steps.
 - 5.2.1.2. Water 3: Acquire Water Distribution 3 License, with Supervisor recommendation. A salary increase of up to ten (10) steps.
 - 5.2.1.3. Lead Operator (Alternate Responsible Charge): Must be licensed at Distribution and Treatment Classification of System and with Supervisor recommendation. A salary increase of one (1) grade.
 - 5.2.1.4. Supervisor Responsible Charge: Must be licensed at Distribution and Treatment Classification of System and with Director recommendation. Grade 9 and a salary increase of at least one (1) step.
 - 5.2.2. Additional Licenses and Certifications are detailed below. Each are at the discretion of the Supervisor and with Director approval.
 - 5.2.2.1. Commercial Driver’s License: up to five (5) steps.
 - 5.2.2.2. Backflow Certification: up to ten (10) steps.
 - 5.2.2.3. Pesticide/Herbicide Applicator License: up to five (5) steps.

- 5.2.2.4. Laboratory 1-4 Certification: up to five (5) steps per level.
- 5.2.2.5. Any certification above the classification of the system: up to five (5) steps for each certification.

5.3. Wastewater Employees

- 5.3.1. A novice employee in the Wastewater Department is assigned to Grade 6, Step H. Acquiring the Idaho Division of Occupational and Professional Licenses (IDOPL) Wastewater Collections 1 and Wastewater Treatment 1 licenses are required within two (2) years of beginning employment. For further advancement, Wastewater Department employees have the following options available:
 - 5.3.1.1. Wastewater 2: Acquire Wastewater Collections 2 or Wastewater Treatment 2 License, with Supervisor recommendation. A salary increase of up to ten (10) steps.
 - 5.3.1.2. Wastewater 3: Acquire Wastewater Collections 3 or Wastewater Treatment 3 License, with Supervisor recommendation. A salary increase of up to ten (10) steps.
 - 5.3.1.3. Wastewater 4: Acquire Wastewater Collections 4 License, with Supervisor recommendation. A salary increase of up to ten (10) steps.
 - 5.3.1.4. Lead Operator (Alternate Responsible Charge): Must be licensed at Collections and Treatment Classification of System and with Supervisor recommendation. A salary increase of one (1) grade.
 - 5.3.1.5. Supervisor Responsible Charge: Must be licensed at Collections and Treatment Classification of System, with Director recommendation. Grade 9 and a salary increase of at least one (1) step.
- 5.3.2. Additional Licenses and Certifications are detailed below. Each are at the discretion of the Supervisor and with Director approval.
 - 5.3.2.1. Commercial Driver's License: up to five (5) steps.
 - 5.3.2.2. Wastewater Land Applicator Certification: up to five (5) steps.
 - 5.3.2.3. Pesticide/Herbicide Applicator License: up to five (5) steps.
 - 5.3.2.4. Laboratory 1-4 Certification: up to five (5) steps per level.
 - 5.3.2.5. Any certification above the classification of the system: up to five (5) steps for each certification.

5.4. GIS Employees

5.4.1. Entry level is designated GIS Technician 1 at Grade 5, Step L, and requires certification or degree in GIS, Geography, Cartography, Computer Science, or related field, or equivalent work experience in professional or military sectors. GIS employees demonstrate proficiency with mapping and computer aided drafting (CAD) with the ability to create figures, charts, and displays that support departmental activities throughout the city. Professional certification is acquired through the GIS Certification Institute (GISCI). For advancement, GIS employees have the following options available:

5.4.1.1. GIS Technician 2: Achieve 4,000 hours of professional experience. A salary increase of up to six (6) steps.

5.4.1.2. GIS Analyst: Achieve 6,000 hours of professional experience. A salary increase of up to six (6) steps.

5.4.1.3. GIS Analyst 2: Achieve 10,000 hours of professional experience. A salary increase of up to six (6) steps.

5.4.1.4. GIS Manager: Achieve 16,000 hours of professional experience. Grade 9 and one (1) step.

5.4.2. Additional Certifications are detailed below. Each are at the discretion of the Supervisor and with Director approval.

5.4.2.1. Flood Plain Manager Certification (CFM) or comparable through FEMA or ASFPM: up to five (5) steps.

5.4.2.2. Geographic Information System Professional (GISP) Certification: up to ten (10) steps.

5.5. Utility Locate Employees

- 5.5.1. Entry level is designated Locate 1 at Grade 4 Step A, and requires minimal experience with basic surveying concepts, public works infrastructure, reading and deciphering construction plans, and proficiency with utility locating programs and equipment. For advancement, Locator employees have the following options available:
- 5.5.1.1. Locate 2: Demonstrated strong knowledge and competence in locating fundamentals, as outlined above. A salary increase to Grade 6 Step A.
 - 5.5.1.2. Locate 3: Achieve 6,000 hours of professional experience. A salary increase of up to six (6) steps.
 - 5.5.1.3. Locate 4: Achieve 10,000 hours of professional experience. A salary increase of up to six (6) steps
 - 5.5.1.4. Locate Lead: Achieve 12,000 hours of professional experience. Post-secondary degree in surveying from an accredited program, or LSIT or CST certification. As warranted based on staff and workload evaluation. At the discretion of Supervisor and Director. Grade 7 Step Q, or equivalent increase up to ten (10) steps.
 - 5.5.1.5. Locate QA/QC: Achieve 20,000 hours of professional experience. Demonstrate aptitude for administration of department and guidance of subordinates. As warranted based on staff and workload evaluation. At the discretion of Supervisor and Director. Grade 8 Step Q, or equivalent increase up to ten (10) steps.

5.6. Engineering Employees

- 5.6.1. Entry level is designated Plan Review Technician at Grade 6 Step A, and requires familiarity with basic engineering concepts, surveying, CAD, and similar computer programs. Engineering employees must demonstrate by education, training, and/or experience, the ability to create products that support departmental activities throughout the city. For advancement, Engineering employees have the following options available:
- 5.6.1.1. Engineer Technician: Enrolled in an accredited engineering program, or a related field. A salary increase of up to ten (10) steps.
 - 5.6.1.2. Engineer In Training: bachelor's degree in civil engineering, EIT certification, and 4,000 hours of professional experience. Grade 8.
 - 5.6.1.3. Civil Engineer: Acquire Certified Professional Engineer License in the state of Idaho. Grade 10.

5.6.1.4. City Engineer: 10,000 hours of professional experience. A salary increase of a minimum of ten (10) steps.

5.7. Administrative Employees

5.7.1. Entry Level is designated as Customer Service Specialist 2 at Grade 4 Step A. A novice Customer Service Specialist requires a high school diploma or GED, proficiency with computer programs and database systems, and the ability to proficiently communicate. Customer Service Specialists within the City of Kuna do not have comparable testing and certifications. For advancement, Customer Service Employees have the following options available:

5.7.1.1. Public Works Coordinator: 8,000 hours experience or a combination of experience and education, with Director recommendation. Grade 6. Future increases are based on expansion of duties and are at Directors discretion, up to five (5) steps.

5.7.1.2. Senior Public Works Coordinator: Achieve 10,000 hours of professional experience. Completion of approved project management certification. At the discretion of the Director, increase in salary to Grade 7.

6. Merit Raise

6.1. Merit raise eligibility is based on employee performance and requires an employee to demonstrate or achieve the fundamental requirements for their position, consistently deliver exceptional performance, and receive a minimum of twelve (12) "Excellent" rankings on their annual review. Merit raises are at the recommendation of the Supervisor, and at the Directors discretion. Up to five (5) steps.

7. Application of Step and Grade Increases

7.1. The Step and Grade chart (found in **Attachment 1**) contains all applicable steps and grades detailed above. The included chart reflects payrates for 2026, the chart figures are updated each year that a COLA is implemented.

7.2. In general, each Step increase equates to a 1% increase in salary or hourly pay rate. Within Grades 1-8, each Grade increase calculates to a 10% raise in salary or pay rate. For Grades 9-13, each Grade increase calculates to a 15% raise.

7.3. Adjustments for Steps and Grades are applied at the time their associated requirements have been met and have prior approval as required by the employee's Supervisor and Director.

- 7.4. The application of Steps within a Grade, or over multiple Grades, will be accomplished as follows:
- 7.4.1. Start with Grade and Step of current pay. Additional Steps awarded increase the letter, from A to HH.
 - 7.4.2. If a Step increase reaches the end of available Steps (ie HH), the additional earned Steps roll into the next higher Grade, restarting at whichever Step is comparable to the pay rate at the lower Grade's Step HH.
 - 7.4.3. An increase of 10 Steps will be treated as a promotion of 1 Grade.

Attachments

1. Step & Grade Salary Chart
2. Performance Evaluation Form

Attachment 1. Step & Grade Salary Chart

		STEP																																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	BB	CC	DD	EE	FF	GG	HH
GRADE	13	60.06	60.67	61.27	61.88	62.50	63.13	63.76	64.40	65.04	65.69	66.35	67.01	67.68	68.36	69.04	69.73	70.43	71.13	71.85	72.56	73.29	74.02	74.76	75.51	76.27	77.03	77.80	78.58	79.36	80.16	80.96	81.77	82.59	83.41
	12	52.24	52.76	53.29	53.82	54.36	54.90	55.45	56.00	56.56	57.13	57.70	58.28	58.86	59.45	60.04	60.65	61.25	61.86	62.48	63.11	63.74	64.38	65.02	65.67	66.33	66.99	67.66	68.34	69.02	69.71	70.41	71.11	71.82	72.54
	11	45.42	45.88	46.34	46.80	47.27	47.74	48.22	48.70	49.19	49.68	50.18	50.68	51.19	51.70	52.21	52.74	53.26	53.80	54.33	54.88	55.43	55.98	56.54	57.11	57.68	58.25	58.84	59.43	60.02	60.62	61.23	61.84	62.46	63.08
	10	39.49	39.89	40.28	40.69	41.09	41.51	41.92	42.34	42.76	43.19	43.62	44.06	44.50	44.94	45.39	45.85	46.31	46.77	47.24	47.71	48.19	48.67	49.16	49.65	50.14	50.64	51.15	51.66	52.18	52.70	53.23	53.76	54.30	54.84
	9	34.34	34.68	35.03	35.38	35.73	36.09	36.45	36.81	37.18	37.55	37.93	38.31	38.69	39.08	39.47	39.86	40.26	40.66	41.07	41.48	41.90	42.31	42.74	43.16	43.60	44.03	44.47	44.92	45.37	45.82	46.28	46.74	47.21	47.68
	8	29.87	30.17	30.47	30.77	31.08	31.39	31.71	32.02	32.34	32.67	32.99	33.32	33.66	33.99	34.33	34.68	35.02	35.37	35.73	36.09	36.45	36.81	37.18	37.55	37.93	38.31	38.69	39.08	39.47	39.86	40.26	40.66	41.07	41.48
	7	27.15	27.42	27.69	27.97	28.25	28.53	28.82	29.11	29.40	29.69	29.99	30.29	30.59	30.90	31.20	31.52	31.83	32.15	32.47	32.80	33.12	33.46	33.79	34.13	34.47	34.81	35.16	35.51	35.87	36.23	36.59	36.96	37.33	37.70
	6	24.69	24.94	25.19	25.44	25.69	25.95	26.21	26.47	26.73	27.00	27.27	27.54	27.82	28.10	28.38	28.66	28.95	29.24	29.53	29.83	30.13	30.43	30.73	31.04	31.35	31.66	31.98	32.30	32.62	32.95	33.28	33.61	33.95	34.29
	5	22.44	22.66	22.89	23.12	23.35	23.58	23.82	24.06	24.30	24.54	24.79	25.03	25.28	25.54	25.79	26.05	26.31	26.57	26.84	27.11	27.38	27.65	27.93	28.21	28.49	28.77	29.06	29.35	29.65	29.94	30.24	30.54	30.85	31.16
	4	20.40	20.60	20.81	21.02	21.23	21.44	21.65	21.87	22.09	22.31	22.53	22.76	22.98	23.21	23.45	23.68	23.92	24.16	24.40	24.64	24.89	25.14	25.39	25.64	25.90	26.16	26.42	26.68	26.95	27.22	27.49	27.77	28.05	28.33
	3	18.54	18.73	18.92	19.11	19.30	19.49	19.68	19.88	20.08	20.28	20.48	20.69	20.90	21.10	21.32	21.53	21.74	21.96	22.18	22.40	22.63	22.85	23.08	23.31	23.55	23.78	24.02	24.26	24.50	24.75	24.99	25.24	25.50	25.75
2	16.86	17.02	17.19	17.37	17.54	17.72	17.89	18.07	18.25	18.43	18.62	18.80	18.99	19.18	19.37	19.57	19.76	19.96	20.16	20.36	20.57	20.77	20.98	21.19	21.40	21.62	21.83	22.05	22.27	22.49	22.72	22.95	23.17	23.41	
1	15.31	15.47	15.62	15.78	15.94	16.10	16.26	16.42	16.58	16.75	16.92	17.09	17.26	17.43	17.60	17.78	17.96	18.14	18.32	18.50	18.69	18.87	19.06	19.25	19.44	19.64	19.84	20.03	20.23	20.44	20.64	20.85	21.06	21.27	

**Attachment 2.
Performance Evaluation Form**



City of Kuna Performance Evaluation

EMPLOYEE INFO				
EMPLOYEE NAME		DEPARTMENT		
EMPLOYEE ID		REVIEWER NAME		
POSITION HELD		HR REP		
HIRE DATE		DATE OF REVIEW		
BEHAVIORS				
QUALITY	UNSATISFACTORY	SATISFACTORY	GOOD	EXCELLENT
Works to Full Potential				
Quality of Work				
Work Consistency				
Communication				
Independent Work				
Takes Initiative				
Group Work				
Productivity				
Creativity				
Honesty				
Integrity				
Coworker Relations				
Client Relations				
Technical Skills				
Dependability				
Punctuality				
Attendance				
STRENGTHS / TRAINING NEEDS				
DETAIL EMPLOYEE'S GREATEST STRENGTHS				

DETAIL ASPECTS REQUIRING IMPROVEMENT		
GOALS		
ACHIEVED GOALS SET IN PREVIOUS REVIEW?		
GOALS FOR NEXT REVIEW PERIOD		
COMMENTS AND APPROVAL		
EMPLOYEE COMMENTS	REVIEWER COMMENTS	
EMPLOYEE SIGNATURE	REVIEWER SIGNATURE	HR REP SIGNATURE



Certified Public Accountants

812-B 12th Ave. South
P.O. Box 876
Nampa, ID 83653-0876
208 466-2493
FAX 208 467-2000
www.BaileyCPAs.com

February 24, 2026

To the City Council
City of Kuna, Idaho

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Kuna, Idaho for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 28, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Kuna, Idaho are described in the notes to the financial statements. GASBS No. 101, *Compensated Absences*, was adopted during 2025 and has been disclosed in Note 13 of the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities and the business-type activities' financial statements were:

Management's estimate of the current portion of compensated absences is based on prior history of employees' use of compensated absences. Management's estimate of the contingent liability is based on the consent judgment. We evaluated the key factors and assumptions used to develop the current portion of compensated absences and contingent liability in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The schedule attached to the management representation letter summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. We found no other misstatements that needed to be provided to management to correct.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 24, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City of Kuna, Idaho's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Schedule of Employer's Share of Net Pension Liability (Asset), Schedule of Employer Contributions, Budgetary (GAAP Basis) Comparison Schedule – General fund, and the Budgetary (GAAP Basis) Comparison Schedule – Late Comers' Fee fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Schedules of Revenues by Source and Expenditures by Object – Budget and Actual – General fund, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of City of Kuna, Idaho and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Bailey & Co.

CITY OF KUNA, IDAHO

Report on Audited
Basic Financial Statements,
Supplementary Information
and
Other Information

For the Year Ended September 30, 2025

Table of Contents

	<u>Page</u>
Independent Auditor's Report	3
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	6
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	10
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	11
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	13
Statement of Net Position – Proprietary Funds	14
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	16
Statement of Cash Flows – Proprietary Funds	18
Statement of Fiduciary Net Position – Fiduciary Funds	22
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	23
Notes to Financial Statements	24
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer's Share of Net Pension Liability (Asset)	39
Schedule of Employer Contributions	40
Budgetary (GAAP Basis) Comparison Schedule:	
General Fund	41
Late Comers' Fee Fund	42
Notes to Required Supplementary Information	43

Page**SUPPLEMENTARY INFORMATION**

Combining Balance Sheet – Nonmajor Funds 44

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Funds 45

OTHER INFORMATION

Supplemental Schedule of Revenues by Source - Budget (GAAP Basis) and Actual - General Fund 46

Supplemental Schedule of Expenditures by Object of Expenditure - Budget (GAAP Basis) and Actual - General Fund 47

INTERNAL CONTROL AND COMPLIANCE REPORT

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* 48



Certified Public Accountants

812-B 12th Ave. South
P.O. Box 876
Nampa, ID 83653-0876
208 466-2493
FAX 208 467-2000
www.BaileyCPAs.com

Independent Auditor's Report

To the Honorable Mayor
and City Council
City of Kuna, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Kuna, Idaho (the City), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Kuna, Idaho, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Kuna, Idaho and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 13 to the financial statements, in 2025, the City adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of employer's share of net pension liability (asset), schedule of employer contributions, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The City has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplemental schedules of revenues by source and expenditures by object – budget and actual – general fund but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2026, on our consideration of City of Kuna, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Bailey & Co.

Nampa, Idaho
February 24, 2026

City of Kuna, Idaho
Statement of Net Position
September 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets:				
Cash and Cash Equivalents	\$ 31,960,190	\$ 51,558,336	\$ 83,518,526	\$ 1,499,283
Investments	187,908	302,462	490,370	2,413
Prepaid Items	30,342	52,682	83,024	0
Receivables, Net:				
Property Taxes	5,110,128	0	5,110,128	631,098
Interest	230,639	469,753	700,392	2,676
Accounts and Notes	49,155	1,680,915	1,730,070	0
Intergovernmental and Grants	922,333	0	922,333	0
Total Current Assets	<u>38,490,695</u>	<u>54,064,148</u>	<u>92,554,843</u>	<u>2,135,470</u>
Noncurrent Assets:				
Restricted Cash	4,919,085	0	4,919,085	0
Restricted Investments	28,933	0	28,933	0
Investments	4,055,118	6,527,230	10,582,348	52,077
Note Receivables, Net	0	8,558	8,558	0
Capital Assets:				
Land and Construction in Progress	6,061,909	8,932,983	14,994,892	0
Buildings, Net	4,444,677	31,799,190	36,243,867	0
Equipment/Vehicles, Net	1,333,574	6,648,879	7,982,453	0
Improvements/Infrastructure, Net	7,364,947	107,136,583	114,501,530	0
Intangibles, Net	213,326	271,177	484,503	189,923
Right-of-Use Assets, Net	24,031	0	24,031	0
Total Capital Assets	<u>19,442,464</u>	<u>154,788,812</u>	<u>174,231,276</u>	<u>189,923</u>
Total Noncurrent Assets	<u>28,445,600</u>	<u>161,324,600</u>	<u>189,770,200</u>	<u>242,000</u>
Total Assets	<u>66,936,295</u>	<u>215,388,748</u>	<u>282,325,043</u>	<u>2,377,470</u>
Deferred Outflows				
Pension	<u>266,214</u>	<u>365,737</u>	<u>631,951</u>	<u>0</u>
Liabilities				
Current Liabilities:				
Accounts Payable and Other Current Liabilities	379,961	2,933,048	3,313,009	0
Contingent Liability	7,429	56,800	64,229	0
Accrued Interest	659	0	659	0
Unearned Revenue	499	5,655	6,154	0
Total Current Liabilities	<u>388,548</u>	<u>2,995,503</u>	<u>3,384,051</u>	<u>0</u>

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Net Position (continued)
September 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Long-term Liabilities:				
Due Within One Year:				
Compensated Absences	170,317	222,610	392,927	0
Subscription Liability	12,728	0	12,728	0
Lease Liability	4,927	0	4,927	0
Notes Payable	165,106	0	165,106	0
Due in More Than One Year:				
Compensated Absences	73,691	96,320	170,011	0
Net Pension Liability	938,936	1,070,539	2,009,475	0
Lease Liability	6,377	0	6,377	0
Notes Payable	1,356,214	0	1,356,214	0
Total Long-term Liabilities	<u>2,728,296</u>	<u>1,389,469</u>	<u>4,117,765</u>	<u>0</u>
Total Liabilities	<u>3,116,844</u>	<u>4,384,972</u>	<u>7,501,816</u>	<u>0</u>
Deferred Inflows				
Pension	406,499	501,101	907,600	0
Property Tax Revenue	5,076,262	0	5,076,262	625,943
Total Deferred Inflows	<u>5,482,761</u>	<u>501,101</u>	<u>5,983,862</u>	<u>625,943</u>
Net Position				
Net Investment in Capital Assets	19,418,432	154,788,812	174,207,244	189,923
Restricted	16,672,871	0	16,672,871	1,561,604
Unrestricted	22,511,601	56,079,600	78,591,201	0
Total Net Position	<u>\$ 58,602,904</u>	<u>\$ 210,868,412</u>	<u>\$ 269,471,316</u>	<u>\$ 1,751,527</u>

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Activities
For the Year Ended September 30, 2025

Functions	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General Government	\$ 12,036,558	\$ 4,229,348	\$ 11,422	\$ 48,169	\$ (7,747,619)
Community and Economic Development	0	8,621,269	0	1,096,897	9,718,166
Interest on Long-term Debt	158,880	0	0	0	(158,880)
Total Governmental Activities	12,195,438	12,850,617	11,422	1,145,066	1,811,667
Business-type Activities:					
Water	4,799,775	7,962,445	0	37,757,644	40,920,314
Sewer	8,346,971	10,953,187	0	44,916,390	47,522,606
Irrigation	1,627,591	3,090,192	0	0	1,462,601
Trash	4,282,018	4,321,626	0	0	39,608
Total Business-type Activities	19,056,355	26,327,450	0	82,674,034	89,945,129
Total Primary Government	\$ 31,251,793	\$ 39,178,067	\$ 11,422	\$ 83,819,100	\$ 91,756,796
Component Unit:					
Urban Renewal	\$ 23,640	\$ 0	\$ 0	\$ 0	\$ (23,640)

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Activities (continued)
For the Year Ended September 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Change in Net Position				
Net (Expense) Revenue	\$ 1,811,667	\$ 89,945,129	\$ 91,756,796	\$ (23,640)
General Revenues				
Property Taxes	4,886,197	0	4,886,197	583,237
Sales Tax Revenue Sharing	2,981,258	0	2,981,258	0
Liquor Apportionment	308,133	0	308,133	0
Impact Fees	3,518,512	0	3,518,512	0
Other	101,715	0	101,715	0
Investment Earnings	1,420,166	2,519,610	3,939,776	33,581
Disposal of Assets	(90,436)	15,500	(74,936)	0
Extraordinary Items				
Pollution Remediation	0	56,950	56,950	0
Total General Revenues	<u>13,125,545</u>	<u>2,592,060</u>	<u>15,717,605</u>	<u>616,818</u>
Change in Net Position	14,937,212	92,537,189	107,474,401	593,178
Net Position - Beginning, As Previously Reported	43,718,137	118,428,141	162,146,278	1,158,349
Change in Accounting Principle	(52,445)	(96,918)	(149,363)	0
Net Position - Beginning, Restated	<u>43,665,692</u>	<u>118,331,223</u>	<u>161,996,915</u>	<u>1,158,349</u>
Net Position, Ending	<u>\$ 58,602,904</u>	<u>\$ 210,868,412</u>	<u>\$ 269,471,316</u>	<u>\$ 1,751,527</u>

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Balance Sheet -
Governmental Funds
September 30, 2025

	General	Late Comers' Fee	Park Impact Fee	Police Impact Fee	Nonmajor Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 21,237,671	\$ 10,109,461	\$ 0	\$ 0	\$ 613,058	\$ 31,960,190
Investments	2,822,663	1,339,153	0	0	81,210	4,243,026
Prepaid Items	30,342	0	0	0	0	30,342
Receivables, Net:						
Property Taxes	5,110,128	0	0	0	0	5,110,128
Interest	199,202	20,446	10,991	0	0	230,639
Accounts	49,155	0	0	0	0	49,155
Intergovernmental and Grants	912,744	0	0	0	9,589	922,333
Internal Balances	1,123,961	0	0	0	0	1,123,961
Restricted Cash	0	0	4,790,891	128,194	0	4,919,085
Restricted Investments	0	0	11,952	16,981	0	28,933
Total Assets	31,485,866	11,469,060	4,813,834	145,175	703,857	48,617,792
Deferred Outflows	0	0	0	0	0	0
Total Assets and Deferred Outflows	\$ 31,485,866	\$ 11,469,060	\$ 4,813,834	\$ 145,175	\$ 703,857	\$ 48,617,792
Liabilities						
Internal Balances	\$ 0	\$ 0	\$ 0	\$ 1,123,961	\$ 0	\$ 1,123,961
Accounts Payable	154,523	0	40,688	0	65,763	260,974
Benefits and Wages Payable	118,987	0	0	0	0	118,987
Contingent Liability	0	0	506	0	6,923	7,429
Accrued Interest	659	0	0	0	0	659
Unearned Revenues	499	0	0	0	0	499
Total Liabilities	274,668	0	41,194	1,123,961	72,686	1,512,509
Deferred Inflows						
Unavailable Property Taxes	5,105,552	0	0	0	0	5,105,552
Fund Balances:						
Nonspendable	30,342	0	0	0	0	30,342
Restricted	0	11,469,060	4,772,640	0	431,171	16,672,871
Assigned	0	0	0	0	200,000	200,000
Unassigned	26,075,304	0	0	(978,786)	0	25,096,518
Total Fund Balances	26,105,646	11,469,060	4,772,640	(978,786)	631,171	41,999,731
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 31,485,866	\$ 11,469,060	\$ 4,813,834	\$ 145,175	\$ 703,857	\$ 48,617,792

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
 Reconciliation of the Balance Sheet of the Governmental
 Funds to the Statement of Net Position
 September 30, 2025

Total Fund Balances - Governmental Funds	\$	41,999,731
--	----	------------

Amounts reported for governmental activities in the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. The cost of assets consist of:

Land and Construction in Progress	\$	6,061,909	
Buildings, Net of \$918,529 Accumulated Depreciation		4,444,677	
Equipment/Vehicles, Net of \$1,750,043 Accumulated Depreciation		1,333,574	
Improvements/Infrastructure, Net of \$1,799,862 Accumulated Depreciation		7,364,947	
Intangibles, Net of \$383,987 Accumulated Amortization		213,326	
Right-of-Use Assets, Net of \$38,344 Accumulated Amortization		<u>24,031</u>	
			19,442,464

In the government-wide statements, deferred inflows represent acquisitions of net position that are applicable to a future reporting period and deferred outflows represent the consumption of resources that are applicable to a future reporting period. These deferrals consist of:

Deferred Outflows Related to Net Pension Liability		266,214	
Deferred Inflows Related to Net Pension Liability		<u>(406,499)</u>	
			(140,285)

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Long-term liabilities at year end consist of:

Subscription Liability		(12,728)	
Lease Liability		(11,304)	
Notes Payable		(1,521,320)	
Compensated Absences		(244,008)	
Net Pension Liability		<u>(938,936)</u>	
			(2,728,296)

Property taxes receivable for delinquent levies will be collected in the next year, but are not available soon enough to pay for current period expenditures, and therefore, are unavailable in the fund financial statements.

		<u>29,290</u>
Net Position of Governmental Activities	\$	<u><u>58,602,904</u></u>

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2025

	General	Late Comers' Fee	Park Impact Fee	Police Impact Fee	Nonmajor Funds	Total Governmental Funds
Revenues						
Property Taxes	\$ 4,908,288	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,908,288
Charges for Services	4,229,348	8,837,729	0	0	0	13,067,077
Grants and Contributions	0	0	0	0	1,156,488	1,156,488
Intergovernmental	3,289,391	0	0	0	0	3,289,391
Impact Fees	0	0	3,182,087	336,425	0	3,518,512
Investment Earnings	1,167,618	134,872	117,676	0	0	1,420,166
Other	101,715	0	0	0	0	101,715
Total Revenues	13,696,360	8,972,601	3,299,763	336,425	1,156,488	27,461,637
Expenditures						
Current:						
Salaries and Benefits	2,910,933	0	0	0	0	2,910,933
Maintenance and Operations	6,730,082	865,840	0	0	69,694	7,665,616
Capital Outlay	0	0	1,094,217	0	1,567,752	2,661,969
Debt Service:						
Principal	16,859	2,422,395	0	0	0	2,439,254
Interest	1,131	157,749	0	0	0	158,880
Total Expenditures	9,659,005	3,445,984	1,094,217	0	1,637,446	15,836,652
Excess (Deficiency) of Revenues Over Expenditures	4,037,355	5,526,617	2,205,546	336,425	(480,958)	11,624,985
Other Financing Sources (Uses)						
Disposal of Assets	19,056	0	0	0	0	19,056
Transfers In	756	0	0	0	875,554	876,310
Transfers Out	(875,554)	0	0	0	(756)	(876,310)
Total Other Financing Sources (Uses)	(855,742)	0	0	0	874,798	19,056
Net Change in Fund Balances	3,181,613	5,526,617	2,205,546	336,425	393,840	11,644,041
Fund Balances - Beginning	22,924,033	5,942,443	2,567,094	(1,315,211)	237,331	30,355,690
Fund Balances - Ending	\$26,105,646	\$11,469,060	\$4,772,640	\$ (978,786)	\$ 631,171	\$41,999,731

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
 Reconciliation of the Statement
 of Revenues, Expenditures, and Changes in Fund Balances
 of the Governmental Funds to the Statement of Activities
 For the Year Ended September 30, 2025

Total Net Change in Fund Balance - Governmental Funds \$ 11,644,041

Amounts reported for governmental activities in the statement of activities are different because of the following:

Capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation and amortization expense. In the current period these amounts are:

Capital Outlay	\$ 1,956,573	
Disposal of Assets	(109,492)	
Depreciation and Amortization Expense	<u>(969,507)</u>	
Net		877,574

Because some revenues will not be collected for several months after the City's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are, instead, counted as deferred inflows. They are, however, recorded as revenues in the statement of activities. (22,091)

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated Absences Liability Changes	(17,736)	
Net Pension Liability (Asset) and Related Deferral Changes	<u>16,170</u>	
		(1,566)

The proceeds from long-term debt (e.g., bonds, notes, leases, subscriptions) provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount represents the net effect of these differences in the treatment of long-term debt and related items.

Principal Payments on Long-term Debt		<u>2,439,254</u>
--------------------------------------	--	------------------

Change in Net Position of Governmental Activities		<u><u>\$ 14,937,212</u></u>
---	--	-----------------------------

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Net Position -
Proprietary Funds
September 30, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Irrigation
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 16,668,921	\$ 22,172,769	\$ 10,473,384
Investments	97,787	130,074	61,441
Prepaid Items	34,866	12,552	3,524
Interest Receivable	165,157	202,499	99,398
Accounts and Notes Receivable, Net	416,611	605,237	2,310
Total Current Assets	<u>17,383,342</u>	<u>23,123,131</u>	<u>10,640,057</u>
Noncurrent Assets:			
Investments	2,110,268	2,807,049	1,325,919
Notes Receivable, Net	0	531	8,027
Capital Assets:			
Land and Construction in Progress	437,905	2,540,923	316,797
Buildings, Net	623,429	22,053,619	644,980
Equipment/Vehicles, Net	696,984	2,648,443	185,924
Improvements/Infrastructure, Net	14,875,288	23,849,761	5,146,414
Intangibles, Net	77,255	193,922	0
Total Noncurrent Assets	<u>18,821,129</u>	<u>54,094,248</u>	<u>7,628,061</u>
Total Assets	<u>36,204,471</u>	<u>77,217,379</u>	<u>18,268,118</u>
Deferred Outflows			
Pension	<u>142,121</u>	<u>209,014</u>	<u>17,025</u>
Liabilities			
Current Liabilities:			
Accounts Payable	170,637	474,126	57,084
Contingent Liability	0	56,800	0
Benefits and Wages Payable	50,514	55,666	15,806
Deposits from Others	922,880	0	0
Due to KeyBank LID	0	1,122,920	0
Unearned Revenues	0	0	5,655
Compensated Absences	90,179	92,603	27,798
Total Current Liabilities	<u>1,234,210</u>	<u>1,802,115</u>	<u>106,343</u>
Long-term Liabilities:			
Compensated Absences	39,018	40,067	12,029
Net Pension Liability	469,131	510,840	115,810
Total Long-term Liabilities	<u>508,149</u>	<u>550,907</u>	<u>127,839</u>
Total Liabilities	<u>1,742,359</u>	<u>2,353,022</u>	<u>234,182</u>
Deferred Inflows			
Pension	<u>193,374</u>	<u>230,883</u>	<u>54,968</u>
Net Position			
Net Investment in Capital Assets	16,710,861	51,286,668	6,294,115
Unrestricted	17,699,998	23,555,820	11,701,878
Total Net Position	<u>\$ 34,410,859</u>	<u>\$ 74,842,488</u>	<u>\$ 17,995,993</u>

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Net Position -
Proprietary Funds (continued)
September 30, 2025

	Business-type Activities - Enterprise Funds			
	Trash	Water East	Sewer East	Total
Assets				
Current Assets:				
Cash and Cash Equivalents	\$ 111,165	\$ 1,209,175	\$ 922,922	\$ 51,558,336
Investments	652	7,094	5,414	302,462
Prepaid Items	0	612	1,128	52,682
Interest Receivable	0	1,534	1,165	469,753
Accounts and Notes Receivable, Net	393,416	141,548	121,793	1,680,915
Total Current Assets	505,233	1,359,963	1,052,422	54,064,148
Noncurrent Assets:				
Investments	14,073	153,080	116,841	6,527,230
Notes Receivable, Net	0	0	0	8,558
Capital Assets:				
Land and Construction in Progress	0	164,357	5,473,001	8,932,983
Buildings, Net	0	4,238,581	4,238,581	31,799,190
Equipment/Vehicles, Net	0	1,558,764	1,558,764	6,648,879
Improvements, Net	0	30,737,326	32,527,794	107,136,583
Intangibles, Net	0	0	0	271,177
Total Noncurrent Assets	14,073	36,852,108	43,914,981	161,324,600
Total Assets	519,306	38,212,071	44,967,403	215,388,748
Deferred Outflows				
Pension	0	(1,149)	(1,274)	365,737
Liabilities				
Current Liabilities:				
Accounts Payable	36,237	10,409	9,149	757,642
Contingent Liability	0	0	0	56,800
Benefits and Wages Payable	0	4,059	3,561	129,606
Deposits from Others	0	0	0	922,880
Due to KeyBank LID	0	0	0	1,122,920
Unearned Revenues	0	0	0	5,655
Compensated Absences	0	6,615	5,415	222,610
Total Current Liabilities	36,237	21,083	18,125	3,218,113
Long-term Liabilities:				
Compensated Absences	0	2,864	2,342	96,320
Net Pension Liability	0	(11,970)	(13,272)	1,070,539
Total Long-term Liabilities	0	(9,106)	(10,930)	1,166,859
Total Liabilities	36,237	11,977	7,195	4,384,972
Deferred Inflows				
Pension	0	10,374	11,502	501,101
Net Position				
Net Investment in Capital Assets	0	36,699,028	43,798,140	154,788,812
Unrestricted	483,069	1,489,543	1,149,292	56,079,600
Total Net Position	\$ 483,069	\$ 38,188,571	\$ 44,947,432	\$ 210,868,412

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Revenues, Expenses, and Changes in
Fund Net Position - Proprietary Funds
For the Year Ended September 30, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Irrigation
Operating Revenues			
Charges for Services	\$ 4,041,153	\$ 7,169,064	\$ 1,741,200
Hook Ups	2,092,169	2,243,234	1,315,838
Delinquent Fees	33,294	64,771	13,769
Miscellaneous	74,567	53,012	19,385
Total Operating Revenues	<u>6,241,183</u>	<u>9,530,081</u>	<u>3,090,192</u>
Operating Expenses			
Salaries and Benefits	1,200,479	1,428,695	384,849
Contractor Services	106,603	126,833	40,512
Maintenance and Operations	858,136	1,856,339	737,663
Depreciation	1,343,732	3,544,444	464,567
Total Operating Expenses	<u>3,508,950</u>	<u>6,956,311</u>	<u>1,627,591</u>
Operating Income (Loss)	<u>2,732,233</u>	<u>2,573,770</u>	<u>1,462,601</u>
Nonoperating Revenues (Expenses)			
Investment Earnings	873,237	1,091,802	541,463
Disposal of Assets	6,400	7,500	1,600
Total Nonoperating Revenues (Expenses)	<u>879,637</u>	<u>1,099,302</u>	<u>543,063</u>
Income (Loss) Before Transfers and Capital Contributions	<u>3,611,870</u>	<u>3,673,072</u>	<u>2,005,664</u>
Transfers and Capital Contributions			
Capital Contributions	<u>0</u>	<u>0</u>	<u>0</u>
Extraordinary Item			
Pollution Remediation	<u>0</u>	<u>56,950</u>	<u>0</u>
Change in Net Position	<u>3,611,870</u>	<u>3,730,022</u>	<u>2,005,664</u>
Net Position - Beginning, As Previously Reported	30,843,392	71,152,348	16,002,962
Change in Accounting Principle	(44,403)	(39,882)	(12,633)
Net Position - Beginning, Restated	<u>30,798,989</u>	<u>71,112,466</u>	<u>15,990,329</u>
Net Position - Ending	<u>\$ 34,410,859</u>	<u>\$ 74,842,488</u>	<u>\$ 17,995,993</u>

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Revenues, Expenses, and Changes in
Fund Net Position - Proprietary Funds (continued)
For the Year Ended September 30, 2025

	Business-type Activities - Enterprise Funds			
	Trash	Water East	Sewer East	Total
Operating Revenues				
Charges for Services	\$ 4,321,626	\$ 1,721,247	\$ 1,423,106	\$ 20,417,396
Hook Ups	0	0	0	5,651,241
Delinquent Fees	0	15	0	111,849
Miscellaneous	0	0	0	146,964
Total Operating Revenues	<u>4,321,626</u>	<u>1,721,262</u>	<u>1,423,106</u>	<u>26,327,450</u>
Operating Expenses				
Salaries and Benefits	0	87,351	90,398	3,191,772
Contractor Services	0	430	53,516	327,894
Maintenance and Operations	4,282,018	126,372	110,439	7,970,967
Depreciation	0	1,076,672	1,136,307	7,565,722
Total Operating Expenses	<u>4,282,018</u>	<u>1,290,825</u>	<u>1,390,660</u>	<u>19,056,355</u>
Operating Income (Loss)	<u>39,608</u>	<u>430,437</u>	<u>32,446</u>	<u>7,271,095</u>
Nonoperating Revenues (Expenses)				
Investment Earnings	0	7,503	5,605	2,519,610
Disposal of Assets	0	0	0	15,500
Total Nonoperating Revenues (Expenses)	<u>0</u>	<u>7,503</u>	<u>5,605</u>	<u>2,535,110</u>
Income (Loss) Before Transfers and Capital Contributions	<u>39,608</u>	<u>437,940</u>	<u>38,051</u>	<u>9,806,205</u>
Transfers and Capital Contributions				
Capital Contributions	<u>0</u>	<u>37,757,644</u>	<u>44,916,390</u>	<u>82,674,034</u>
Extraordinary Item				
Pollution Remediation	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,950</u>
Change in Net Position	<u>39,608</u>	<u>38,195,584</u>	<u>44,954,441</u>	<u>92,537,189</u>
Net Position - Beginning, As Previously Reported	443,461	(7,013)	(7,009)	118,428,141
Change in Accounting Principle	0	0	0	(96,918)
Net Position - Beginning, Restated	<u>443,461</u>	<u>(7,013)</u>	<u>(7,009)</u>	<u>118,331,223</u>
Net Position - Ending	<u>\$ 483,069</u>	<u>\$ 38,188,571</u>	<u>\$ 44,947,432</u>	<u>\$ 210,868,412</u>

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Cash Flows -
Proprietary Funds
For the Year Ended September 30, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Irrigation
Cash Flows From Operating Activities			
Receipts from Customers	\$ 6,224,276	\$ 10,110,916	\$ 3,049,941
Other Receipts	74,567	53,012	19,385
Payments to Suppliers for Goods or Services	(904,278)	(1,843,211)	(784,884)
Payments to Employees for Services	(1,233,591)	(1,436,843)	(390,401)
Net Cash Provided (Used) by Operating Activities	<u>4,160,974</u>	<u>6,883,874</u>	<u>1,894,041</u>
Cash Flows From Noncapital Financing Activities			
Internal Loans	<u>7,012</u>	<u>7,012</u>	<u>0</u>
Cash Flows From Capital and Related Financing Activities			
Purchases and Construction of Capital Assets	<u>(887,087)</u>	<u>(1,629,450)</u>	<u>(83,250)</u>
Cash Flows From Investing Activities			
Investments Purchased	(2,198,989)	(2,925,065)	(1,381,664)
Investment Earnings Received	853,675	1,006,205	515,585
Net Cash Provided (Used) by Investing Activities	<u>(1,345,314)</u>	<u>(1,918,860)</u>	<u>(866,079)</u>
Net Change in Cash and Cash Equivalents	1,935,585	3,342,576	944,712
Cash and Cash Equivalents - Beginning	<u>14,733,336</u>	<u>18,830,193</u>	<u>9,528,672</u>
Cash and Cash Equivalents - Ending	<u>\$ 16,668,921</u>	<u>\$ 22,172,769</u>	<u>\$ 10,473,384</u>
Displayed As:			
Cash and Cash Equivalents	<u>\$ 16,668,921</u>	<u>\$ 22,172,769</u>	<u>\$ 10,473,384</u>
Schedule of Noncash Transactions:			
Donated Infrastructure	\$ 0	\$ 0	\$ 0
Trade-in Value of Capital Assets	\$ 6,400	\$ 7,500	\$ 1,600

The accompanying notes are an integral part of the financial statements.

City of Kuna, Idaho
Statement of Cash Flows -
Proprietary Funds (continued)
For the Year Ended September 30, 2025

	Business-type Activities - Enterprise Funds			
	Trash	Water East	Sewer East	Total
Cash Flows From Operating Activities				
Receipts from Customers	\$ 4,269,843	\$ 1,579,714	\$ 1,301,315	\$ 26,536,005
Other Receipts	0	0	0	146,964
Payments to Suppliers for Goods or Services	(4,272,467)	(117,005)	(155,934)	(8,077,779)
Payments to Employees for Services	0	(74,260)	(79,576)	(3,214,671)
Net Cash Provided (Used) by Operating Activities	<u>(2,624)</u>	<u>1,388,449</u>	<u>1,065,805</u>	<u>15,390,519</u>
Cash Flows From Noncapital Financing Activities				
Internal Loans	0	(7,012)	(7,012)	0
Cash Flows From Capital and Related Financing Activities				
Purchases and Construction of Capital Assets	0	(18,057)	(18,056)	(2,635,900)
Cash Flows From Investing Activities				
Investments Purchased	(14,665)	(159,516)	(121,753)	(6,801,652)
Investment Earnings Received	(60)	5,311	3,938	2,384,654
Net Cash Provided (Used) by Investing Activities	<u>(14,725)</u>	<u>(154,205)</u>	<u>(117,815)</u>	<u>(4,416,998)</u>
Net Change in Cash and Cash Equivalents	(17,349)	1,209,175	922,922	8,337,621
Cash and Cash Equivalents - Beginning	128,514	0	0	43,220,715
Cash and Cash Equivalents - Ending	<u>\$ 111,165</u>	<u>\$ 1,209,175</u>	<u>\$ 922,922</u>	<u>\$ 51,558,336</u>
Displayed As:				
Cash and Cash Equivalents	<u>\$ 111,165</u>	<u>\$ 1,209,175</u>	<u>\$ 922,922</u>	<u>\$ 51,558,336</u>
Schedule of Noncash Transactions:				
Donated Infrastructure	\$ 0	\$ 37,757,644	\$ 44,916,390	\$ 82,674,034
Trade-in Value of Capital Assets	\$ 0	\$ 0	\$ 0	\$ 15,500

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Cash Flows -
Proprietary Funds (continued)
For the Year Ended September 30, 2025

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Irrigation</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 2,732,233	\$ 2,573,770	\$ 1,462,601
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation	1,343,732	3,544,444	464,567
Pension Offset (Expense)	(6,737)	(8,069)	(2,121)
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(49,447)	(51,208)	37
(Increase) Decrease in Prepaid Items	16,341	(4,297)	(1,014)
(Increase) Decrease in Notes Receivable	0	308	3,460
Increase (Decrease) in Accounts Payable	44,120	144,258	(5,695)
Increase (Decrease) in Due to KeyBank LID	0	684,747	0
Increase (Decrease) in Benefits and Wages Payable	(26,375)	(79)	(3,431)
Increase (Decrease) in Deposits from Others	107,107	0	0
Increase (Decrease) in Unearned Revenues	0	0	(24,363)
Net Cash Provided by Operating Activities	<u>\$ 4,160,974</u>	<u>\$ 6,883,874</u>	<u>\$ 1,894,041</u>

The accompanying notes are an integral part of the financial statements.

City of Kuna, Idaho
Statement of Cash Flows -
Proprietary Funds (continued)
For the Year Ended September 30, 2025

	Business-type Activities - Enterprise Funds			
	Trash	Water East	Sewer East	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ 39,608	\$ 430,437	\$ 32,446	\$ 7,271,095
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation	0	1,076,672	1,136,307	7,565,722
Pension Offset (Expense)	0	(447)	(496)	(17,870)
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(51,783)	(141,548)	(121,791)	(415,740)
(Increase) Decrease in Prepaid Items	0	(612)	(1,128)	9,290
(Increase) Decrease in Notes Receivable	0	0	0	3,768
Increase (Decrease) in Accounts Payable	9,551	10,409	9,149	211,792
Increase (Decrease) in Due to KeyBank LID	0	0	0	684,747
Increase (Decrease) in Benefits and Wages Payable	0	13,538	11,318	(5,029)
Increase (Decrease) in Deposits from Others	0	0	0	107,107
Increase (Decrease) in Unearned Revenues	0	0	0	(24,363)
Net Cash Provided by Operating Activities	<u>\$ (2,624)</u>	<u>\$ 1,388,449</u>	<u>\$ 1,065,805</u>	<u>\$ 15,390,519</u>

The accompanying notes are an integral part of the financial statements.

City of Kuna, Idaho
Statement of Fiduciary Net Position -
Fiduciary Funds
September 30, 2025

	Custodial Funds
Assets	
Cash and Cash Equivalents	\$ 1,788,044
Investments	34,344
Total Assets	1,822,388
 Deferred Outflows	 0
Liabilities	
Due to Other Governments	293,609
Due to Developers	1,528,779
Total Liabilities	1,822,388
 Deferred Inflows	 0
 Net Position	 \$ 0

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Statement of Changes in Fiduciary
Net Position - Fiduciary Funds
For the Year Ended September 30, 2025

	Custodial Funds
Additions	
Impact Fee Collections for Other Governments	\$ 5,752,367
Developer Deposit Collections	2,442,623
Total Additions	8,194,990
Deductions	
Payments of Impact Fees to Other Governments	5,752,367
Payments to Developers	2,442,623
Total Deductions	8,194,990
Change in Net Position	0
Net Position - Beginning	0
Net Position - Ending	\$ 0

The accompanying notes are an integral
part of the financial statements.

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements present the activities of City of Kuna, Idaho (the City), which has responsibility and control over all activities related to general operations, parks, public safety, planning and zoning, and utilities within the City. The City receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding source entities. However, the City is not included in any other governmental reporting entity as defined by generally accepted accounting principles. City Council members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters.

In addition, the City's reporting entity contains a single discrete component – Kuna Urban Renewal Agency (the Agency). The Agency was formed as a separate and distinct legal entity under the Idaho Urban Renewal Law of 1965, as amended. The Commissioners for the Agency were appointed by the City Council. The Agency funds City infrastructure that supports redevelopment, development of bare undeveloped land, and brownfield development (industrial). The financial statements of the Agency can be obtained from the City Treasurer.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the financial activities of the City, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each activity of the business-type activities of the City and for each function of the City's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses of the general government related to the administration and support of the City's programs, such as personnel and accounting (but not interest on long-term debt), are allocated to programs based on their percentage of total primary government expenses. Interest expenses are allocated to the programs that manage the capital assets financed with long-term debt.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or function. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds, including fiduciary funds. Separate statements for each fund category - *governmental, proprietary (enterprise), and fiduciary* - are presented. The emphasis of fund financial statements is on major

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

- *General fund.* This is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.
- *Late Comers' Fee fund.* This fund accumulates monies received for new building permits to reimburse development agreements for oversizing the utility lines when installed in an initial development.
- *Park Impact Fee fund.* This fund accounts for the collection and use of park impact fees.
- *Police Impact Fee fund.* This fund accounts for the collection and use of police impact fees.

Proprietary fund operating revenues and expenses are related to providing water, sewer, irrigation, trash, and well mitigation services to the residents and businesses of the City and providing services to other parts of the City government. Revenue and expenses arising from capital and non-capital financing activities and from investing activities are presented as non-operating revenues or expenses.

The City has the following major enterprise funds:

- *Water fund.* This fund accounts for the activities of the City's water supply system, pumping stations, and collection systems.
- *Sewer fund.* This fund accounts for the operations and collections of the City's sewer system.
- *Irrigation fund.* This fund accounts for the operations and collections of the City's irrigation system.
- *Trash fund.* This fund accounts for the operations and collections of the City's trash services.
- *Water East fund.* This fund accounts for the activities of the City's water supply system, pumping stations, and collection systems in the East side of the City.
- *Sewer East fund.* This fund accounts for the operations and collections of the City's sewer system in the East side of the City.

Fiduciary funds consist of one custodial fund. This fund accounts for monies collected and held for others. The City is responsible for ensuring that all the assets reported in this fund are used for their intended purpose. The City's fiduciary balances are reported in the statement of fiduciary net position and the fiduciary activity is reported in the statement of changes in fiduciary net position.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, intergovernmental revenues, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which the taxes are intended to finance. Revenue from intergovernmental revenues, grants, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

incurred, except for principal and interest on general long-term debt, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under qualifying leases and subscription IT arrangements are reported as other financing sources.

Fund Balance Reporting in Governmental Funds

The City uses the following fund balance categories in the governmental fund financial statements:

- *Nonspendable*. Prepaid items that are permanently precluded from conversion to cash.
- *Restricted*. Balances constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Assigned*. Limitations imposed on balances through intentions of the City Council or a body or official designated by the City Council.
- *Unassigned*. Balances available for any purpose or those funds with a deficit fund balance, such as the Police Impact Fee fund. This fund had a deficit fund balance of \$978,786 at year-end.

The remaining fund balance classification (committed) was not in use. However, if there had been committed funds, these amounts would have been decided by the City Council, the City's highest level of decision-making authority, through a formal action (resolution or ordinance). The City Council has authorized the City Treasurer to assign funds. As of September 30, 2025, \$200,000 has been assigned for capital improvement projects.

Under the terms of grant agreements, the City funds certain programs by a combination of grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. When both restricted and unrestricted resources are available for use, it is the City's intent to use restricted resources first, then unrestricted resources as they are needed.

There is also no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the City's intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers the committed amounts to be reduced first, followed by the assigned amounts, and then the unassigned amounts.

Details of restricted funds are as follows:

Fund	Purpose	
Park and Police Impact Fees Funds	Fees that are collected at the time a new building permit is issued and restricted by Idaho Code 67-8210 for the development of parks and police facilities as the City continues to grow. Cash is required to be maintained in interest bearing accounts in capital project funds.	\$ 4,772,640
Grant Fund	Opioid settlement funds are required to be spent on high-impact public health programs.	431,171
Late Comers' Fee Fund	Development agreements between the City and developers dictate that certain future monies received by the City are to be reimbursed to the developers following receipt.	11,469,060
		\$ 16,672,871

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash Equivalents

The City requires all cash belonging to the City to be placed in custody of the Treasurer. A “Pooled Cash” concept is used in maintaining the cash and investment accounts in the accounting records for most of the City’s accounts, while other accounts are not pooled. Under this pooled cash method, cash is pooled for investment purposes and each fund has equity in the pooled amount. Funds held at banks, money market accounts, cash sweep accounts, U.S. government securities (regardless of maturity), and other investments with an original maturity of three months or less are considered to be cash and cash equivalents. U.S. government securities are treated as cash equivalents because they can be converted to cash without significant penalty within a one to two week timeframe. See Note 2.

Idaho Code authorizes the City to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements. Investments are stated at fair value as determined by the fair value hierarchy, except non-participating contracts, money market investments, and participating interest-earning contracts with a remaining maturity of one year or less. These are carried at amortized cost.

Receivables

All receivables are shown net of an allowance for uncollectible amounts. The City has estimated none of its accounts receivable are doubtful.

Property Taxes

The City receives tax revenue from Ada County. The County is responsible for property valuation and collection of tax levies. The taxes that have not been remitted to the City as at September 30, 2025, are considered by the City as a receivable. Taxes not collected within 60 days after September 30, 2025, are not considered available for use by the City and are recorded as deferred inflows in the fund financial statements. The levy for the current year is intended to finance operations in the next year, so the current levy is also a deferred inflow in the government-wide financial statements.

The City levies its real property taxes through the county in September of each year based upon the assessed valuation as of the previous July 1. Property taxes are due in two installments on December 20 and June 20 and are considered delinquent on January 1 and July 1.

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are shown below:

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Land	\$0	N/A	N/A
Buildings, Improvements, Infrastructure	\$10,000	Straight-Line	5 - 75 Years
Equipment and Vehicles	\$10,000	Straight-Line	5 - 20 Years
Intangibles	\$10,000	Straight-Line	3 - 20 Years

General infrastructure assets acquired prior to October 1, 2003, are not reported in the basic financial statements. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003. However, the City does not report infrastructure such as roads and streets. These assets are owned and maintained by Ada County Highway District. The City has no control over this entity.

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Compensated Absences

The City uses the vesting method to compute compensated absences for vacation time.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Pensions

For purposes of measuring the net pension liability (asset), related deferrals, and pension expense (offset), information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from the Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2025, the carrying amount of the City's deposits was \$6,487,005 (of which \$32,187 has been allocated to the Kuna Urban Renewal Agency) and the respective bank balances totaled \$5,890,961. \$5,316,656 of the bank balances were insured by the FDIC/NCUA or collateralized through a Letter of Credit with the Federal Home Loan Bank of Des Moines. Included within deposits is \$5,066,631 held at Idaho Central Credit Union in a certificate of deposit with an interest rate of 4.75%.

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

2. CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2025, \$574,305 (of which \$2,797 has been allocated to the Kuna Urban Renewal Agency) of the City's deposits were not covered by the federal depository insurance or by collateral held by the City's agent or pledging financial institution's trust department or agent in the name of the City and thus were exposed to custodial credit risk.

The City does not have a formal policy limiting its exposure to custodial credit risk. However, the City uses the following procedures to mitigate the bank default risk of loss associated with the City's demand deposits which exceed the FDIC/NCUA insurance coverage limit of \$250,000 per financial institution:

- Partner with large federally chartered banks with solid histories and strong credit worthiness ratings;
- Subscribe to and monitor online rating agency reports regularly as provided by the "Big Three" rating agencies (Standard & Poor's, Moody's, Fitch Group);
- Monitor online FDIC/NCUA information regarding financial institutions which have been on watch lists and/or which have failed recent stress tests;
- Monitor bank-specific online rating agency reports (Bauer Financial, Inc.; IDC Financial Publishing, Inc.; Veribanc) for bank rating information. The aforementioned entities offer very specific in-depth information for a fee and also offer free high-level data.

Custodial Risk – Investments

Custodial credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. It is the City's policy to prioritize safety of the funds, then probable income to be derived from an investment, and then liquidity of an investment. Investments must meet the following criteria:

- Non-state and non-municipal short-term investments shall have a minimum rating of Prime-1 (P-1) or equivalent.
- Non-state and non-municipal long-term investments shall have a minimum rating of "A" or higher or equivalent by two nationally recognized statistical rating organizations of the Securities and Exchange Commission (SEC).
- State and municipal entity short-term investments shall have a minimum rating of P-1, MIG 1, or VMIG 1, or equivalent.
- State and municipal entity long-term investments shall have a minimum rating of "A."
- Investments in State of Idaho run funds, e.g. the Local Government Investment Pool (LGIP), or the State of Idaho requires no credit rating.
- Investments in the U.S. government or federal agency securities or securities guaranteed by either the U.S. government or a federal agency (excluding government sponsored enterprises) require no credit rating.

Interest Rate Risk

The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

2. CASH AND INVESTMENTS (continued)

Investments

The City holds funds with Time Value Investments and Charles Schwab, which are measured at amortized cost or fair value depending on the nature and maturities of these investments. The City also holds funds with the Idaho State Treasurer in the Local Government Investment Pool (the pool). The pool is not rated and is not registered with the Securities and Exchange Commission or any other regulatory body. The pool is valued using the Net Asset Value (NAV) per share method. Investments using the NAV per share method do not have readily obtainable fair values and are, instead, valued based on the City's pro-rata share of the pool's net position. The City values these investments based on information provided by the State of Idaho Treasurer's Office. The State Treasurer does not provide any legally binding guarantees to support the value of the shares to participants. Participants have overnight availability to their funds up to \$10 million. Withdrawals of more than \$10 million require three business days' notification.

As of September 30, 2025, the City's investments had the following maturities and are identified in the following fair value hierarchy (valued on a recurring basis):

Investment	Rating	Fair Value Hierarchy		Remaining Maturity in Years	
		Level 1	Level 2	Less Than 1	1-5
US Government and Agencies	Aaa/Aa1	\$ 15,194,121	\$ 32,109,937	\$ 19,279,279	\$ 28,024,779
Idaho Municipal Bonds	NR/Aa1/Aa2	0	2,013,361	493,172	1,520,189
Corporate Bonds	A1/A2/Aa2/Aa3	0	9,122,634	0	9,122,634
External Investment Pool	Not Rated	N/A	N/A	36,383,123	0
		<u>\$ 15,194,121</u>	<u>\$ 43,245,932</u>	<u>\$ 56,155,574</u>	<u>\$ 38,667,602</u>

Investments under Level 1 are those that are valued using readily available, quoted prices in active markets for identical assets. Level 2 are those that are valued using a market approach, which is based on quoted prices for similar assets and liabilities in active markets, inactive markets, or models with observable inputs.

At year-end, the cash and investments were reported in the basic financial statements in the following categories, including \$1,000 in cash kept on hand:

	Governmental Activities	Business-type Activities	Total	Fiduciary Funds
Cash and cash equivalents/restricted cash	\$ 2,493,012	\$ 4,099,197	\$ 6,592,209	\$ 20,613
Investments categorized as cash equivalents	<u>34,386,263</u>	<u>47,459,139</u>	<u>81,845,402</u>	<u>1,767,431</u>
	<u>\$ 36,879,275</u>	<u>\$ 51,558,336</u>	<u>\$ 88,437,611</u>	<u>\$ 1,788,044</u>

3. RISK MANAGEMENT

The City is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e. errors and omissions, d) environmental damage, and e) worker's compensation, i.e. employee injuries. Commercial insurance policies are purchased to transfer the risk of loss.

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

4. DUE FROM OTHER GOVERNMENTAL UNITS OR AGENCIES

Amounts due from other governmental units consist of amounts due from Ada County for agricultural equipment replacement tax of \$56, from the State of Idaho for liquor apportionment of \$62,871, state revenue sharing of \$849,817, and grant reimbursements of \$9,589.

5. TRANSFERS AND INTERFUND BALANCES

Transfer activity for the year was as follows:

\$	875,554	Transfer from the General fund to the Capital Outlay fund to cover costs of capital projects.
	756	Transfer from the Grant fund to the General fund of remaining downtown revitalization funds from a prior year closed project.
	<u>876,310</u>	

Amounts due between the funds of the City were as follows:

\$	<u>1,123,961</u>	Due from the Police Impact Fee fund to the General fund to cover the cost of the police station construction, to be repaid as the City collects impact fees.
----	------------------	--

6. RELATED PARTY TRANSACTIONS

As a discretely presented component unit of the City, the capital assets constructed from Kuna Urban Renewal Agency's (URA) activities are contributed to the City. In the current year, there were no capital assets constructed or contributed to the City. The City did charge the URA \$1,294 for the use of its personnel and facilities. There were no balances due to or from the City as of September 30, 2025.

7. PENSION PLAN

Plan Description

The City contributes to the Base Plan, which is a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service, and three members who are Idaho citizens and are not members of the Base Plan, except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

7. PENSION PLAN (continued)

credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year, provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2025, it was 7.18% for general employees and 10.36% for police and firefighters. The employer contribution rate as a percentage of covered payroll is set by the Retirement Board and was 11.96% for general employees and 13.98% for police and firefighters. The City's employer contributions were \$524,833 for the year ended September 30, 2025.

Pension Liabilities (Assets), Pension Expense (Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of September 30, 2025, the City reported a liability for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. As of June 30, 2025, the City's proportion was 0.083099%.

For the year ended September 30, 2025, the City recognized pension expense of \$490,389. At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 378,673	\$ 0
Changes in assumptions or other inputs	0	353,361
Net difference between projected and actual earnings on pension plan investments	0	516,568
Changes in the City's proportion and differences between the City's contributions and the City's proportionate contributions	129,053	37,671
City contributions subsequent to the measurement date	124,225	0
Total	<u>\$ 631,951</u>	<u>\$ 907,600</u>

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

7. PENSION PLAN (continued)

\$124,225 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability (increase to an asset) in the year ending September 30, 2026.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2024, the beginning of the measurement period ended June 30, 2025, is 4.4 years, as well as for the measurement period ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (offset) as follows:

Year Ended September 30,	
2026	\$ 366,394
2027	\$ (312,732)
2028	\$ (275,210)
2029	\$ (178,326)

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

• Inflation	2.40%
• Salary increases, including inflation	3.15%
• Investment rate of return, net of investment fees	6.55%
• Cost-of-living adjustments	1.00%

There were changes in some of the actuarial assumptions. The following identifies the prior period assumptions that changed in the current measurement period:

• Inflation	2.30%
• Salary increases, including inflation	3.05%
• Investment rate of return, net of investment fees	6.35%

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service, and beneficiaries. These rates were adopted for the valuation dated July 1, 2025 using the following tables:

- General Employees and All Beneficiaries - Males Pub-2010 General Tables, increased 11%
- General Employees and All Beneficiaries - Females Pub-2010 General Tables, increased 21%

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

7. PENSION PLAN (continued)

- Teachers - Males Pub-2010 Teacher Tables, increased 12%
- Teachers - Females Pub-2010 Teacher Tables, increased 21%
- Fire & Police - Males Pub-2010 Safety Tables, increased 21%
- Fire & Police - Females Pub-2010 Safety Tables, increased 26%
- Disabled Members - Males Pub-2010 Disabled Tables, increased 38%
- Disabled Members - Females Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period 2020 through 2024, which reviewed all economic assumptions. Demographic assumptions, including mortality, were studied for the period 2020 through 2024.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of PERSI's assets. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns (arithmetic) and reflecting expected volatility and correlation.

Asset Class	Target Allocation	10-Year Projected Real Rate of Return
Large Cap US Equity	22.00%	4.75%
Small/Mid Cap US Equity	10.00%	4.95%
International Equity	11.00%	4.75%
Emerging Markets Equity	11.00%	4.95%
Domestic Fixed	20.00%	2.25%
TIPS	10.00%	2.05%
Core Real Estate	8.00%	3.75%
Private Equity	8.00%	6.00%

Discount Rate

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset). The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

7. PENSION PLAN (continued)

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.55%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower (5.55%) or 1% higher (7.55%) than the current rate:

	1% Decrease (5.55%)	Current Discount Rate (6.55%)	1% Increase (7.55%)
City's proportionate share of the net pension liability (asset)	\$ 4,834,810	\$ 2,009,475	\$ (298,696)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

8. COMPENSATED ABSENCES

The City has adopted GASB Statement No. 101, *Compensated Absences*. Adoption of this standard required the recognition of a liability that is determined by leave earned through services already rendered, the leave accumulates, and it is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Prior to the adoption of this standard, leave was only recognized if it would be paid to an employee upon separation of employment with the City. The effect on beginning net position due to the adoption of this standard is disclosed in Note 13. The City's compensated absences liability activity for the year ended September 30, 2025, is as follows:

	Beginning	Change	Ending	Current
Governmental Activities	\$ 226,272	\$ 17,736	\$ 244,008	\$ 170,317
Business-type Activities	303,940	14,990	318,930	222,610
	\$ 530,212	\$ 32,726	\$ 562,938	\$ 392,927

9. POLLUTION REMEDIATION OBLIGATION

In the prior year, the City was deemed obligated for penalties imposed by the Idaho Department of Environmental Quality stemming from emission violations at the wastewater treatment plant under the Clean Water Act and were estimated to be \$113,750. The estimated liability was determined based on discussions with the Idaho Department of Environmental Quality and the percentage of imposed fines that another City with similar violations were required to pay. Due to good faith and other unique factors, the penalties were reduced by the courts to \$56,800. This estimated liability could be further reduced in the future if the City is able to comply fully with the requirements in the Consent Judgment. This change in estimate was accounted for currently in the Sewer fund in the Pollution Remediation Extraordinary Item line.

10. OTHER COMMITMENTS

The City has four credit cards with credit limits totaling \$45,000. Total available credit on the cards as of September 30, 2025, was \$28,254.

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

11. LONG-TERM OBLIGATIONS

The City has two long-term leases for copiers that meet the criteria to be treated as right-of-use assets. Both leases are for 60 months for a total of \$434 per month. The City also pays for overages on copies and after-hours service. These additional expenditures are treated as ordinary operating costs. It is expected the copiers will be returned at the end of the lease term.

The City has one long-term subscription technology arrangement for fleet software with a term of 36 months with payments of \$13,409 due annually. Variable payments not included in the calculation of the measurement of the subscription liability can include wire transfer fees, depending on how the ACH is initiated. There were no variable payments in the current year.

The City also issues debt via direct placement to reimburse developers for infrastructure transferred for public usage in accordance with the reimbursement agreements for projects within the City. All notes with developers have either a five-year repayment term at 5% simple interest or a ten-year repayment term at 4% simple interest, with payments due annually.

Changes in long-term obligations for the year ended September 30, 2025, are as follows:

Description	Maturity	Rate	10/1/2024	Increase	Decrease	09/30/2025	Current
Governmental Activities:							
Leases - Copiers	2028	3.09%	\$ 16,082	\$ 0	\$ (4,778)	\$ 11,304	\$ 4,927
Subscriptions	2026	5.35%	24,809	0	(12,081)	12,728	12,728
Developer Notes	2033	4.00%	<u>3,943,715</u>	<u>0</u>	<u>(2,422,395)</u>	<u>1,521,320</u>	<u>165,106</u>
			<u>\$3,984,606</u>	<u>\$ 0</u>	<u>\$(2,439,254)</u>	<u>\$ 1,545,352</u>	<u>\$ 182,761</u>

Future minimum repayments for long-term obligations are as follows:

Year Ending	Governmental Activities					
	Bonds and Notes		Leases		Subscriptions	
	Principal	Interest	Principal	Interest	Principal	Interest
September 30,						
2026	\$ 165,106	\$ 60,853	\$ 4,927	\$ 280	\$ 12,728	\$ 681
2027	171,710	54,249	5,082	125	0	0
2028	178,578	47,380	1,295	7	0	0
2029	185,721	40,237	0	0	0	0
2030	193,150	32,808	0	0	0	0
2031-2033	<u>627,055</u>	<u>50,820</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$ 1,521,320</u>	<u>\$ 286,347</u>	<u>\$ 11,304</u>	<u>\$ 412</u>	<u>\$ 12,728</u>	<u>\$ 681</u>

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

12. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

<u>Governmental Activities:</u>	<u>10/1/2024</u>	<u>Reclass- ifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>09/30/2025</u>
Capital Assets Not Being Depreciated:					
Land	\$ 4,266,960	\$ 0	\$ 0	\$ 0	\$ 4,266,960
Construction in Progress	1,197,483	(12,265)	703,169	(93,438)	1,794,949
Total Nondepreciable Assets	<u>5,464,443</u>	<u>(12,265)</u>	<u>703,169</u>	<u>(93,438)</u>	<u>6,061,909</u>
Capital Assets Being Depreciated:					
Buildings	5,137,050	12,265	213,891	0	5,363,206
Equipment/Vehicles	2,338,520	0	786,148	(41,051)	3,083,617
Improvements/Infrastructure	8,928,729	0	253,365	(17,285)	9,164,809
Intangibles	597,313	0	0	0	597,313
Right-of-Use Assets					
Subscriptions	38,278	0	0	0	38,278
Equipment	24,097	0	0	0	24,097
Total Depreciable Assets	<u>17,063,987</u>	<u>12,265</u>	<u>1,253,404</u>	<u>(58,336)</u>	<u>18,271,320</u>
Less: Accumulated Depreciation					
Buildings	756,227	0	162,302	0	918,529
Equipment/Vehicles	1,493,477	0	281,563	(24,997)	1,750,043
Improvements/Infrastructure	1,438,633	0	378,514	(17,285)	1,799,862
Intangibles	254,438	0	129,549	0	383,987
Right-of-Use Assets					
Subscriptions	12,341	0	12,759	0	25,100
Equipment	8,424	0	4,820	0	13,244
Total Accumulated Depreciation	<u>3,963,540</u>	<u>0</u>	<u>969,507</u>	<u>(42,282)</u>	<u>4,890,765</u>
Net Depreciable Assets	<u>13,100,447</u>	<u>12,265</u>	<u>283,897</u>	<u>(16,054)</u>	<u>13,380,555</u>
Capital Assets - Net	<u>\$ 18,564,890</u>	<u>\$ 0</u>	<u>\$ 987,066</u>	<u>\$ (109,492)</u>	<u>\$ 19,442,464</u>

Depreciation and amortization expense for governmental activities was charged to the functions of the City as follows:

General Government	<u>\$ 969,507</u>
--------------------	-------------------

The Disposal of Assets line item in the government-wide Statement of Activities includes \$19,056 in insurance recoveries from a vehicle accident.

City of Kuna, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2025

12. CAPITAL ASSETS (continued)

<u>Business-type Activities:</u>	<u>10/1/2024</u>	<u>Reclass- ifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>09/30/2025</u>
Capital Assets Not Being Depreciated:					
Land	\$ 2,207,531	\$ 0	\$ 5,637,357	\$ 0	\$ 7,844,888
Construction in Progress	363,247	0	724,848	0	1,088,095
Total Nondepreciable Assets	<u>2,570,778</u>	<u>0</u>	<u>6,362,205</u>	<u>0</u>	<u>8,932,983</u>
Capital Assets Being Depreciated:					
Buildings	43,978,003	0	8,708,053	0	52,686,056
Equipment/Vehicles	6,504,550	0	4,373,171	(165,085)	10,712,636
Improvements/Infrastructure	70,583,371	0	65,882,002	(574,834)	135,890,539
Intangibles	626,009	0	0	0	626,009
Total Depreciable Assets	<u>121,691,933</u>	<u>0</u>	<u>78,963,226</u>	<u>(739,919)</u>	<u>199,915,240</u>
Less: Accumulated Depreciation					
Buildings	19,217,561	0	1,669,305	0	20,886,866
Equipment/Vehicles	3,196,364	0	1,032,478	(165,085)	4,063,757
Improvements/Infrastructure	24,626,888	0	4,701,902	(574,834)	28,753,956
Intangibles	192,795	0	162,037	0	354,832
Total Accumulated Depreciation	<u>47,233,608</u>	<u>0</u>	<u>7,565,722</u>	<u>(739,919)</u>	<u>54,059,411</u>
Net Depreciable Assets	<u>74,458,325</u>	<u>0</u>	<u>71,397,504</u>	<u>0</u>	<u>145,855,829</u>
Capital Assets - Net	<u>\$ 77,029,103</u>	<u>\$ 0</u>	<u>\$ 77,759,709</u>	<u>\$ 0</u>	<u>\$ 154,788,812</u>

13. CHANGE IN ACCOUNTING PRINCIPLE

As discussed in Note 8, the City adopted GASBS No. 101, *Compensated Absences*. Adoption of this standard required beginning net position to be restated as follows:

	<u>9/30/2024 As Previously Reported</u>	<u>Change in Accounting Principle</u>	<u>9/30/2024 As Restated</u>
Government-Wide			
Governmental Activities	\$ 43,718,137	\$ (52,445)	\$ 43,665,692
Business-type Activities	118,428,141	(96,918)	118,331,223
Total Primary Government	<u>\$ 162,146,278</u>	<u>\$ (149,363)</u>	<u>\$ 161,996,915</u>
Proprietary Funds			
Water	\$ 30,843,392	\$ (44,403)	\$ 30,798,989
Sewer	71,152,348	(39,882)	71,112,466
Irrigation	16,002,962	(12,633)	15,990,329
Trash	443,461	0	443,461
Water East	(7,013)	0	(7,013)
Sewer East	(7,009)	0	(7,009)
Total Proprietary Funds	<u>\$ 118,428,141</u>	<u>\$ (96,918)</u>	<u>\$ 118,331,223</u>

REQUIRED SUPPLEMENTARY INFORMATION

City of Kuna, Idaho
 Schedule of Employer's Share of Net Pension Liability (Asset)
 PERSI - Base Plan
 Last 10 - Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's portion of the net pension liability (asset)	0.083099%	0.078092%	0.078521%	0.082085%	0.076456%	0.080672%	0.073408%	0.067245%	0.065338%	0.058449%
Employer's proportionate share of the net pension liability (asset)	\$ 2,009,475	\$ 2,921,134	\$ 3,133,561	\$ 3,233,211	\$ (60,319)	\$ 1,859,330	\$ 837,930	\$ 991,941	\$ 1,027,058	\$ 1,184,916
Employer's covered payroll	\$ 4,285,575	\$ 3,818,100	\$ 3,361,511	\$ 3,236,995	\$ 2,853,583	\$ 2,861,965	\$ 2,491,955	\$ 2,163,259	\$ 2,029,073	\$ 1,708,869
Employer's proportional share of the net pension liability (asset) as a percentage of its covered payroll	46.89%	76.51%	93.22%	99.88%	-2.11%	64.97%	33.63%	45.85%	50.62%	69.34%
Plan fiduciary net position as a percentage of the total pension liability (asset)	90.89%	85.54%	83.83%	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%

Data reported is measured as of June 30th.

City of Kuna, Idaho
 Schedule of Employer Contributions
 PERSI - Base Plan
 Last 10 - Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 524,833	\$ 444,605	\$ 408,462	\$ 379,748	\$ 343,366	\$ 342,690	\$ 300,675	\$ 254,964	\$ 225,160	\$ 217,319
Contributions in relation to the statutorily required contribution	(524,833)	(444,605)	(408,462)	(379,748)	(343,366)	(342,690)	(300,675)	(254,964)	(225,160)	(217,319)
Contribution (deficiency) excess	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered payroll	\$ 4,388,233	\$ 3,921,714	\$ 3,465,610	\$ 3,180,472	\$ 2,875,762	\$ 2,870,103	\$ 2,626,070	\$ 2,252,065	\$ 1,988,773	\$ 1,919,620
Contributions as a percentage of covered payroll	11.96%	11.34%	11.79%	11.94%	11.94%	11.94%	11.45%	11.32%	11.32%	11.32%

Data is reported as of September 30th.

City of Kuna, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 General Fund
 For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 4,910,374	\$ 4,910,374	\$ 4,908,288	\$ (2,086)
Charges for Services	2,655,400	2,655,400	4,229,348	1,573,948
Intergovernmental	3,195,225	3,195,225	3,289,391	94,166
Investment Earnings	700,000	700,000	1,167,618	467,618
Other	147,850	147,850	101,715	(46,135)
Total Revenues	11,608,849	11,608,849	13,696,360	2,087,511
Expenditures				
Current:				
Salaries and Benefits	3,234,665	3,234,665	2,910,933	323,732
Maintenance and Operations	6,914,485	6,914,485	6,730,082	184,403
Capital Outlay	17,475,862	17,475,862	0	17,475,862
Debt Service:				
Principal	0	0	16,859	(16,859)
Interest	0	0	1,131	(1,131)
Total Expenditures	27,625,012	27,625,012	9,659,005	17,966,007
Excess (Deficiency) of Revenues Over Expenditures	(16,016,163)	(16,016,163)	4,037,355	20,053,518
Other Financing Sources (Uses)				
Disposal of Assets	0	0	19,056	19,056
Transfers In	328,413	328,413	756	(327,657)
Transfers Out	(3,312,250)	(3,312,250)	(875,554)	2,436,696
Total Other Financing Sources (Uses)	(2,983,837)	(2,983,837)	(855,742)	2,128,095
Net Change in Fund Balances	(19,000,000)	(19,000,000)	3,181,613	22,181,613
Fund Balances - Beginning	19,000,000	19,000,000	22,924,033	3,924,033
Fund Balances - Ending	\$ 0	\$ 0	\$ 26,105,646	\$ 26,105,646

City of Kuna, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Late Comers' Fee Fund
 For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 2,825,000	\$ 2,825,000	\$ 8,837,729	\$ 6,012,729
Investment Earnings	140,000	140,000	134,872	(5,128)
Total Revenues	<u>2,965,000</u>	<u>2,965,000</u>	<u>8,972,601</u>	<u>6,007,601</u>
Expenditures				
Current:				
Maintenance and Operations	0	0	865,840	(865,840)
Community and Economic Development	2,950,200	2,950,200	0	2,950,200
Debt Service:				
Principal	0	0	2,422,395	(2,422,395)
Interest	0	0	157,749	(157,749)
Contingency	4,614,800	4,614,800	0	4,614,800
Total Expenditures	<u>7,565,000</u>	<u>7,565,000</u>	<u>3,445,984</u>	<u>4,119,016</u>
Net Change in Fund Balances	(4,600,000)	(4,600,000)	5,526,617	10,126,617
Fund Balances - Beginning	4,600,000	4,600,000	5,942,443	1,342,443
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,469,060</u>	<u>\$ 11,469,060</u>

City of Kuna, Idaho
Notes to Required Supplementary Information
For the Year Ended September 30, 2025

1. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Prior to September 1, the Treasurer, Mayor, and City Council prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted at the City Hall to obtain taxpayer comments.
- C. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- D. The City is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The City, however, must follow the same budgetary procedures as they followed when the original budget was approved. The budget for Proprietary funds may also be revised in the same manner as those situations involving federal and state grants.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.
- F. The budget is adopted on a basis consistent with generally accepted accounting principles.
- G. Expenditures may not legally exceed budgeted appropriations at the fund level. The City does not use the encumbrance method of accounting.

SUPPLEMENTARY INFORMATION

City of Kuna, Idaho
Combining Balance Sheet -
Nonmajor Funds
September 30, 2025

	Grant	<u>Capital Projects</u> Capital Outlay	Total
Assets			
Cash and Cash Equivalents	\$ 372,269	\$ 240,789	\$ 613,058
Investments	49,313	31,897	81,210
Receivables, Net:			
Intergovernmental and Grants	9,589	0	9,589
Total Assets	<u>431,171</u>	<u>272,686</u>	<u>703,857</u>
Deferred Outflows	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows	<u>\$ 431,171</u>	<u>\$ 272,686</u>	<u>\$ 703,857</u>
Liabilities			
Accounts Payable	\$ 0	\$ 65,763	\$ 65,763
Contingent Liability	0	6,923	6,923
Total Liabilities	<u>0</u>	<u>72,686</u>	<u>72,686</u>
Deferred Inflows	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances			
Restricted	431,171	0	431,171
Assigned	0	200,000	200,000
Total Fund Balances	<u>431,171</u>	<u>200,000</u>	<u>631,171</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 431,171</u>	<u>\$ 272,686</u>	<u>\$ 703,857</u>

City of Kuna, Idaho
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances – Nonmajor Funds
For the Year Ended September 30, 2025

	Grant	<u>Capital Projects</u> Capital Outlay	Total
Revenues			
Grants and Contributions	\$ 1,156,488	\$ 0	\$ 1,156,488
Expenditures			
Current:			
Maintenance and Operations	69,694	0	69,694
Capital Outlay	692,198	875,554	1,567,752
Total Expenditures	<u>761,892</u>	<u>875,554</u>	<u>1,637,446</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>394,596</u>	<u>(875,554)</u>	<u>(480,958)</u>
Other Financing Sources (Uses)			
Transfers In	0	875,554	875,554
Transfers Out	<u>(756)</u>	<u>0</u>	<u>(756)</u>
Total Other Financing Sources (Uses)	<u>(756)</u>	<u>875,554</u>	<u>874,798</u>
Net Change in Fund Balances	393,840	0	393,840
Fund Balances - Beginning	37,331	200,000	237,331
Fund Balances - Ending	<u>\$ 431,171</u>	<u>\$ 200,000</u>	<u>\$ 631,171</u>

OTHER INFORMATION

City of Kuna, Idaho
Supplemental Schedule of Revenues by Source -
Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2025

	Budget	Actual	Variance
Property Taxes			
Taxes	\$ 4,906,374	\$ 4,901,219	\$ (5,155)
Interest and Penalties	4,000	7,069	3,069
	<u>4,910,374</u>	<u>4,908,288</u>	<u>(2,086)</u>
Licenses and Permits			
Business Licenses	3,500	14,123	10,623
Liquor Licenses	5,000	6,900	1,900
Beer Licenses	3,000	3,700	700
Wine Licenses	3,000	3,400	400
Dog Licenses	7,000	8,966	1,966
Catering Permits	400	653	253
Vendor Permits	3,000	8,410	5,410
	<u>24,900</u>	<u>46,152</u>	<u>21,252</u>
Intergovernmental			
State Liquor Apportionment	345,000	308,133	(36,867)
Sales Tax Revenue Sharing - County	225	225	0
Sales Tax Revenue Sharing - State	2,850,000	2,981,033	131,033
	<u>3,195,225</u>	<u>3,289,391</u>	<u>94,166</u>
Other			
Administration Fees	376,000	761,546	385,546
Franchise Fees	580,000	706,901	126,901
Rental Charges	28,000	42,645	14,645
Fine Distribution	57,000	75,239	18,239
Investment Earnings	700,000	1,167,618	467,618
Miscellaneous	90,850	26,476	(64,374)
Planning and Zoning	1,617,000	2,640,177	1,023,177
RV Dump	4,500	4,991	491
Event Fees	25,000	26,936	1,936
	<u>3,478,350</u>	<u>5,452,529</u>	<u>1,974,179</u>
Other Financing Sources			
Disposal of Assets	0	19,056	19,056
Total Revenue	<u>\$ 11,608,849</u>	<u>\$ 13,715,416</u>	<u>\$ 2,106,567</u>

City of Kuna, Idaho
Supplemental Schedule of Expenditures by Object of Expenditure -
Budget (GAAP Basis) and Actual - General Fund
For the Year Ended September 30, 2025

	Budget	Actual	Variance
Salaries and Benefits			
FICA	\$ 145,029	\$ 126,876	\$ 18,153
Group Life Insurance	685	515	170
Group Medical Insurance	378,887	364,205	14,682
Mayor and City Council Salaries	117,632	117,784	(152)
Medicare	33,918	29,623	4,295
Pension	278,037	247,385	30,652
Seasonal Salaries	85,108	0	85,108
Staff Salaries	2,136,435	2,007,683	128,752
Unemployment	18,000	0	18,000
Workman's Compensation	40,934	16,862	24,072
	<u>3,234,665</u>	<u>2,910,933</u>	<u>323,732</u>
Maintenance and Operations			
Ada County Sheriff	4,309,340	4,261,171	48,169
Animal Control	163,877	163,877	0
Bank Fees	69,500	76,401	(6,901)
Contract Services	516,500	734,785	(218,285)
Donations Expenditure	30,000	15,265	14,735
Dues and Memberships	142,335	123,913	18,422
Legal Publications	27,350	12,163	15,187
Liability Insurance	19,218	19,218	0
Maintenance and Repair	502,800	485,046	17,754
Meetings	26,300	9,707	16,593
Miscellaneous	179,063	189,299	(10,236)
Supplies	84,400	57,131	27,269
Postage and Billing	41,500	35,291	6,209
Professional Services	282,152	190,692	91,460
Rent - City Hall	3,500	1,782	1,718
Rent - Equipment	100,500	67,963	32,537
Telephone	41,900	23,855	18,045
Training	45,500	20,519	24,981
Travel and Membership Dues	18,000	6,955	11,045
Uniforms	15,000	8,705	6,295
Utilities	203,500	150,151	53,349
Vehicle Expenditure	92,250	76,193	16,057
	<u>6,914,485</u>	<u>6,730,082</u>	<u>184,403</u>
Capital Outlay	<u>17,475,862</u>	<u>0</u>	<u>17,475,862</u>
Debt Service			
Principal	0	16,859	(16,859)
Interest	0	1,131	(1,131)
	<u>0</u>	<u>17,990</u>	<u>(17,990)</u>
Total Expenditures	<u>\$ 27,625,012</u>	<u>\$ 9,659,005</u>	<u>\$ 17,966,007</u>

INTERNAL CONTROL AND COMPLIANCE REPORT

Weston Flamm, CPA
Cassie Zattiero, CPA

812-B 12th Ave. South
P.O. Box 876
Nampa, ID 83653-0876
208 466-2493
FAX 208 467-2000
www.BaileyCPAs.com



Certified Public Accountants

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

To the Honorable Mayor
and City Council
City of Kuna, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Kuna, Idaho (the City), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 24, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bailey & Co.

Nampa, Idaho
February 24, 2026



812-B 12th Ave. South
P.O. Box 876
Nampa, ID 83653-0876
208 466-2493
FAX 208 467-2000
www.BaileyCPAs.com

February 24, 2026

To the Board of Commissioners
Kuna Urban Renewal Agency

We have audited the financial statements of the governmental activities and the fund information of Kuna Urban Renewal Agency for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 28, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Kuna Urban Renewal Agency are described in the notes to the financial statements. No new accounting policies were adopted that had any effect on the Agency and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting both the governmental activities and the fund financial statements was:

Management's estimate of the property tax receivable and related deferral is based on management's knowledge of the receivable and related deferral. We evaluated the key factors and assumptions used to develop the property tax receivable and related deferral in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The schedule attached to the management representation letter summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. We found no other misstatements that needed to be provided to management to correct.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 24, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of Kuna Urban Renewal Agency, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Bailey & Co.

**KUNA URBAN
RENEWAL AGENCY**

Audited Financial Statements and
Required Supplementary Information

For the Year Ended September 30, 2025

Table of Contents

	<u>Page</u>
Independent Auditor's Report	2
FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements:	
Balance Sheet – Governmental Funds	7
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	10
Notes to Financial Statements	11
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary (GAAP Basis) Comparison Schedule:	
West District	17
East District	18
Note to Required Supplementary Information	19
INTERNAL CONTROL AND COMPLIANCE REPORT	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	20

Weston Flamm, CPA
Cassie Zattiero, CPA

812-B 12th Ave. South
P.O. Box 876
Nampa, ID 83653-0876
208 466-2493
FAX 208 467-2000
www.BaileyCPAs.com



Certified Public Accountants

Independent Auditor's Report

To the Board of Commissioners
Kuna Urban Renewal Agency

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the fund information of Kuna Urban Renewal Agency (the Agency), a component unit of City of Kuna, Idaho, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the fund information of Kuna Urban Renewal Agency as of September 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Agency has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2026, on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Bailey & Co.

Nampa, Idaho
February 24, 2026

Kuna Urban Renewal Agency
Statement of Net Position
September 30, 2025

	Governmental Activities
Assets	
Current Assets:	
Cash and Cash Equivalents	\$ 1,499,283
Investments	2,413
Receivables, Net:	
Property Taxes	631,098
Interest	2,676
Total Current Assets	2,135,470
Noncurrent Assets:	
Investments	52,077
Capital Assets:	
Intangibles, Net	189,923
Total Noncurrent Assets	242,000
Total Assets	2,377,470
Deferred Outflows	0
Liabilities	0
Deferred Inflows	
Property Tax Revenue	625,943
Net Position	
Net Investment in Capital Assets	189,923
Restricted	1,561,604
Total Net Position	\$ 1,751,527

The accompanying notes are an integral
part of the financial statements

Kuna Urban Renewal Agency
Statement of Activities
For the Year Ended September 30, 2025

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position - Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
General Government	\$ 23,640	\$ 0	\$ 0	\$ 0	\$ (23,640)
Total Governmental Activities	<u>\$ 23,640</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (23,640)</u>
General Revenues:					
					583,237
					33,581
					<u>616,818</u>
					593,178
					1,158,349
					<u>\$ 1,751,527</u>

The accompanying notes are an integral
part of the financial statements

Kuna Urban Renewal Agency
 Balance Sheet -
 Governmental Funds
 September 30, 2025

	West District	East District	Total
Assets			
Cash and Cash Equivalents	\$ 1,434,806	\$ 64,477	\$ 1,499,283
Investments	45,949	8,541	54,490
Receivables, Net:			
Property Taxes	563,616	67,482	631,098
Interest	2,676	0	2,676
Total Assets	<u>2,047,047</u>	<u>140,500</u>	<u>2,187,547</u>
Deferred Outflows	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows	<u>\$ 2,047,047</u>	<u>\$ 140,500</u>	<u>\$ 2,187,547</u>
Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows			
Unavailable Property Tax Revenue	<u>562,778</u>	<u>67,482</u>	<u>630,260</u>
Fund Balances			
Restricted	<u>1,484,269</u>	<u>73,018</u>	<u>1,557,287</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 2,047,047</u>	<u>\$ 140,500</u>	<u>\$ 2,187,547</u>

The accompanying notes are an integral
 part of the financial statements

Kuna Urban Renewal Agency
 Reconciliation of the Balance Sheet of the Governmental
 Funds to the Statement of Net Position
 September 30, 2025

Total Fund Balances - Governmental Funds	\$	1,557,287
--	----	-----------

Amounts reported for governmental activities in the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. The cost of assets consist of:

Construction in Progress	\$	0	
Intangibles, Net of \$45,216 Accumulated Depreciation		189,923	
			189,923

Some of the property taxes receivable are not available to pay for current period expenditures and are, therefore, considered unavailable in the funds. However, in the government-wide statements, only the portion of the receivable that is for future periods is reported as deferred inflows.

4,317

Total Net Position - Governmental Activities	\$	1,751,527
--	----	-----------

The accompanying notes are an integral
part of the financial statements

Kuna Urban Renewal Agency
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2025

	West District	East District	Total
Revenues			
Property Taxes	\$ 515,132	\$ 67,164	\$ 582,296
Investment Earnings	33,581	0	33,581
Total Revenues	<u>548,713</u>	<u>67,164</u>	<u>615,877</u>
Expenditures			
Current:			
General Government:			
Administrative	2,099	804	2,903
Legal and Professional	7,410	1,570	8,980
Total Expenditures	<u>9,509</u>	<u>2,374</u>	<u>11,883</u>
Net Change in Fund Balances	539,204	64,790	603,994
Fund Balances - Beginning	945,065	8,228	953,293
Fund Balances - Ending	<u>\$ 1,484,269</u>	<u>\$ 73,018</u>	<u>\$ 1,557,287</u>

The accompanying notes are an integral
part of the financial statements

Kuna Urban Renewal Agency
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances of the Governmental Funds
 to the Statement of Activities
 For the Year Ended September 30, 2025

Total Net Change in Fund Balances - Governmental Funds	\$	603,994
--	----	---------

Amounts reported for governmental activities in the statement of activities are different because of the following:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. In the current period these amounts are:

Capital Outlay	\$	0	
Depreciation Expense		<u>(11,757)</u>	(11,757)

Some of the property tax revenues are not available to pay for current period expenditures and are, therefore, considered unavailable in the funds. However, in the government-wide statements, only the portion of the revenue that is for future periods is reported as deferred inflows. This accounts for the change in these unavailable revenues.

		<u>941</u>
Change in Net Position of Governmental Activities	\$	<u><u>593,178</u></u>

The accompanying notes are an integral
part of the financial statements

Kuna Urban Renewal Agency
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Kuna Urban Renewal Agency (the Agency) is a separate and distinct legal entity of City of Kuna, Idaho (the City) created by and existing under the Idaho Urban Renewal Law of 1965, as amended. The Commissioners for the Agency were appointed by the City Council. The Agency funds infrastructure that supports redevelopment, development of bare undeveloped land, and brownfield development (industrial).

For financial reporting purposes, in conformity with governmental accounting standards, the Agency is included as a discretely presented component unit in the City's financial statements. The Agency provides urban renewal services to the City and its citizens. These statements present only the funds of the Agency and are not intended to present the financial position and results of operations of the City in conformity with generally accepted accounting principles.

The financial statements of the Agency have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Agency's accounting policies are described below.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (the statement of net position and the statement of activities) report financial information about the Agency as a whole, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. The Agency's activities only consist of governmental activities, which are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Agency's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses of the general government related to the administration and support of the Agency's programs, such as personnel and accounting (but not interest on long-term debt), are allocated to programs based on their percentage of total expenses.
- Program revenues include (a) charges paid by the recipients of goods or services offered by a program or function and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or function. Revenues that are not classified as program revenues, including property taxes, are presented as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are intended to finance. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Kuna Urban Renewal Agency
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The fund financial statements provide information about the Agency's funds, which consists of only governmental funds. The Agency reports the following major governmental funds:

- *West District fund.* This fund accounts for general and administrative activities of the Agency and the urban renewal activities that occur in the western revenue allocation area of the Agency.
- *East District fund.* This fund accounts for urban renewal activities that occur in the eastern revenue allocation area of the Agency.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payments are made.

Property Taxes

The Agency has no direct taxing power. When the Agency was reinstated in 2020, this established the base year for property values. The property taxes the Agency receives in years after the base year are calculated on the increase in property values subsequent to the base year. This is known as tax increment revenue. Property taxes are due in two installments on December 20 and June 20 and are considered delinquent on January 1 and July 1.

The Agency receives tax revenue from Ada County. The County is responsible for property valuation and collection of tax levies. The taxes that have not been remitted to the Agency as of September 30, 2025, are considered by the Agency as a receivable. Taxes not collected within 60 days after September 30, 2025, are not considered available for use by the Agency and are recorded as deferred inflows in the fund financial statements. The tax charges for the current year are intended to finance operations in the next year, so the current tax charges are also a deferred inflow in the government-wide financial statements.

Risk Management

As a component unit of City of Kuna, Idaho, the Agency is exposed to various risks of loss related to theft of, damage to, or destruction of assets. The City and the Agency participate in a public entity risk pool, Idaho Counties Risk Management Pool (ICRMP), for property and liability insurance. The City's and the Agency's exposure to loss from their participation in ICRMP is limited to the extent of their deductible only.

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received. Intra-entity assets contributed are reported at their carrying value.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are shown below:

Kuna Urban Renewal Agency
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Nondepreciable Assets	\$5,000	N/A	N/A
Buildings and Improvements	\$5,000	Straight-Line	5 - 75 Years
Equipment and Vehicles	\$5,000	Straight-Line	5 - 20 Years
Intangibles	\$5,000	Straight-Line	3 - 20 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Cash Equivalents and Investments

Funds held at banks, money market accounts, cash sweep accounts, U.S. government securities (regardless of maturity), and other investments with an original maturity of three months or less are considered to be cash and cash equivalents. U.S. government securities are treated as cash equivalents because they can be converted to cash without significant penalty within a one-to-two-week timeframe. The Agency's cash and investments are pooled, so each fund has equity in the pooled amount.

Idaho Code authorizes the Agency to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements. Investments are stated at fair value as determined by the fair value hierarchy, except non-participating contracts, money market investments, and participating interest-earning contracts with a remaining maturity of one year or less. These are carried at amortized cost.

Fund Balance Reporting in Governmental Funds

The Agency uses the restricted fund balance category in the governmental fund balance sheet. Restricted fund balances are defined as balances constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.

The remaining fund balance classifications (nonspendable, committed, assigned, and unassigned) were not applicable for the current fiscal year. However, if there had been committed funds, these amounts would have been decided by the Board of Commissioners, the Agency's highest level of decision making authority, through a resolution. The Board of Commissioners would also have the authority to assign funds or authorize another official to do so.

When both restricted and unrestricted resources are available for use, it is the Agency's intent to use restricted amounts first, followed by committed, assigned, then unassigned amounts. The majority of the Agency's resources come from property taxes that are restricted for urban renewal projects and related operations, as defined by Idaho Statute.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the

Kuna Urban Renewal Agency
Notes to Financial Statements
For the Year Ended September 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Deposits

A portion of the Agency's bank balances are held within the City of Kuna, Idaho's pooled accounts and other are held in the Agency's name. As of September 30, 2025, the carrying amount of the Agency's share of the deposits was \$365,275 and the Agency's share of the respective bank balances totaled \$361,773. \$275,888 of the Agency's share of the bank balances were insured or collateralized.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2025, \$85,885 of the Agency's share of deposits were not covered by the NCUA, FDIC, or by collateral held by the Agency's agent or pledging financial institution's trust department or agent in the name of the Agency and thus were exposed to custodial credit risk.

The Agency does not have a formal policy limiting its exposure to custodial credit risk. However, the Agency uses the following procedures to mitigate the bank default risk of loss associated with the Agency's demand deposits which exceed the FDIC/NCUA insurance coverage limit of \$250,000 per financial institution:

- Partner with large federally chartered banks with solid histories and strong credit worthiness ratings;
- Subscribe to and monitor online rating agency reports regularly as provided by the "Big Three" rating agencies (Standard & Poor's, Moody's, Fitch Group);
- Monitor online FDIC/NCUA information regarding financial institutions which have been on watch lists and/or which have failed recent stress tests;
- Monitor bank-specific online rating agency reports (Bauer Financial, Inc.; IDC Financial Publishing, Inc.; Veribanc) for bank rating information. The aforementioned entities offer very specific in-depth information for a fee, and also offer free high-level data.

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. It is the Agency's policy to prioritize safety of the funds, then probable income to be derived from an investment, and then liquidity of an investment. Investments must meet the following criteria:

- Non-state and non-municipal short-term investments shall have a minimum rating of Prime-1 (P-1) or equivalent.
- Non-state and non-municipal long-term investments shall have a minimum rating of "A" or higher or equivalent by two nationally recognized statistical rating organizations of the Securities and Exchange Commission (SEC).
- State and municipal entity short-term investments shall have a minimum rating of P-1, MIG 1, or VMIG 1, or equivalent.
- State and municipal entity long-term investments shall have a minimum rating of "A."

Kuna Urban Renewal Agency
Notes to Financial Statements
For the Year Ended September 30, 2025

2. CASH AND INVESTMENTS (continued)

- Investments in State of Idaho run funds, e.g. the Local Government Investment Pool (LGIP), or the State of Idaho requires no credit rating.
- Investments in the U.S. government or federal agency securities or securities guaranteed by either the U.S. government or a federal agency (excluding government sponsored enterprises) require no credit rating.

Interest Rate Risk

The Agency does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Investments

The Agency (via funds pooled with the City of Kuna, Idaho) holds funds with Time Value Investments and Charles Schwab, which are measured at amortized cost or fair value depending on the nature and maturities of these investments. The Agency also holds funds with the Idaho State Treasurer. Funds held at the Idaho State Treasurer are in the Local Government Investment Pool (the pool). The pool is not rated and is not registered with the Securities and Exchange Commission or any other regulatory body. The pool is valued using the Net Asset Value (NAV) per share method. Investments using the NAV per share method do not have readily obtainable fair values and are, instead, valued based on the Agency's pro-rata share of the pool's net position. The Agency values these investments based on information provided by the State of Idaho Treasurer's Office. The State Treasurer does not provide any legally binding guarantee to support the value of the shares to participants. Participants have overnight availability to their funds up to \$10 million. Withdrawals of more than \$10 million require three business days' notification.

As of September 30, 2025, the Agency's investments had the following maturities:

Investment	Rating	Fair Value Hierarchy		Maturity in Years	
		Level 1	Level 2	Less than 1	1 - 5
US Government and Agencies	Aaa/Aa1	\$ 74,347	\$ 156,754	\$ 93,972	\$ 137,129
Idaho Municipal Bonds	NR/Aa1/Aa2	0	9,852	2,413	7,439
Corporate Bonds	A1/A2/Aa2/Aa3	0	44,638	0	44,638
External Investment Pool	Not Rated	N/A	N/A	902,389	0
		<u>\$ 74,347</u>	<u>\$ 211,244</u>	<u>\$ 998,774</u>	<u>\$ 189,206</u>

At year-end, cash and cash equivalents were reported in the basic financial statements in the following categories:

	<u>Governmental</u>
	<u>Activities</u>
Cash and Cash Equivalents	\$ 365,793
Investments Categorized as Cash Equivalents	<u>1,133,490</u>
	<u>\$ 1,499,283</u>

Kuna Urban Renewal Agency
Notes to Financial Statements
For the Year Ended September 30, 2025

3. RELATED PARTY TRANSACTIONS

The Agency is a component unit of City of Kuna, Idaho. The capital assets constructed from the Agency's activities are contributed to the City. In the current year, there were no capital assets constructed or contributed to the City. The City did charge the Agency \$1,294 for the use of its personnel and facilities. There were no balances due to or from the City as of September 30, 2025.

4. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025, was as follows:

<u>Governmental Activities:</u>	<u>10/1/2024</u>	<u>Restate- ment</u>	<u>Additions</u>	<u>Disposals</u>	<u>09/30/2025</u>
Capital Assets Not Being Depreciated:					
Construction in Progress	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Nondepreciable Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Assets Being Depreciated:					
Intangibles	235,139	0	0	0	235,139
Total Depreciable Assets	<u>235,139</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>235,139</u>
Less: Accumulated Depreciation					
Intangibles	33,459	0	11,757	0	45,216
Total Accumulated Depreciation	<u>33,459</u>	<u>0</u>	<u>11,757</u>	<u>0</u>	<u>45,216</u>
Net Depreciable Assets	<u>201,680</u>	<u>0</u>	<u>(11,757)</u>	<u>0</u>	<u>189,923</u>
Capital Assets - Net	<u>\$ 201,680</u>	<u>\$ 0</u>	<u>\$ (11,757)</u>	<u>\$ 0</u>	<u>\$ 189,923</u>

Depreciation expense for governmental activities was charged to the functions of the Agency as follows:

General Government	<u>\$ 11,757</u>
--------------------	------------------

REQUIRED SUPPLEMENTARY INFORMATION

Kuna Urban Renewal Agency
 Budgetary (GAAP Basis) Comparison Schedule
 West District
 For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 550,400	\$ 550,400	\$ 515,132	\$ (35,268)
Investment Earnings	24,000	24,000	33,581	9,581
Total Revenues	<u>574,400</u>	<u>574,400</u>	<u>548,713</u>	<u>(25,687)</u>
Expenditures				
Current:				
General Government:				
Administrative	15,000	15,000	2,099	12,901
Legal and Professional	18,000	18,000	7,410	10,590
Capital Outlay	400,000	400,000	0	400,000
Contingency	1,041,400	1,041,400	0	1,041,400
Total Expenditures	<u>1,474,400</u>	<u>1,474,400</u>	<u>9,509</u>	<u>1,464,891</u>
Net Change in Fund Balances	(900,000)	(900,000)	539,204	1,439,204
Fund Balances - Beginning	900,000	900,000	945,065	45,065
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,484,269</u>	<u>\$ 1,484,269</u>

Kuna Urban Renewal Agency
 Budgetary (GAAP Basis) Comparison Schedule
 East District
 For the Year Ended September 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 35,100	\$ 35,100	\$ 67,164	\$ 32,064
Expenditures				
Current:				
General Government:				
Administrative	15,000	15,000	804	14,196
Legal and Professional	10,000	10,000	1,570	8,430
Contingency	17,594	17,594	0	17,594
Total Expenditures	<u>42,594</u>	<u>42,594</u>	<u>2,374</u>	<u>40,220</u>
Net Change in Fund Balances	(7,494)	(7,494)	64,790	72,284
Fund Balances - Beginning	7,494	7,494	8,228	734
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 73,018</u>	<u>\$ 73,018</u>

Kuna, Idaho Urban Renewal Agency
Notes to Required Supplementary Information
For the Year Ended September 30, 2025

1. BUDGETS AND BUDGETARY ACCOUNTING

The Agency follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. The Agency is required by Idaho State Code to adopt an annual appropriated budget and must be provided to the City of Kuna, Idaho by September 1 of each year.
- B. Prior to September 1, the budget is legally enacted through passage at a board meeting.
- C. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).
- D. Formal budgetary integration is employed as a management control device during the year.

INTERNAL CONTROL AND COMPLIANCE REPORT

Weston Flamm, CPA
Cassie Zattiero, CPA

812-B 12th Ave. South
P.O. Box 876
Nampa, ID 83653-0876
208 466-2493
FAX 208 467-2000
www.BaileyCPAs.com



Certified Public Accountants

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards***

To the Board of Commissioners
Kuna Urban Renewal Agency

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the fund information of Kuna Urban Renewal Agency (the Agency), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated February 24, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kuna Urban Renewal Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bailey & Co.

Nampa, Idaho
February 24, 2026

CASE NO. 25-03-OA (ORDINANCE AMENDMENT)

Architectural and Site Design Guide

Planner: Marina Lundy

MLundy@kunaid.gov

208-287-1771

**ALL APPLICATION MATERIALS: [25-03-OA](#)
[ARCHITECTURAL AND SITE DESIGN GUIDE](#)**

If you require assistance accessing the application materials through the link provided above or would like to review the application materials in person at City Hall please contact the assigned planner.



October 27, 2025

Mayor Stear and Council
City of Kuna
751 W 4th Street
Kuna, ID 83634

SUBJECT: Kuna City Code Text Amendment – Narrative

Mayor and City Council Members,

The City of Kuna Planning and Zoning Department respectfully submits a zoning text amendment application.

The text changes include modifications to the Development Regulations Code for Design Requirements, Objectives and Considerations and Large Retail Establishment Design Manual. These sections would be replaced with the “Architecture and Site Design Policies” design guide.

Staff believe that the proposed changes will better serve the intent of the Development Regulations and Large Retail Establishment Design Manual sections of code by creating greater flexibility and adaptability. A design guide can be updated through a simpler adoption process, allowing the city to quickly respond to new trends, practices, or materials. A design guide will be easier for applicants to understand. While code tends to be written in legal, regulatory language, a design guide can use plain language, visuals and diagrams to make it easier for applicants to understand the intent and expectations. Additionally, a design guide can help to encourage creativity and better alignment with the City’s vision by communicating the city’s identity, values, and aesthetic vision in a cohesive way. It can become a tool to promote consistent quality and sense of place across developments, especially for large retail projects that have major visual and community impacts.

Sincerely,

A handwritten signature in black ink, appearing to read "Marina Lundy". The signature is fluid and cursive.

Marina Lundy
Planner

Proposed Development Regulations Code Text Amendments		
KCC Section	Topic	Reason for Change
5-9-905	Design Requirements, Objectives, and Considerations	Moving this section of code to a design guide format.
5-9-906	Large Retail Establishment Design Manual	Moving this section of code to a design guide format.

5-8-905: DESIGN REQUIREMENTS, OBJECTIVES AND CONSIDERATIONS:

Formatted: Font: (Default) Times New Roman

- A. Site design shall meet the guidelines as outlined in the "Architecture and Site Design Policies" guide. *General objectives and considerations:* The following apply to the entire design review overlay district including CBD, C, M, P and A zoning districts. Additional requirements for the CBD, C, M, P, and A zoning districts are set forth in subsections C through I of this section and, to the extent there is a conflict with this section, the specific requirements for the CBD, C, M, P and A zoning districts shall control. The objectives are separated into two (2) sections: Site design and building design. Specific aspects of design should be examined to determine whether the proposed development will provide a desirable environment for its occupants as well as for its neighbors, and whether, aesthetically, the composition, materials, textures and colors meet the intent of this chapter. The following shall be considered in reviewing the application:
1. *Site design objectives:* The site plan design shall minimize the impact of traffic on adjacent streets; provide for safe pedestrian access and use; and provide appropriate, safe vehicle parking, by showing:
 - a. The functional relationship of the structures and the site in relation to its surroundings;
 - b. The impact and effect of the site development plan on traffic conditions on contiguous streets and adjoining properties or neighborhoods;
 - c. The site layout with respect to separation or integration of vehicular, pedestrian and bicycle traffic patterns;
 - d. The arrangement and adequacy of off-street parking facilities relative to access points, building location and total site development to prevent traffic conflict or congestion;
 - e. The location, arrangement and dimensions of truck loading ramps, docks, and bays and vehicle service facilities;
 - f. The access, parking lot, and interior roadway illumination plans and hours of operation;
 - g. The required driver, pedestrian and bicycle sight distance requirements of the project and their relationship to adjacent streets, driveways and properties;
 - h. The coordination of the site development with planned right-of-way alignments, acquisitions and street improvements;
 - i. The graphic delineation of traffic circulation patterns to avoid confusion, congestion and conflicts;
 - j. The continued maintenance of traffic, parking and lighting systems;
 - k. The protection of views and vistas in relation to urban design and aesthetic considerations; and
 - l. The provision of safe pedestrian and bicycle connections between neighborhoods and commercial areas.
 2. *Site landscaping:* The site landscaping shall minimize impact on adjacent properties through the proper use of screening with sound and sight buffers, and unsightly areas shall be concealed or screened and the design review committee shall consider:
 - a. The location, height and materials of walls, fences, hedges and screen plantings to ensure harmony with adjacent development;
 - b. The location and type of new plantings, with due regard to preservation of specimen and landmark trees, and to maintenance of all plantings;
 - c. The provision of screen plantings or other screening methods reasonably required to conceal outdoor storage areas, trash receptacles, service areas, truck loading areas, utility buildings and other unsightly developments;
 - d. The design and use of open spaces and parks; and

- e.—The permanent maintenance of all landscaped areas and fencing;
- 3.—*Site grading and drainage:* The on-site grading and drainage shall be designed so as to maximize land use benefits and to minimize off-site impact and provide for slope and soil stabilization to prevent erosion and the city engineer shall consider and approve at construction:
- a.—The existing and proposed grading relative to soil removal, fill work, retainage, soil stabilization, erosion control on the site and the adjacent terrain and streets, and adoption of the development to the existing site contours;
- b.—The planting of groundcovers or shrubbery to prevent dust, to stabilize soils and embankments and to control erosion;
- c.—Existing and proposed storm drainage ways, canals, floodway and floodplains relative to flow or alignment alterations, containment and endangerment of health; and
- d.—The maintenance of floodway, floodplains, drainage ways, channels, culverts, head-gates, canals and soils.
- 4.—*Utilities:* Utility service systems shall not detract from building or site design. Cable, electrical and telephone service systems shall be installed underground. All roof-mounted mechanicals shall be completely screened from view through the use of a parapet wall when utilizing a flat roof design or shall be enclosed within the building when utilizing a roof design other than a flat roof. "Screened from view" shall mean "not visible" at the same level or elevation of the parapet wall (e.g., the perspective generally as shown on an elevation plan);
- 6.—*Building design:*
- a.—*Building mass:* The mass of the building shall be reviewed for its relationship with existing development in the immediate surrounding area and with the allowed use proposed by the applicant.
- b.—*Proportion of building:* The height to width relationship of new structures shall be compatible and consistent with the architectural character of the area and proposed use.
- c.—*Relationship of openings in the buildings:* Openings in the building shall provide interest through the use of such features as balconies, bays, porches, covered entries, overhead structures, awnings, changes in building facade and roofline alignment, to provide shadow relief. Avoid monotonous flat planes.
- d.—*Relationship of exterior materials:* The approving authority shall determine the appropriateness of materials as they relate to building mass, shadow relief, and existing area development and use of color to provide blending of materials with the surrounding area and building use. The functional appropriateness of the proposed building design shall be considered as it relates to the proposed use.
- B.—*Architectural requirements, building materials, fence and deck/patio materials, colors, and architectural appurtenance height limitation:* If a material proposed for construction is not listed in this section it shall be upon the discretion of the approving authority to determine the appropriateness of such material.
- 1.—*Exterior walls and soffits:*
- a.—Wood: A variety of wood types and finishes are acceptable. Log siding and wood shingles; synthetic board and batten sidings are permitted as accents and plywood is prohibited;
- b.—Fiber cement;
- c.—Masonite: Horizontal lap only, maximum six-inch reveal;
- d.—Textured tilt-up concrete with accent reveals;
- e.—Textured pour-in-place concrete with accent reveals;

- f. —Masonry: Brick, natural rock/stone, synthetic stone, decorative block. Smooth face block for accent only;
- g. —Stucco: Is an allowable product;
- h. —EIFS (Exterior insulation finish system-stucco): Permitted for accent purpose;
- i. —Other applications are encouraged such as: Exposed beams, fabric awnings, cornices/dentils, shutters, dormers, cupolas, columns;
- j. —Metal: Metal siding shall be anodized, shall have a concealed fastener system, a silicon polyester finish or equivalent, and special design treatments to enhance its appearance. These treatments may include brick or masonry wainscot treatments along exterior walls and accent colored metals. Metal siding is prohibited on the portion of any building facing a road to include sections within the front facade that may be perpendicular to the road but associated with the face of the building oriented towards the road. A waiver of this subsection may be allowed where the applicant shows that the metal is architecturally compatible with the surrounding buildings; with other nonmetal city buildings; and designed, and situated, to eliminate a utilitarian look contrary to the intent of this subsection. In addition to the metal siding prohibition listed in this subsection it shall be prohibited in the CBD design review overlay district areas.

2. —Roofs:

- a. —Wood shakes/shingles;
- b. —Architectural grade textured composition shingles;
- e. —Tile: Cementitious, clay;
- d. —Slate;
- e. —Metal: Standing seam, batten seam (concealed fasteners required);
- f. —Flat roof specification: Single ply, built up (both nonreflective).

3. —Fences:

- a. —Vinyl;
- b. —Block masonry and stucco products;
- e. —Brick;
- d. —Wrought iron: Aluminum or steel;
- e. —Reserved.
- f. —Other fence building materials may be utilized on a case by case basis.
- g. —Alternative methods of compliance:
 - (1) —Conditions: The design review committee shall have authority to vary on a case by case basis the required fencing standards where an alternative requirement would address unique site conditions and allow design flexibility while still serving the intent of the design review ordinance. Request for use of alternative fencing material schemes is justified only when one (1) or more of the following conditions apply:
 - (A) —The site was subject to the conversion process of a residential dwelling becoming a commercial use;
 - (B) —The site involves space limitations or unusually shaped parcels;
 - (C) —Topography, vegetation or other site conditions are such that full compliance is impossible or impractical; or

(D)—Safety considerations are involved.

(2)—*Request for alternative method of compliance:* The applicant must provide the design review committee with a written request if an alternative method of compliance is proposed. The request shall state which requirement as set forth within this section is to be modified, what project conditions stated within the subsection 3.g.(1) of this section justify using the proposed alternative, and how the proposed alternative equals or exceeds said requirement.

Fence construction and fence design features are subject to design and building inspection reviews to address strength and compatibility issues. Fences are subject to height limitations, location placement requirements and a building permit stated within KCC 5-8-1005. Constantine or razor wire fencing is prohibited in Kuna except to accommodate demonstrated industrial or commercial security fencing needs.

4.—*Decks and patios:*

- a.—Concrete (stamped finish and smooth finish);
- b.—Brick pavers;
- c.—Wood polymer composite lumber;
- d.—Wood (pressure-treated, redwood).

5.—*Colors:*

- a.—Earthen tones are encouraged.
- b.—Flat or low gloss finishes are encouraged.
- c.—Roof-mounted mechanicals, all vents protruding through the roof, and similar features shall be painted so as to match the color of the roof (if not screened);
- d.—Exposed metal flashing or trim will be anodized or painted to blend with the exterior colors of the building.

6.—*Architectural appurtenance height limitations:* Public utility structures, spires, poles, belfries, cupolas, antennas, water tanks, ventilators, chimneys, steeples, towers or other appurtenances usually placed above a structure's roof level and not intended for human occupancy or placed as a stand-alone feature that exceed the zone's maximum allowable height, as noted in KCC § 5-8-504: Official Height and Area Standards, shall be approved as a height exception; unless the director determines the appurtenance's height poses a health, safety or aesthetic issue requiring compliance with the corresponding zoning district height limitation or other standards.

C.—*Requirements of the commercial, public, arterial roadway districts (CBD, C, O, P and A zoning districts):*

1.—*Architectural character:*

- a.—*Height:* Height of buildings shall comply with section 5-8-504 of the KCC.
- b.—*Ground floor requirements:* The ground floor (street level) of new buildings shall accommodate pedestrian friendly elements. The design should accommodate a variety of potential uses that may not be contemplated at the time of construction. Any use must meet the requirements set forth in section 5-8-503 of the KCC.
- c.—*Other floor options:* The design should accommodate the ground floor uses as listed in this section. Any use must meet the requirements set forth in KCC § 5-8-503, except for apartments on floors other than the ground floor shall be a permitted use.
- d.—*Orientation:* The building layout in these development area districts shall be designed so that at least seventy (70) percent of a building's ground level, street facing facade is constructed to abut and orient toward the public sidewalk or plaza. A deviation from this percentage requirement will require the design review committee's approval.

Created: 2025-10-15 13:26:00 [EST]

(Supp. No. 70)

e.—*Exterior surfaces:* The exterior vertical surface of a building shall be designed to minimize the environmental impacts such as glare, reflected heat and wind. High quality, nonreflective architectural materials are particularly encouraged.

f.—*Building entries:* Each principal building on a site shall have clearly defined, highly visible customer entrances that extend from and face the front of the building and feature no less than three (3) of the following:

- (1) Canopies or porticos.
- (2) Overhangs.
- (3) Recesses/projections.
- (4) Areades.
- (5) Raised corniced parapets over the door.
- (6) Peaked roof forms or arches.
- (7) Architectural details such as tile work and moldings which are integrated into the building structure and design.
- (8) Integral planters or wing walls that incorporate landscaped areas and/or places for sitting.
- (9) Outdoor patios.
- (10) Display windows.
- (11) Other proposed features acceptable to the approving authority.

Each store located in the principal building shall have at least one (1) exterior customer entrance, which shall conform to the above requirements:

g.—*Detailing:* Architectural detailing shall be an important consideration for design approval. Attention to detail in architectural elements shall include, but is not limited to, walls, pilasters, parapets, cornices, columns, windows, doors, awnings, exterior lighting, ledges, eaves, colors and materials.

h.—*Other:* The applicant may use other nonconflicting architectural detailing, materials and colors as set forth in this chapter.

i.—*Roofs:* Roofs shall have no less than two (2) of the following attributes:

- (1) Parapets concealing flat roofs and rooftop equipment such as HVAC units from public view. The average height of such parapets shall not exceed fifteen (15) percent of the height of the supporting wall and such parapets shall not at any point exceed one-third of the height of the supporting wall. The parapets shall feature three-dimensional cornice treatment. Overhanging eaves shall extend no less than three (3) feet past the supporting walls.
- (2) Overhanging building eaves shall extend at least three (3) feet past the supporting walls. Eaves extending into public rights-of-way may require a license agreement.
- (3) Sloping roofs that do not exceed the average height of the supporting walls. No roof slope shall be less than three (3) inches vertical rise for every one (1) foot of horizontal run or more than one (1) foot of vertical rise for every one (1) foot of horizontal run (12/12 pitch).
- (4) Three (3) or more roof slope planes.
- (5) Other roof attributes acceptable to the reviewable authority.

j.—*Materials and colors:* Exterior building materials shall be made of durable, high quality materials, including but not limited to:

- (1) Brick.

- (2) ~~Wood.~~
- (3) ~~Sandstone.~~
- (4) ~~Other native stone.~~
- (5) ~~Tinted, textured concrete masonry units.~~
- (6) ~~Other materials as deemed appropriate by the approving authority.~~
- (7) ~~Facade colors shall be comprised of subtle, neutral or earth-tone colors and feature low reflectivity. Building trim and accent areas may feature brighter colors. Exterior building materials should not feature:

 - (A) ~~Tilt-up concrete panels.~~
 - (B) ~~Prefabricated steel panels.~~~~

k. ~~Facades:~~

- (1) ~~Facades greater than fifty (50) feet in length, measured horizontally, shall incorporate wall plane projections or recesses having a depth of at least three (3) percent of the length of the facade extending at least twenty (20) percent of its length.~~
- (2) ~~Ground floor facades that face public streets other than the side opposite the main entrance shall have arcades, display windows, entry areas, awnings, or other such features along no less than sixty (60) percent of the horizontal length.~~
- (3) ~~Building facades must include a repeating pattern that shall include no less than three (3) of the elements listed below (at least one (1) of these elements shall repeat horizontally). All elements shall repeat at intervals of no more than twenty (20) feet, either horizontally or vertically.

 - (A) ~~Color change.~~
 - (B) ~~Texture change.~~
 - (C) ~~Material change.~~
 - (D) ~~Change in plane: no less than twelve (12) inches in width, such as an offset, reveal, or projecting rib.~~~~

2. ~~Setbacks and lot coverage: If the setback and lot coverage requirements noted below conflict with KCC § 5-8-503, the following prescriptions shall control:~~

- a. ~~The distance between the face of a building located at the intersection of two (2) streets and the back of curb shall meet the city's clear vision triangle standards.~~
- b. ~~Front and street side setbacks shall be for pedestrian amenities. The city encourages adjoining property owners to collaborate in the placement of public amenities. Suggested amenities include: Public art, landscape treatment, seating, flowers/shrubs, all tree displays in movable planters, outdoor dining, plazas, streetscape extension and bike racks.~~
- c. ~~The structure's footprint relative to lot coverage shall meet the official height and area regulations found in KCC § 5-8-503.~~
- d. ~~Structures shall tie visibly to adjoining structures relying upon screening walls, facade walls, courtyards and landscaping for that connection.~~

3. ~~Landscaping and streetscape: All landscaping shall comply with the landscape requirements contained in Chapter 10 of this title.~~

4. ~~Windows: All structures require street level windows including the sides of structures occupying corner lots. Windows shall be inserted in the structure within two (2) horizontal feet of the sidewalk and may~~

extend vertically to the top of the first level. Street level windows shall be designed to entice the shopper. A maximum of ten (10) percent of the window area (each pane calculated individually) may be encroached by opaque signage. Stenciled signage or other signage types that allow visual penetration through the lettering is encouraged. Window reflective glazing is prohibited. Windows may be recessed to allow patrons to view displays out of the pedestrian flow. Bay windows may extend into the right-of-way (sidewalk area) through permit. Upper level windows shall be appropriately framed by the structure's architectural features and consistent with historic treatment in the downtown area. Unframed windows are not permitted.

5.—*Sidewalks:* Sidewalks shall comply with KCC § 5-8-908F and the Kuna Comprehensive Plan (Bike Path Plan).

6.—*Planning considerations:* In reviewing an application the approving authority shall consider public restrooms; locations should be sought which are safe and convenient for public use. Suitable locations include public parking areas and sites adjacent to, or within, private development.

D.—*Central business district (CBD):*

1.—*Purpose:* The CBD district is established to promote development expansion and urban renewal in Kuna's downtown areas. The district is poised to accommodate a variety of business, institutional, public, quasi-public, cultural, residential and other related uses to create a mix of activities necessary to sustain a viable downtown.

2.—*Parking:*

a.—Off street parking shall be behind buildings where physically possible. If the parcel is developed as a parking lot, a landscape buffer shall be provided between the parking lot and any street. Additional landscaping may be required.

b.—Provide on street parking (where applicable).

c.—Shared parking shall be encouraged. The placement of an off street parking facility in the CBD development area district where the facility will be located adjacent to a residential district or residential use(s), the parking facility shall be visually and audibly screened on all sides adjoining or facing the residential district or residential use(s). Safe pedestrian and bicycle connections between the residential neighborhood and the off street parking area should be provided if feasible.

d.—Shall comply with part 14 of Chapter 8 of this title.

3.—*Lighting:*

a.—Outside lighting should be consistent with dark sky applications.

b.—Downtown businesses are encouraged to rely on ambient street lighting for the safe illumination of the sidewalk area.

c.—Low wattage lighting may be used to highlight an entryway, provided no glare is cast out onto the sidewalk. Merchants are also encouraged to illuminate window displays and interior spaces, provided that no glare is cast onto the sidewalk area.

d.—Flashing or strobe type lighting is prohibited.

e.—Street lamp lighting is encouraged.

f.—The applicant shall comply with KCC § 5-9-402.

E.—*Commercial (C-1, C-2, C-3 zoning districts):*

1.—*Purpose:*

- a.—*Neighborhood commercial district (C-1)*: The purpose of the C-1 district is to accommodate a wide variety of low-impact commercial activities to meet the daily needs of nearby neighborhood residents.
- b.—*Area commercial district (C-2)*: The purpose of the C-2 district is to promote the establishment of general business uses that are larger in scale than found in the neighborhood commercial district. The commercial development should have direct access to collector or arterial roadways.
- e.—*Service commercial district (C-3)*: The purpose of the C-3 district is to promote the development of more intensive larger-scale commercial-type activities with the ability to directly access collector or arterial roadways. The district is also established to address the needs of large-space users whose customers make frequent purchases. The activities of the service commercial district are more intensive in character than those found in other commercial zones and may include business activities that are semi-industrial in nature.

2.—*Parking*:

- a.—Shared parking shall be encouraged in this district.
- b.—The placement of an off-street parking facility in the C-1, C-2, C-3 development area districts where the facility will be located adjacent to a residential district or residential use(s), the parking facility shall be visually and audibly screened on all sides adjoining or facing the residential district or residential use(s). Safe pedestrian and bicycle connections between the residential neighborhood and the off-street parking area should be provided if feasible.
- c.—Shall comply with Part 14 of Chapter 8 of this title.

3.—*Lighting*:

- a.—Outside lighting should be consistent with dark-sky applications. Businesses are encouraged to rely on ambient lighting provided by street lights for the safe illumination of the sidewalk area.
- b.—Low-wattage lighting may be used to highlight an entryway.
- c.—Flashing or strobe-type lighting is prohibited.
- d.—The applicant shall comply with KCC § 5-9-402.B.19.

F.—*Manufacturing/Industrial (M-1 and M-2 zoning district)*:

1.—*Purpose*:

- a.—*Light manufacturing district (M-1)*: The M-1 district is established to promote the development of manufacturing and wholesale business operations that are clean, quiet and free of hazardous or objectionable elements such as noise, odor, dust, smoke or glare. The manufacturer is expected to operate the business enterprise entirely within enclosed structures and design the operation to accommodate industrial-type traffic and loading demands. The manufacturing site is expected to be attractively designed. Research activities are encouraged in this district. This district is intended to serve as a transitional buffer between heavy-type manufacturing uses and less-intense commercial and industrial-type uses.
- b.—*Heavy manufacturing district (M-2)*: The M-2 district is intended to accommodate manufacturing, processing and warehouse activities. Businesses locating in this district may produce objectionable or hazardous noise, odor, dust, smoke and glare. Therefore, the district is not intended for general public access due to the exposure risks. The manufacture business is expected to operate entirely within enclosed structures that are designed to accommodate industrial-type traffic and loading demands. The M-3 district, which is limited to mining uses, has been consolidated with the M-2 district.

- 2.—*Exterior surfaces:* The exterior vertical surface of a building shall be designed to minimize the environmental impacts such as glare, reflected heat and wind. In this district high-quality, nonreflective architectural materials are particularly encouraged.
- 3.—*Detailing:* Architectural detailing shall be an important consideration for design approval. Attention to detail in architectural elements shall include, but is not limited to: Walls, pilasters, parapets, cornices, columns, windows, doors, awnings, exterior lighting, ledges, eaves, colors and materials.
- 4.—*Other:* Use of other nonconflicting architectural detailing, materials and colors as set forth in this chapter.
- 5.—*Parking:* Parking shall comply with Part 14 of Chapter 8 of this title.
- 6.—*Landscaping and streetscape:* All landscaping shall comply with the landscape requirements contained in Chapter 10 of this title.
- 7.—*Lighting:*
 - a.— Shall comply with KCC § 5-9-402.B.19.
 - b.— Flashing or strobe-type lighting is prohibited.
- 8.—*Sidewalks:* Sidewalks must comply with KCC § 5-8-908.F and the Kuna Comprehensive Plan (Bike Path Plan).

G.—*Public district (P):*

- 1.—*Purpose:* The purpose of the P district is to accommodate the placement of public and quasi-public service facilities such as schools, parks, greenbelt, cemeteries, post offices, fire stations, administrative and cultural buildings that are necessary to the community's advancement.
- 2.—*Parking:*
 - a.— Shared parking shall be encouraged.
 - b.— Off street public parking areas may be required. Safe pedestrian and bicycle connections between the residential neighborhood and the off street parking area should be provided where feasible to do so.
- 3.—*Landscaping and streetscape:* All landscaping shall comply with the landscape requirements contained in Chapter 10 of this title.
- 4.—*Lighting:*
 - a.— Shall comply with KCC § 5-9-402.B.19.
 - b.— Flashing or strobe-type lighting is prohibited.

H.—*Arterial roadway (A):*

- 1.—*Purpose:* To provide a sense of entry into the city and to help define its portals.
- 2.—*Parking:*
 - a.— Direct access to parking areas from arterial roads is discouraged.
 - b.— Shared drive access points to parking shall be used wherever possible.
- 3.—*Landscaping and streetscape:*
 - a.— All landscaping shall comply with the landscape requirements contained in Chapter 10 of this title.
 - b.— Frontage and backage roads are encouraged.

~~c. All development abutting Highway 69 and Kuna Mora Road must comply with Chapter 8, Part 6, of this title.~~

~~4. Lighting:~~

~~a. Shall comply with KCC § 5-9-402.B.19.~~

~~b. Flashing or strobe type lighting is prohibited.~~

~~i. Planning considerations: In reviewing an application pursuant to this chapter, approving authority shall give consideration to roadway or driveway entry statements. A licensed agreement may be required by ACHD and/or ITD having jurisdiction if the entry statement is proposed to be placed within a public right of way would require approval of the agency with jurisdiction.~~

~~(Ord. No. 2024-06, § 2, 4-16-2024)~~

5-8-906: LARGE RETAIL ESTABLISHMENT DESIGN MANUAL:

OVERVIEW:

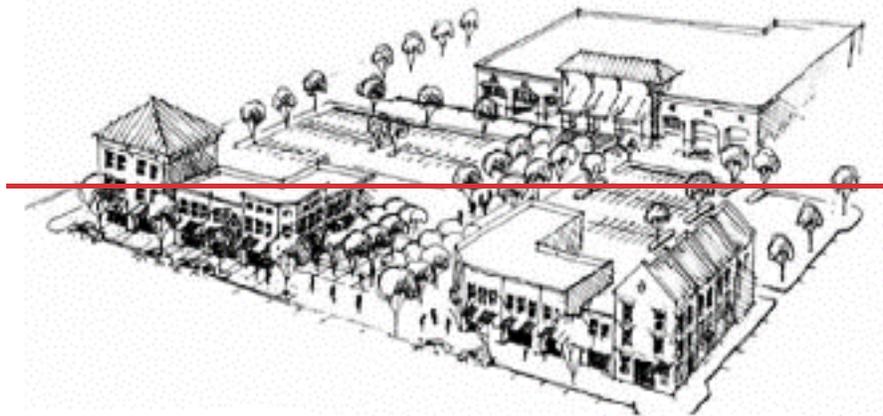
A. *Definition:* For the purposes of this section, the following term shall have the meaning ascribed to it in this subsection:

1. *Commercial/industrial large retail establishment:* A retail establishment consisting of greater than twenty four thousand nine hundred ninety nine (24,999) square feet of projected roof area or gross floor area, including attached structures and unenclosed sales and display areas, and less than sixty-five thousand (65,000) square feet of projected roof area or gross floor area, including attached structures and unenclosed sales and display areas.

B. *Introduction:* The city adopted an ordinance on large retail developments to study the community impacts of the "superstore" phenomenon in more detail and to provide the community with clear and enforceable policies to mitigate those impacts. The main goal is to encourage development that contributes to Kuna as a unique place by reflecting its physical character and adding to it in appropriate ways. Large retail developments depending on high visibility and access from major public streets. As a result, their layout and design have a direct effect upon the functionality, character, and attractiveness of major streetscapes and pathways in a city. It should be noted that these design standards herein are to apply as a requirement only to those developments defined herein as "large retail establishments" (those retail buildings that have roof area or floor areas of twenty four thousand nine hundred ninety nine (24,999) square feet or more). The purpose of these standards and guidelines are to augment and work in concert with existing criteria in the commercial zoning districts and other applicable sections of this title relating to large retail developments. Where more specific interpretations and standards herein apply to the design of "large retail establishment," they shall prevail over other sections of this Code. These standards and guidelines require a basic level of architectural variety, compatible scale, pedestrian and bicycle access, and mitigation of negative impacts. The standards are by no means intended to limit creativity; it is the city's hope that they will serve as a useful tool for design professionals engaged in site specific design context.

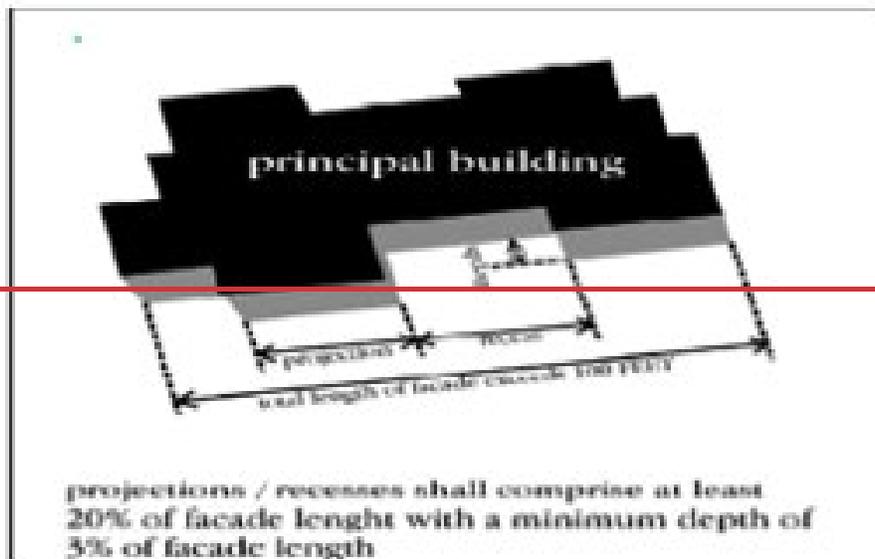
C. *Procedure:* The following standards and guidelines are intended to be used as a design aid by developers proposing "large retail establishments" in areas of the city zoned to permit such uses; and as an evaluation tool by the city staff and the design review committee in their review processes. These standards and guidelines apply to all projects which are processed according to the criteria for "large retail establishments," uses and/or as part of planned unit developments that include a component meeting the "large retail establishments" code definition, but may optionally be utilized as a tool when reviewing any "large retail establishment." "Standards" are mandatory. In the case of conflicting or competing provisions between this design manual and the Kuna Zoning Code, the more restrictive or specific provision shall apply. Where terms used in this design manual are defined within the zoning code, such definitions shall apply for purposes of administering this design manual. The design review committee is empowered to grant variances to the mandatory standards under the following circumstances:

1. The strict application of the standard would result in peculiar and exceptional practical difficulties or exceptional and undue hardship upon the owner of the affected property; or
2. The alternative site planning and building design approach meets the design objectives as stated in the standard, equally well or better than would compliance with the standard; and
3. In either of the foregoing circumstances, the variance may be granted without substantial detriment to the public good.



(Ord. No. 2024-06, § 2, 4-16-2024)

5-8-907: AESTHETIC CHARACTER:



A. — Facades and exterior walls:

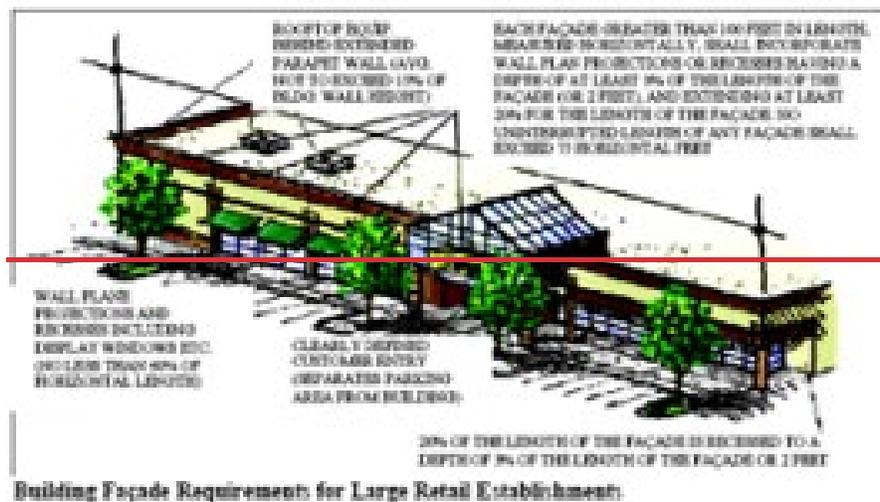
1. — *Guideline:* Facades should be articulated to reduce the massive scale and the uniform, impersonal appearances of large retail buildings and provide visual interest that will be consistent with the community's identity, character and scale. The intent is to encourage a more human scale that Kuna residents will be able to identify with their community.
2. — *Standards:*
 - a. — Facades greater than one hundred (100) feet in length, measured horizontally, shall incorporate wall plane projections or recesses having a depth of at least three (3) percent of the length of the facade extending at least twenty (20) percent of the length of the facade. No uninterrupted length of any facade shall exceed seventy five (75) horizontal feet.

- b. Ground floor facades that face public streets, with the exception of the side opposite the main entrance, shall have arcades, display windows, entry areas, awnings, or other such features along no less than sixty (60) percent of their horizontal length.

B. Multiple smaller stores within a principal building:

1. **Guideline:** The presence of smaller retail stores gives an establishment a "pedestrian-friendly" appearance by creating variety, breaking up large expanses, and expanding the range of the site's activities. Windows and window displays of such stores should be used to contribute to the "human scale" and visual interest of exterior facades. The standards presented in this section are directed toward those situations where additional, smaller stores, with separate, exterior customer entrances are located in principal buildings.
2. **Standard:** Principal buildings that contain additional, separately owned stores or tenants which occupy less than twenty five thousand (25,000) square feet of gross floor area, and have separate, exterior customer entrances, shall meet the following:
 - a. The street level facade of such stores shall be transparent between three (3) feet and eight (8) feet above the walkway grade for no less than sixty (60) percent of the horizontal length of the building facade of such additional stores.
 - b. Windows shall be recessed and should include visually prominent sills, shutters, or other such forms of framing.

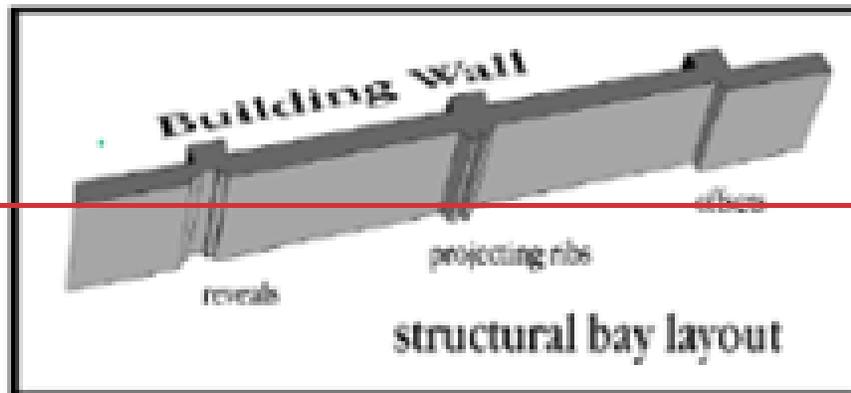
C. Detail features:



1. **Guideline:** Buildings should have architectural features and patterns that provide visual interest, at the scale of the pedestrian, reduce massive aesthetic effects, and recognize local character. The elements in the following standard should be integral parts of the building fabric, and not superficially applied trim or graphics, or paint.
2. **Standard:**
 - a. Building facades must include a repeating pattern that shall include no less than three (3) of the elements listed below (at least one (1) of these elements shall repeat horizontally). All elements shall repeat at intervals of no more than thirty (30) feet, either horizontally or vertically:
 - (1) Color change.
 - (2) Texture change.

~~(3) Material change.~~

~~(4) Expression of architectural or structural bay through a change in plane no less than twelve (12) inches in width, such as an offset, reveal, or projecting rib.~~



~~D. Roofs:~~

~~1. Guideline: Variations in rooflines should be used to add interest and reduce the massive scale of large buildings. Roof features should complement the character of adjoining neighborhoods.~~

~~2. Standards: Roofs shall have no less than two (2) of the following features:~~

~~a. Parapets concealing flat roofs and rooftop equipment such as HVAC units from public view. The average height of such parapets shall not exceed fifteen (15) percent of the height of the supporting wall and such parapets shall not at any point exceed one third of the height of the supporting wall. Such parapets shall feature three dimensional cornice treatment.~~

~~b. Overhanging eaves, extending no less than three (3) feet past the supporting walls. Eaves extending into public rights-of-way may require a license agreement.~~

~~c. Sloping roofs that do not exceed the average height of the supporting walls. No roof slope shall be less than three (3) inches vertical rise for every one (1) foot of horizontal run and less than or equal to one (1) foot of vertical rise for every one (1) foot of horizontal run.~~

~~d. Three (3) or more roof slope planes.~~

~~E. Materials and colors:~~

~~1. Guideline: Exterior building materials and colors comprise a significant part of the visual impact of a building. Therefore, they should be aesthetically pleasing and compatible with materials and colors used in adjoining neighborhoods.~~

~~2. Standards:~~

~~a. Predominant exterior building materials shall be high quality materials. These include, without limitation:~~

~~(1) Brick.~~

~~(2) Wood.~~

~~(3) Sandstone.~~

~~(4) Other native stone.~~

(5) Tinted, textured concrete masonry units.

(6) Other materials as deemed appropriate by the design review committee.

b. Facade colors shall be low reflectance, subtle, neutral or earth tone colors.

c. Building trim and accent areas may feature brighter colors, including primary colors. Small amounts of nonflashing, neon tubing, is an acceptable feature for building trim or accent areas.

d. Predominant exterior building materials should not include the following:

(1) Tilt up concrete panels.

(2) Prefabricated steel panels.

F. Entryways:

1. *Guideline:* Entryway design elements and variations should give orientation and aesthetically pleasing character to the building. Additionally, entryways should act as a transition zone between the parking and traffic aisles and the store itself. The standards identify desirable entryway design features.

2. *Standards:*

a. Each principal building on a site shall have clearly defined, highly visible customer entrances, extending from the front of the building, and featuring no less than three (3) of the following:

(1) Canopies or porticos.

(2) Overhangs.

(3) Recesses/projections.

(4) Arcades.

(5) Raised corniced parapets over the door.

(6) Peaked roof forms or arches.

(7) Architectural details such as tile work and moldings which are integrated into the building structure and design.

(8) Integral planters or wing walls that incorporate landscaped areas and/or places for sitting.

(9) Outdoor patios.

(10) Display windows.

b. Where additional stores will be located in the principal building, each such store shall have at least one (1) exterior customer entrance, which shall conform to the above requirements.

G. Sign standards:

1. Only one (1) freestanding sign shall be allowed on each street frontage.

2. Wall signage allowances shall be as specified in the zoning code.

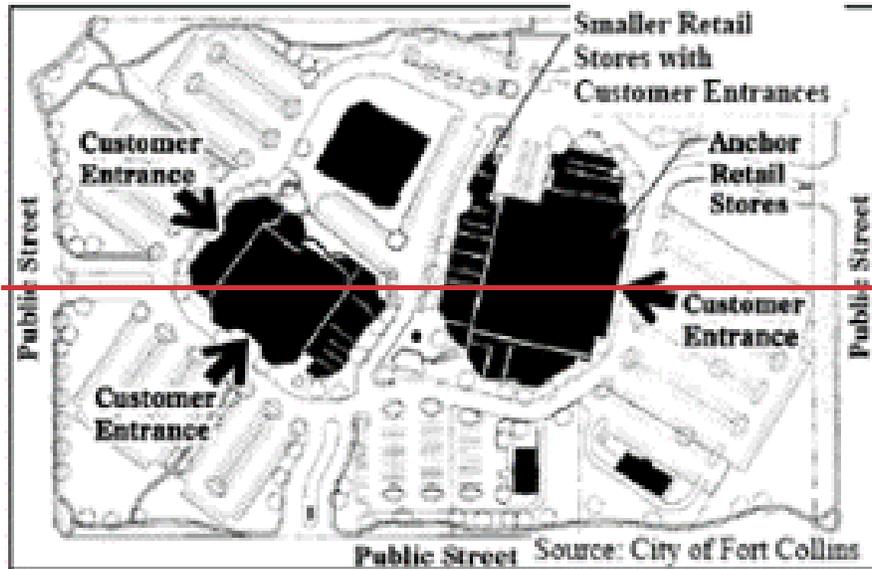
3. All other sign regulations, as specified in the zoning code shall apply.

(Ord. No. 2024-06, § 2, 4-16-2024)

5-8-908: SITE DESIGN AND RELATIONSHIP TO SURROUNDING COMMUNITY:

A. Entrances:

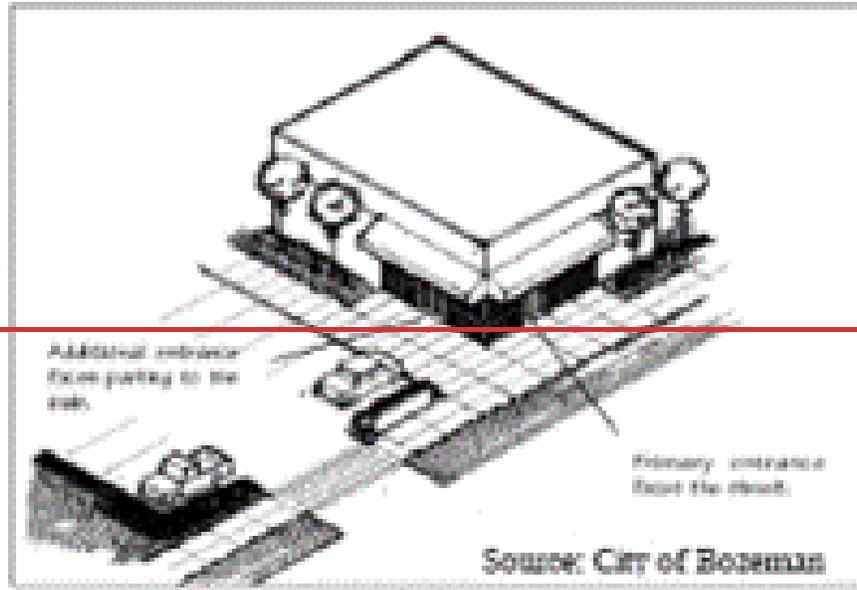
1. *Guideline:* Large retail buildings should feature multiple entrances. Multiple building entrances reduce walking distances from cars, facilitate pedestrian and bicycle access from public sidewalks, and provide convenience where certain entrances offer access to individual stores or departments of a store. Multiple entrances also mitigate the effect of the unbroken walls and neglected areas that often characterize building facades that face adjacent land uses.



2. *Standard:* At least two (2) sides of a large retail establishment shall feature customer entrances. The two (2) required sides shall be those planned to have the highest level of public pedestrian activity, and one (1) of the sides shall be that which most directly faces a street with pedestrian access. The other of the two (2) sides may face a second street with pedestrian access, and/or a main parking lot area. All entrances shall be architecturally prominent and clearly visible from the abutting public street. Movie theaters are exempt from this requirement.

B. Vehicular access:

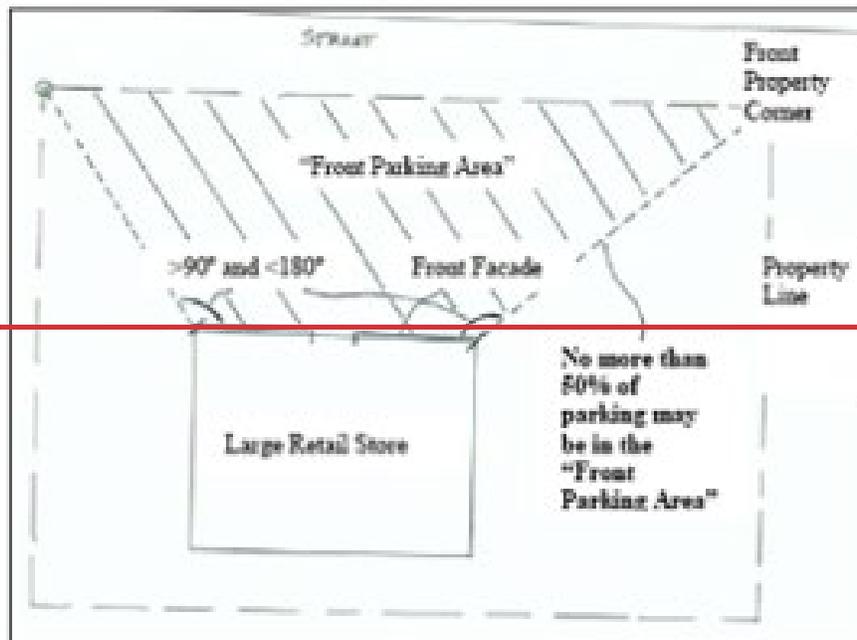
1. *Guideline:* Access to retail parking should be designed such that it avoids, to the extent possible, impacts to the existing adjacent street system—specifically the continued ability of an adjacent arterial to function as designed.
2. *Standards:* Whenever feasible, the primary vehicular access point to the site shall not be via an adjacent major arterial street.



Appropriate: Use a "double-fronted" design when an entrance to parking is needed in addition to a primary entrance that faces the street.

C. Parking lots:

- 1. Guideline:** Parking areas should provide safe, convenient and efficient access. They should be distributed around large buildings in order to shorten the distance to other buildings and public sidewalks, provide for attractive landscaping, and to reduce the overall scale of the paved surface. If buildings are located closer to streets, the scale of the complex is reduced, pedestrian traffic is encouraged, and architectural details take on added importance. Additionally, traffic calming devices should be encouraged for pedestrian safety.



2. ~~Standards:~~

- a. ~~Safety plan: A parking and pedestrian walk ability safety plan needs to be submitted and approved. The plan may require a pathway or sidewalks between parking for pedestrian safety and walk ability. Parking lot design must include detailed information on nonmotorized pedestrian access to and through the development.~~
- b. ~~Provide adequate and easily accessible cart corrals.~~
- c. ~~Parking lot location: No more than fifty (50) percent of the large retail establishment's off street parking area shall be located between the front of the building and the abutting street(s) (the "front parking area"). Developers are encouraged to place parking to the sides or rear of the establishment.~~
- d. ~~The front parking area: The front parking area is that portion of the parking lot that is situated between a nonresidential building and the street. It is the city's desire to encourage parking to be installed to the sides and rear of a building, rather than to the front of the building and particularly for the siting parking should be installed to the rear of the building where possible.~~

~~The "front parking area" as defined as the area lying between the front of the building and the street shall be determined by drawing a line from the front corners of the building to the nearest complementary property corners.~~

~~Any parking space sufficient in size to accommodate motorcycle or bicycle parking that is a minimum ninety (90) square feet in area (one half a standard parking space) shall be counted as a parking space in the front parking area.~~

e. ~~Parking pod specifications and limitations:~~

- (1) ~~The large retail establishment's designated off street parking areas (parking lot) shall be designed such that every one hundred forty (140) parking stalls (a parking "pod") are separated from one another by a minimum thirty foot wide landscape barrier that includes a pedestrian walkway. The pod separation is in addition to the requirement that parking areas, or "bays" with more than thirty (30) contiguous parking stalls, be divided by landscaped strips. The large retail parking lot's internal landscape strips shall be, a minimum, six (6) feet wide. The large retail parking lots' external landscape widths shall be according to the city's landscape standards found in Chapter 10 of this title.~~
- (2) ~~The maximum number of parking spaces for any large retail establishment shall not exceed one hundred fifty (150) percent or one and one half (1½) times the minimum parking required for the use.~~

D. ~~Back sides:~~

- 1. ~~Guideline: The rear (side opposite the main entrance of the principal retail use) of buildings often presents an unattractive view of blank walls, loading areas, storage areas, HVAC units, garbage receptacles, and other such features. Architectural and landscaping features should mitigate these impacts. If a building is designed to have customer entrances on all sides the following three (3) standards shall not apply.~~
- 2. ~~Standards: The large retail establishment's building facade shall be setback a minimum of thirty five (35) feet from the nearest rear yard property line. Where the rear side of the building is adjacent to existing or planned residential uses, the buffer yard requirements will need to meet city landscape standards.~~
 - a. ~~The rear setback of the large retail building shall also incorporate at least one (1) of the special design features found in subsection G, "Central features and community spaces," of this section.~~

- b. — Additional screening such as attractive two-thirds closed fencing (no chain-link) shall be used if the residential use is directly adjacent to the rear of the building, and not separated by, a road, major pathway, or other similar feature extending the entirety of the lot line held in common with the residential use.

E. — *Outdoor storage, trash collection and loading areas:*

1. — *Guideline:* Loading areas and outdoor storage areas exert visual and noise impacts on surrounding neighborhoods. These areas, when visible from adjoining properties and/or public streets, should be screened, recessed or enclosed. While screens and recesses can effectively mitigate these impacts, the selection of inappropriate screening materials can exacerbate the problem. Appropriate locations for loading and outdoor storage areas include areas between buildings, where more than one (1) building is located on a site and such buildings are not more than forty (40) feet apart, or on those sides of buildings that do not have customer entrances.

2. — *Standards:*

- a. — Areas for outdoor storage, truck parking, trash collection or compaction, loading, or other such uses shall not be directly visible from abutting streets.
- b. — Outdoor storage, trash removal or compaction, loading, delivery and other similar type business functions shall be located a minimum twenty (20) feet from any public street, public sidewalk, or internal pedestrian way. These uses/functions shall not be permitted within one hundred (100) feet of the boundary of a property used for residential purposes or a residentially zoned district.
- c. — Loading docks, truck parking, outdoor storage, utility meters, HVAC equipment, trash collection, trash compaction, and other service functions shall be incorporated into the overall design of the building and the landscaping so that the visual and acoustic impacts of these functions are fully contained and out of view from adjacent properties and public streets, and no attention is attracted to the functions by the use of screening materials that are different from or inferior to the principal materials of the building and landscape.
- d. — Non-enclosed areas for the storage and sale of seasonal inventory shall be permanently defined and screened with walls and/or fences. Materials, colors, and design of screening walls and/or fences and the cover shall conform to those used as predominant materials and colors on the building. If such areas are to be covered, then the covering shall conform to those used as predominant materials and colors on the building.

F. — *Pedestrian/bicycle flows:*

1. — *Guidelines:* Pedestrian and bicycle accessibility opens auto-oriented developments to the neighborhood, reducing traffic impacts and enabling the development to project a friendlier, more inviting image. This section sets forth standards for public sidewalks and internal pedestrian/bicycle circulation systems that can provide user friendly access as well as pedestrian/bicycle safety, shelter, and convenience within the large retail development grounds. Additionally, vehicle drive-up facilities should be well-planned to avoid circulation problems with pedestrians and cyclists.
2. — *Standards:* A minimum eight-foot wide sidewalk shall be provided along all sides of the large retail establishment lot abutting the public street unless otherwise specified, no less than eight (8) feet in width, shall also be provided along the full length of the building and along any building facade featuring a customer entrance, or abutting public parking areas. These sidewalks shall be located a minimum six (6) feet from the building's facade and separated from the building by an irrigated landscape strip, except where features such as arcades or entryways are part of the facade.
- a. — Continuous internal pedestrian walkways shall be provided, in the most direct manner possible, from the public sidewalks along abutting streets, adjacent paths, and/or rights-of-way to the

principal entrances of all principal buildings on the site. At a minimum, walkways shall connect focal points of activity including, but not limited to, transit stops, street crossings, building and store entry points, and shall feature adjoining landscaped areas.

- b. Internal pedestrian walkways provided in conformance with the above standards shall provide weather protection features such as awnings or arcades within thirty (30) feet of all customer entrances.
- c. All internal pedestrian walkways shall be distinguished from driving surfaces through the use of durable, low maintenance surface materials such as pavers, bricks, or scored concrete to enhance pedestrian safety and comfort, as well as the attractiveness of the walkways.

G. Central features and community spaces:

- 1. **Guidelines:** Buildings should offer attractive and inviting pedestrian scale features, spaces and amenities. Entrances and parking lots should be configured to be functional and inviting with walkways conveniently tied to logical destinations. Bus stops and drop off/pick up points should be considered as integral parts of the configuration. Pedestrian ways should be anchored by special design features such as towers, arcades, porticos, pedestrian light fixtures, bollards, planter walls, and other architectural elements that define circulation ways and outdoor spaces. Examples of outdoor spaces are plazas, patios, courtyards and window shopping areas. The features and spaces should enhance the building and the large retail development as integral parts of the community fabric.
- 2. **Standards:** The developer of the large retail establishment shall provide community and public spaces in the form of a patio, plaza, or picnic area that is no less than eight hundred (800) square feet in area.
 - a. Additionally, at least two (2) of the following are to be provided, one (1) of which shall be at the rear side of the building: Patio/seating area; pedestrian plaza with benches; public transit stop amenities (benches, shelter, etc.); outdoor playground area; water feature; public art feature; landscaped picnic area or other such deliberately shaped area; and/or a focal feature or amenity that, in the judgment of the design review committee or the planning and zoning commission, adequately enhances such community and public spaces. Any such area shall have direct access to the public sidewalk network and such features shall not be constructed of materials that are inferior to the principal materials of the building and landscape.



Example of a center with numerous special features and community spaces.

H. Delivery/loading operations:

- 1. **Guidelines:** Delivery and loading operations should not disturb adjoining neighborhoods, or other uses.
- 2. **Standards:**
 - a. Outdoor storage, trash removal or compaction, loading, delivery and other similar type business functions shall be located a minimum twenty (20) feet from any public street, public sidewalk or internal pedestrian way. These uses/functions shall not be permitted within one hundred (100) feet of the boundary of a property used for residential purposes or a residentially zoned district.

~~I. Minimum landscaping standards:~~

~~1. Guidelines: Use landscaping to enhance the internal attractiveness of the site, break large expanses of parking, and mitigate impacts to surrounding properties as a result of the development.~~

~~2. Standards: A minimum of fifteen (15) percent of the large retail establishment lot area shall be landscaped according to the city's landscape requirements.~~

~~a. Site landscaping:~~

~~(1) The applicant shall submit a complete landscape plan, drawn to scale, showing all live plant materials, associated species list, and nonplant materials to be installed on the site in order to meet the landscape requirement;~~

~~(2) All plant materials, except existing native plants not damaged during construction or xeriscape species shown not to require regular watering, shall be irrigated by underground sprinkler systems set on a timer in order to obtain proper watering duration and ease of maintenance.~~

~~{Ord. No. 2024-06, § 2, 4-16-2024}~~



RE: City of Kuna Request for Comment Case No. 25-03-OA

From BRO Admin <BRO.Admin@deq.idaho.gov>
Date Tue 11/4/2025 12:27 PM
To Marina Lundy <MLundy@kunaaid.gov>
Cc Jennifer Lahmon <Jennifer.Lahmon@deq.idaho.gov>

The Boise Regional DEQ Administration has no comments at this time.

Sincerely,



Carlene Oberg
Administrative Assistant I
 Idaho Department of Environmental Quality
 1445 North Orchard Street Boise, Idaho 83706
 P: (208) 373-0550 | www.deq.idaho.gov

From: Marina Lundy <MLundy@kunaaid.gov>
Sent: Tuesday, October 28, 2025 3:10 PM
To: Ada County Engineer <agilman@adaweb.net>; Ada County Highway District <planningreview@achdidaho.org>; Adam Ingram <adam.ingram@cableone.biz>; Angel Robins (Idaho Power) <ARobins@idahopower.com>; Boise Kuna Irrigation District <aflavel.bkirrdist@gmail.com>; Boise Project Board of Control <tritthaler@boiseproject.org>; Boise Project Board of Control 2 <gashley@boiseproject.org>; bmoore@adacounty.id.gov; Brian Graves Kuna School District <bgraves@kunaschools.org>; Camille Burt (USPS) <camille.r.burt@usps.gov>; Central District Health Department <lbadigian@cdhd.idaho.gov>; Chief Fratusco <mfratusco@adacounty.id.gov>; COMPASS <gisshared@compassidaho.org>; David Reinhardt <reinhardt.david@westada.org>; BRO Admin <BRO.Admin@deq.idaho.gov>; Eric Adolfson <eadolfson@compassidaho.org>; Erika Olvera (NMID) <eolvera@nmid.org>; Idaho Power Easements <easements@idahopower.com>; Idaho Power Easements 2 <kfunke@idahopower.com>; Intermountain Gas <bryce.ostler@intgas.com>; ITD <D3Development.Services@itd.idaho.gov>; ITD Kendra Conder <Kendra.Conder@itd.idaho.gov>; J&M Sanitation <Chad.Gordon@jmsanitation.com>; Jason Reddy (KSD) <jjreddy@kunaschools.org>; Jonathon Gillen <gillen.jonathon@westada.org>; Justin Walker <jwalker@kellerassociates.com>; Kuna Fire Office <office@kunafire.com>; lletson@adacounty.id.gov; Marc Boyer (Kuna Postmaster) <marc.c.boyer@usps.gov>; Megan Leatherman <mleatherman@adaweb.net>; Meridian Fire (Brandon Medica) <bmedica@meridianscity.org>; Meridian Fire (Steve Tauble) <staulbee@meridianscity.org>; Michelle Covert <mcovert@kunaaid.gov>; Nampa Meridian Irrigation District <nmid@nmid.org>; New York Irrigation District <nyirrigation@nyid.org>; Niki Benyakhlef ITD <Niki.Benyakhlef@itd.idaho.gov>; Paris Dickerson <PDickerson@idahopower.com>; PWorkoffice <PWorkoffice@kunaaid.gov>; Scott Arellano (KRFD) <scott@fccnw.com>; Sparklight/Cable One (John Walburn) <john.walburn@cableone.biz>; syarrington@adacounty.id.gov; tejensen@kunaschools.org; TLawrence Kuna Fire <tlawrence@kunafire.com>; Ada County Highway District <planningreview@achdidaho.org>; Adam Ingram <adam.ingram@cableone.biz>; Angel Robins (Idaho Power) <ARobins@idahopower.com>; Boise Kuna Irrigation District <aflavel.bkirrdist@gmail.com>; Boise Project Board of Control <tritthaler@boiseproject.org>; Boise Project Board of Control 2 <gashley@boiseproject.org>; bmoore@adacounty.id.gov; Brian Graves Kuna School District <bgraves@kunaschools.org>; Camille Burt (USPS)

<camille.r.burt@usps.gov>; Central District Health Department <lbadigian@cdhd.idaho.gov>; Chief Fratusco <mfratusco@adacounty.id.gov>; COMPASS <gisshared@compassidaho.org>; David Reinhardt <reinhardt.david@westada.org>; BRO Admin <BRO.Admin@deq.idaho.gov>; Eric Adolfsen <eadolfsen@compassidaho.org>; Erika Olvera (NMID) <eolvera@nmid.org>; Idaho Power Easements <easements@idahopower.com>; Idaho Power Easements 2 <kfunke@idahopower.com>; Intermountain Gas <bryce.ostler@intgas.com>; ITD <D3Development.Services@itd.idaho.gov>; ITD Kendra Conder <Kendra.Conder@itd.idaho.gov>; J&M Sanitation <Chad.Gordon@jmsanitation.com>; Jason Reddy (KSD) <jjreddy@kunaschools.org>; Jonathon Gillen <gillen.jonathon@westada.org>; Justin Walker <jwalker@kellerassociates.com>; Kuna Fire Office <office@kunafire.com>; lletson@adacounty.id.gov; Marc Boyer (Kuna Postmaster) <marc.c.boyer@usps.gov>; Megan Leatherman <mleatherman@adaweb.net>; Meridian Fire (Brandon Medica) <bmedica@meridianscity.org>; Meridian Fire (Steve Taublee) <staulbee@meridianscity.org>; Michelle Covert <mcovert@kunaid.gov>; Nampa Meridian Irrigation District <nmid@nmid.org>; New York Irrigation District <nyirrigation@nyid.org>; Niki Benyakhlef ITD <Niki.Benyakhlef@itd.idaho.gov>; Paris Dickerson <PDickerson@idahopower.com>; PWorkoffice <PWorkoffice@kunaid.gov>; Scott Arellano (KRFD) <scott@fccnw.com>; Sparklight/Cable One (John Walburn) <john.walburn@cableone.biz>; syarrington@adacounty.id.gov; tejensen@kunaschools.org; TLawrence Kuna Fire <tlawrence@kunafire.com>; Idaho Power (Taylor Dunn) <tdunn@idahopower.com>; Sam Feist <SFeist@kunaid.gov>; Lumen - Ebin Barnett <ebin.barnett@lumen.com>; rreno@kunaschools.org; Idaho Power (Taylor Dunn) <tdunn@idahopower.com>; Sam Feist <SFeist@kunaid.gov>; Lumen - Ebin Barnett <ebin.barnett@lumen.com>; rreno@kunaschools.org; Doug Hanson <dhanson@kunaid.gov>; Taryn Villanueva <TVillanueva@kunaid.gov>; Troy Behunin <tbehunin@kunaid.gov>
Subject: City of Kuna Request for Comment Case No. 25-03-OA

CAUTION: This email originated outside the State of Idaho network. Verify links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.

Good afternoon,

Notice is hereby given by the City of Kuna the following actions are under consideration:

CASE NUMBER:	25-03-OA ARCHITECTURAL AND SITE DESIGN GUIDE
PROJECT DESCRIPTION	The City of Kuna Planning and Zoning Department requests a zoning text amendment application. The text changes include modifications to the Design Requirements, Objectives, and Considerations and the Large Retail Establishment Design Manual sections of code.
APPLICANT	City of Kuna 751 W 4 th Street, Kuna, ID 83634
REPRESENTATIVE	Marina Lundy 986.269.8341 mlundy@kunaid.gov
SCHEDULED HEARING DATE	Tuesday, January 13, 2026, at 6:00 P.M.

STAFF CONTACT	Marina Lundy 986.269.8341 mlundy@kunaid.gov
<ul style="list-style-type: none"> · We have enclosed information to assist you with your consideration and response; we would appreciate any information as to how this action would affect the service(s) your agency provides. <i>If your agency requires additional information, or if contact information for your agency needs updated, please notify our office.</i> · <i>No response within 15 business days will indicate you have no objection or comments regarding this project.</i> · The hearing is scheduled to begin at 6:00 p.m. or as soon as it may be heard. Kuna City Hall is located at 751 W. 4th Street, Kuna, ID 83634. Please contact staff with questions. 	



Marina Lundy

Planner

City of Kuna | Development Services

751 W. 4th Street

P.O. Box 13

Kuna, ID 83634

Phone: 986.269.8341

Email: mlundy@kunaid.gov

www.kunacity.id.gov

ARCHITECTURE AND SITE DESIGN POLICIES



City of Kuna

**Development Services
Department**

KUNA
IDAHO

Table of Contents

● Introduction	5
● Overview	6
● Design Review Process	7
● Site Design Objectives	8
● Site Landscaping	9
● Site Grading and Drainage	10
● Utilities	11
● Building Design	12
● Architectural Requirements	13
○ Exterior Walls and Soffits	14
○ Roofs	16
○ Fences	17
○ Decks and Patios	18
○ Colors	19
○ Height Limitations	20

Table of Contents

<input type="radio"/>	Architectural Character	21
<input type="radio"/>	Setbacks and Lot Coverage	24
<input type="radio"/>	Landscaping and Streetscapes	25
<input type="radio"/>	Windows	26
<input checked="" type="radio"/>	Parking Requirements	27
<input type="radio"/>	Parking and Lighting	28
<input checked="" type="radio"/>	Large Retail Establishment Design Manual	31
<input type="radio"/>	Overview	32
<input checked="" type="radio"/>	Large Retail Establishment Design Features	33
<input type="radio"/>	Exterior	34
<input type="radio"/>	Multiple Smaller Buildings	35
<input type="radio"/>	Detail Features	36
<input type="radio"/>	Roofs	37
<input type="radio"/>	Materials and Colors	38
<input type="radio"/>	Entryways	39

Table of Contents

○ Entrances	40
○ Vehicular Access & Parking Lots	41
○ Backsides of Buildings	44
○ Storage and Trash Collection	45
○ Pedestrian/Bicycle Flows	46
○ Central Features and Community Spaces	47
○ Delivery/Loading Options	49
○ Minimum Landscaping Standards	50
● Glossary	52

Introduction

Welcome to the City of Kuna Architectural Design Manual, a comprehensive guide to the City’s architectural design expectations and review process. Provided by the Development Services Department to fostering a distinctive, well-designed, physically integrated, and livable community.

This manual serves to ensure new developments and renovations adhere to quality, safety, and aesthetic standards; Implement the community’s vision of “Distinctive and Well-Designed” built forms; Provide consistent professional guidance across both residential and commercial projects.

This manual is a living document rooted in Kuna’s adopted codes and wide-ranging design objectives. It is intended to guide developers, architects, engineers, and city staff toward delivering high-quality built environments—projects that protect public safety and enrich our community’s identity. The design standards outlined in this manual do not alleviate you from the requirements of Kuna City Code unless explicitly specified herein.

Kuna City Code (KCC) can be further reviewed [here](#).



Overview

The following guidelines apply to all areas within the Design Review Overlay District. When reviewing a proposed development, key design elements should be evaluated to ensure the project creates a welcoming and functional environment for both its users and surrounding neighbors. The overall appearance—including the layout, materials, textures, and colors—should reflect the goals and standards outlined in this document. These criteria will be used to review all applications.



Design Review Process

STEP 1

Attend the scheduled pre-application meeting with the Development Services Department and other affected agencies.

STEP 2

Submit application and required forms provided by the Development Services Department

STEP 3

Pay the required application fees

STEP 4

The application will be checked for completeness and compliance. You will be notified of completeness & Compliance within thirty (30) days of submission.

STEP 5

If the application is incomplete you will be notified and will have fourteen (14) days to submit the missing information.

STEP 6

Once the application is determined to be complete and complies with city code, the application is officially accepted for processing. A letter of Acceptance will be issued to the applicant, and this will have the tentative Planning and Zoning Commission meeting date.

Site Design Objectives

The design of the site should carefully address how traffic, parking, and access will function—both within the site and in relation to surrounding areas. The goal is to minimize traffic impacts, ensure safety for all users, improve pedestrian infrastructure, and support a well-integrated, attractive development.

When reviewing a project, the following aspects will be considered:

- How the buildings and site are arranged in relation to their surroundings
- The potential impact on traffic flow along nearby streets and neighborhoods
- How vehicle, pedestrian, and bicycle traffic patterns are separated and connected
- The adequacy and layout of off-street parking areas, including access points and building locations, to prevent congestion and traffic conflicts
- The location and design of truck loading areas and vehicle service facilities
- Lighting plans for access roads and parking lots, including placement, operation, and hours
- Whether sight lines for drivers, pedestrians, and cyclists are safe and in compliance with requirements, especially near streets and driveways
- Coordination with any planned road improvements or future right-of-way changes
- Clear visual diagrams showing how traffic will move through the site, designed to avoid confusion and congestion
- Plans for ongoing maintenance of traffic systems, parking areas, and lighting
- Consideration of views and visual quality as part of the overall urban design
- Safe, convenient pedestrian and bicycle connections between neighborhoods and nearby commercial areas

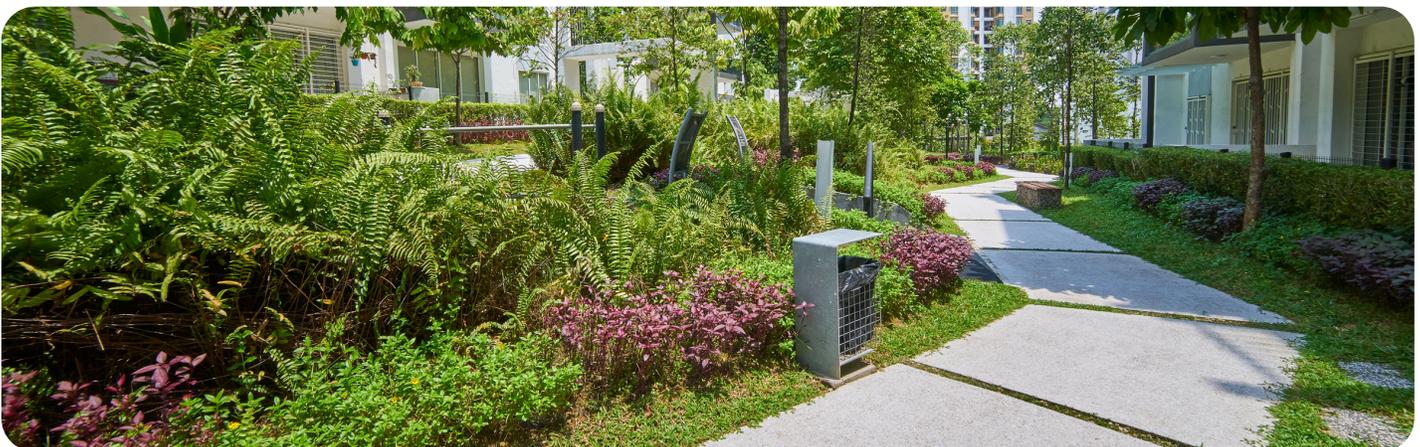
Site Landscaping

Landscaping should be designed to reduce visual and noise impacts on neighboring properties, while enhancing the overall appearance of the site. Unsightly areas should be appropriately screened or concealed.

The Design Review Committee will consider the following:

- The placement, height, and materials of walls, fences, hedges, and plantings to ensure they blend well with nearby properties
- The selection and placement of new trees and plants, with attention to preserving significant or historic trees and ensuring long-term maintenance
- Effective screening of less attractive site features—such as outdoor storage, trash areas, loading docks, and utility structures—using landscaping or other appropriate methods
- The thoughtful design and use of open spaces and parks to support both aesthetics and usability
- A plan for the ongoing care and maintenance of all landscaping and fencing to ensure they remain in good condition over time

For more information on landscape design standards please view the Kuna Water Conservation Landscape Design Guide [here](#).



Site Grading and Drainage

When designing the grading and drainage for a site, the goal is to make the best use of the land while minimizing any negative effects on surrounding areas.

- **Manage the land's shape and stability:** The plan must account for soil removal, adding fill, retaining walls, and erosion control—both on the site and in nearby areas, including streets. The design should also work with the natural contours of the land.
- **Prevent erosion and dust:** Groundcover plants or shrubs should be used to help stabilize the soil, reduce dust, and prevent erosion.
- **Handle stormwater and flood risks:** Any existing or planned drainage systems, canals, or flood zones must be carefully managed to ensure water flows properly and does not pose a health or safety risk.
- **Maintain water channels and drainage systems:** Floodways, canals, culverts, and other drainage features must be kept in good condition to prevent blockages and maintain proper water flow.

This approach helps protect the environment, prevent flooding, and ensure the land remains stable and usable.

Utilities

Utility systems should blend seamlessly into the overall building and site design, without being an eyesore. To achieve this:

- **Underground installation:** Cable, electrical, and telephone lines must be placed underground to keep the area looking clean and uncluttered.
- **Roof-mounted equipment:** Any mechanical equipment on the roof must be hidden from view.
 - If the building has a flat roof, a parapet wall must be used to fully block the equipment from sight.
 - If the roof is not flat, the equipment must be enclosed within the building itself.
- **What "screened from view" means:** This means the equipment should not be visible from the same height or elevation as the parapet wall, as shown in elevation plans.

These guidelines help maintain a visually appealing and well-integrated design for buildings and their surroundings.



Building Design

When designing a building, several factors must be considered to ensure it fits well within its surroundings and serves its intended purpose effectively:

- **Building size and scale:** The overall mass of the building should complement nearby structures and align with the intended use of the space.
- **Proportion:** The height and width of the building should be balanced and consistent with the architectural style of the area.
- **Windows, doors, and other openings:** These features should add visual interest through elements like balconies, porches, awnings, and varied rooflines to create depth and avoid flat, monotonous surfaces.
- **Exterior materials and colors:** The materials used should enhance the building's shape, create shadow effects, and blend well with the surrounding environment. The approving authority will review whether the materials and colors are appropriate for both the building's design and its intended function.

These guidelines help create buildings that are visually appealing, functional, and harmonious with their surroundings.



Architectural Requirements

This section addresses Architectural Requirements such as building materials, fence and deck/patio materials, colors, and architectural appurtenance height limitation.

If a material proposed for construction is not listed in this section it will be upon the discretion of the approving authority to determine the appropriateness of such material.

Exterior Walls and Soffits

When constructing a building, the following materials and design elements are allowed:

- **Wood:** Various types and finishes are acceptable, including log siding and wood shingles. Synthetic board-and-batten siding is allowed as an accent, but plywood is not permitted.
- **Fiber Cement:** Approved for use.
- **Masonite:** Allowed only in horizontal lap form with a maximum six-inch reveal.
- **Concrete:** Textured tilt-up concrete with accent details. Textured pour-in-place concrete with accent details.
- **Masonry:** Brick, natural stone, synthetic stone, and decorative block are permitted. Smooth-face block may only be used as an accent.
- **Stucco:** Allowed as a primary material.
- **EIFS (Exterior Insulation Finish System - stucco):** Permitted for accent purposes only.

Metal siding is strictly prohibited in the Central Business District (CBD) design review overlay areas.

These guidelines ensure that buildings maintain a high-quality, visually appealing design that complements the surrounding environment.



Exterior Walls and Soffits (Cont.)

To enhance the building's design, the following elements are encouraged:

- Exposed beams
- Fabric awnings
- Decorative trim (cornices, dentils)
- Shutters
- Dormers
- Cupolas
- Columns

Metal Siding Regulations

- Metal siding must be anodized, have a concealed fastener system, and feature a silicon polyester finish or equivalent.
- Special design treatments are required to improve its appearance, such as brick or masonry wainscot treatments and accent-colored metals.
- Waivers may be granted if the applicant proves that the metal siding complements surrounding buildings and does not create an industrial or utilitarian look.



Roofs

When selecting roofing materials, the following options are permitted:

- **Wood:** Shakes and shingles
- **Architectural-grade shingles:** Textured composition shingles
- **Tile:** Cement-based or clay tiles
- **Slate:** Natural slate roofing
- **Metal:** Standing seam or batten seam (must have concealed fasteners)
- **Flat Roofs:** Must use non-reflective materials, such as single-ply or built-up roofing

Whenever possible try to utilize materials that reduce heat.



These guidelines ensure durable, visually appealing roofing that complements the overall building design.

Fencing

Preferred Fence Materials:

- Vinyl
- Brick
- Block masonry and stucco
- Wrought iron (aluminum or steel)

Alternative Designs:

You may request approval for alternative fencing materials than those listed above in which case the following may be considered:

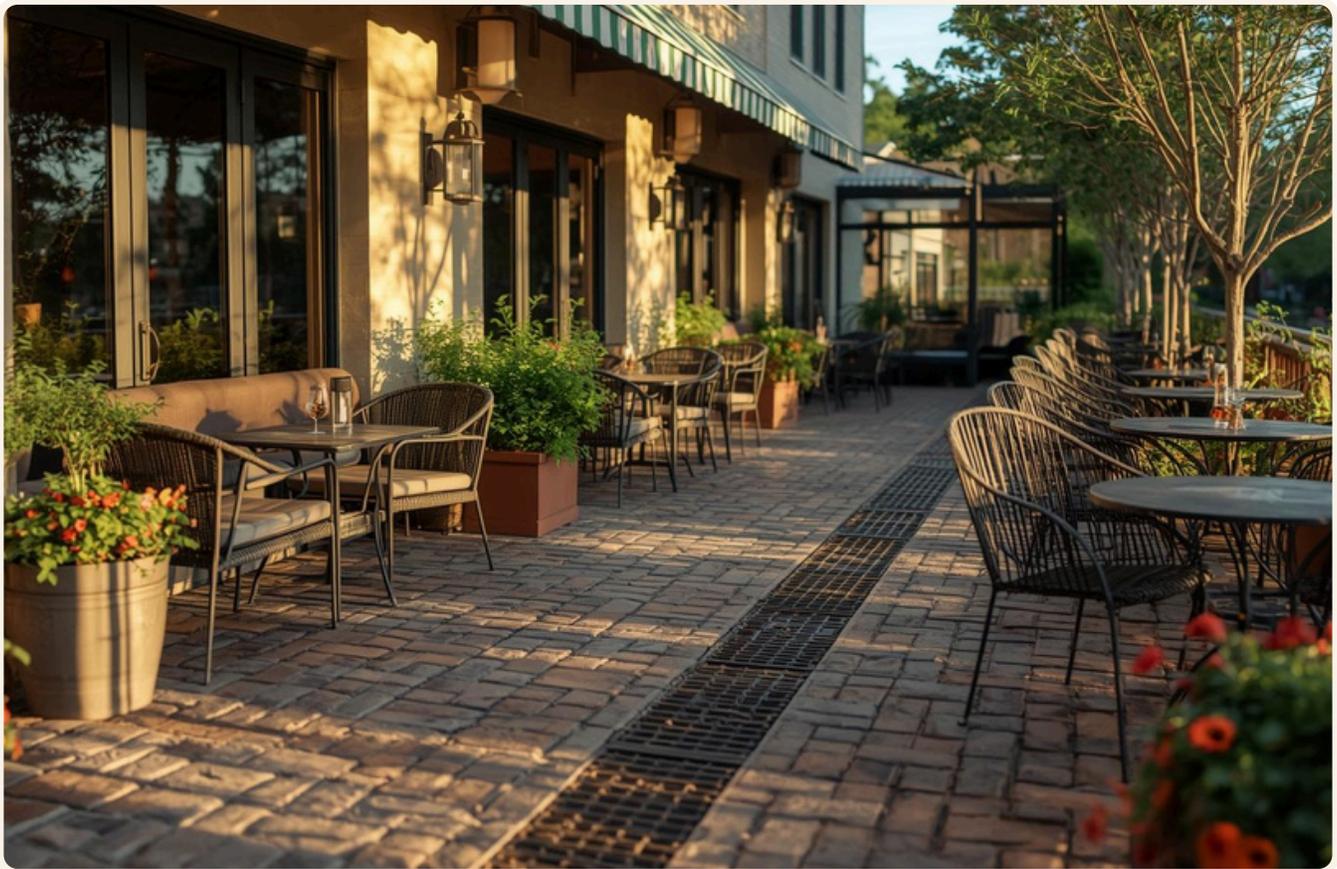
- A home was converted into a business
- The property has space limitations or an unusual shape
- The land's topography or vegetation makes standard fencing impractical
- Safety concerns require a different approach

Additional Rules:

- Fences must meet height and placement requirements
- A building permit is required
- Razor wire and Concertina wire fences are not allowed, except for specific industrial or commercial security needs



Decks and Patios



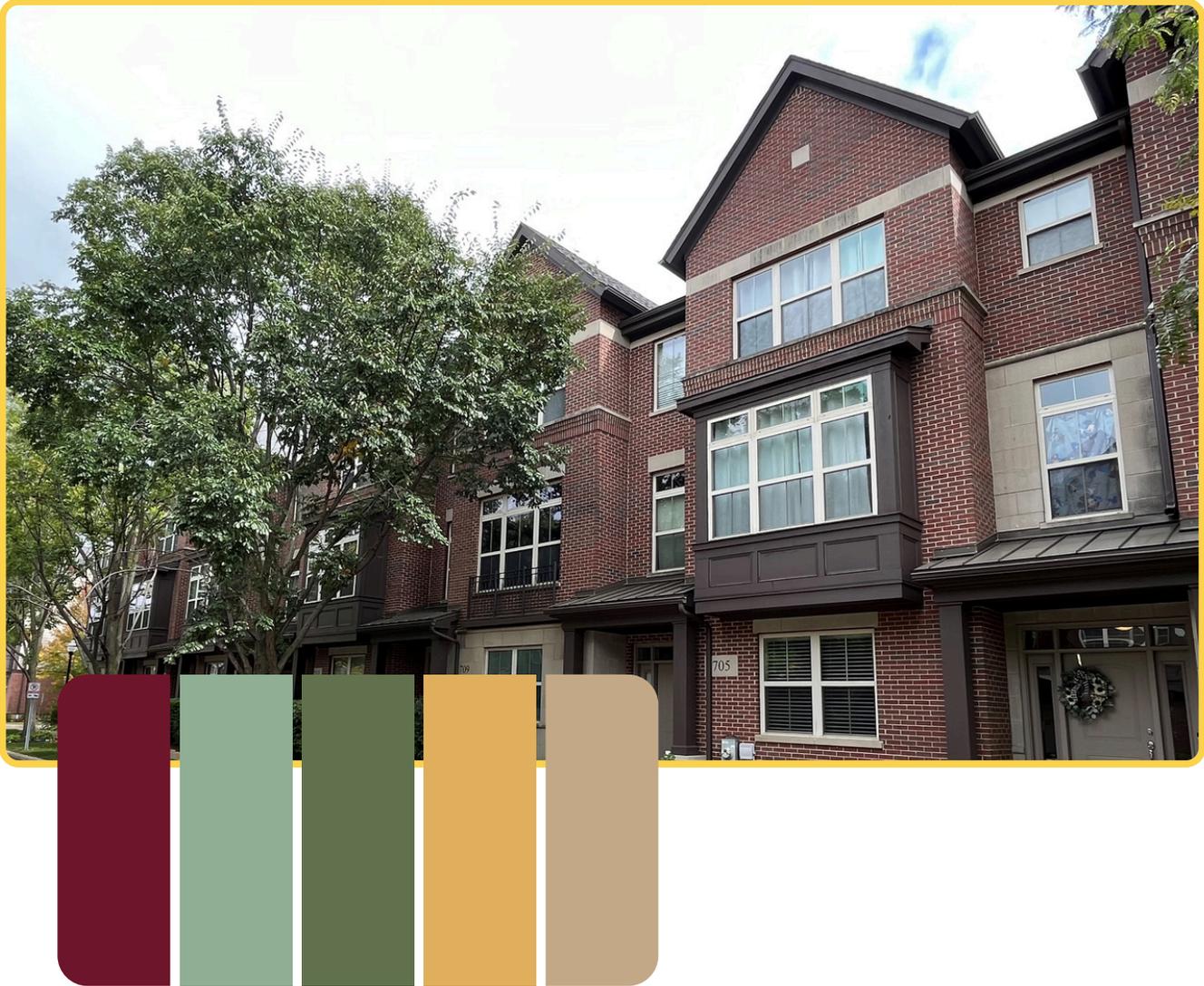
Kuna allows decks and patios to be built using the following materials:

- Concrete (smooth or stamped finish)
- Brick pavers
- Wood-polymer composite lumber
- Wood (pressure-treated or redwood)

Permeable pavers are encouraged to allow rainwater infiltration, reduce runoff, and help filter pollutants.

If you're planning to build a deck or patio, you may need to follow additional design and permit requirements. You can check Kuna's Design Review Standards or the Downtown Design Standards for more details.

Colors



Kuna encourages earth-tone colors and flat or low-gloss finishes for buildings. Additionally:

- Roof-mounted mechanicals, vents, and similar features should be painted to match the roof (unless they are screened).
- Exposed metal flashing or trim should be anodized or painted to blend with the building's exterior colors.

Height Limitations



Kuna allows certain architectural features—like utility structures, antennas, chimneys, and towers—to exceed standard height limits if approved as an exception. However, exceptions won't be granted if the Planning Director or the Design Review Committee determines the height poses a health, safety, or aesthetic issue.

For official height standards, you can check Kuna's zoning regulations.

Architectural Character

Kuna's architectural design standards focus on pedestrian-friendly, visually appealing, and high-quality buildings.

Building Height & Layout

Height

- Follow the schedule of height and area standards in KCC

Deviations require design review committee approval.

Exterior Design & Materials

Surfaces

- Must minimize glare, heat reflection, and wind impact.
- High-quality, non-reflective materials are encouraged.

Approved Materials

- Brick, Wood, Sandstone, Other native stone
- Tinted, textured concrete masonry units
- Other materials deemed appropriate by the approving authority

Facade Colors

- Should be subtle, neutral, or earth-tone with low reflectivity.
- Trim and accent areas may feature brighter colors.

Each store in a principal building must have at least one exterior entrance that meets these requirements.

Architectural Character (Cont.)

Roof Design

Roofs must include at least two of the following:

- Parapets must have three-dimensional cornice treatment.
- Maximum height cannot exceed one-third of the supporting wall height.
- Overhanging eaves (must extend at least 3 feet past supporting walls).
- Eaves extending into public rights-of-way may require a license agreement.

Sloping roofs

- Must not exceed the average height of supporting walls.
- Three or more roof slope planes.
- Other roof attributes approved by the city.

Facade Requirements

- Large facades (over 50 feet in length) must include depth variations:
- Ground-floor facades facing public streets must include arcades, display windows, entry areas, awnings, or similar features along at least 60% of their length.

Repeating Design Elements

- Facades must include at least three of the following elements (one must repeat horizontally):
 - Color change
 - Texture change
 - Material change
 - Change in plane (offset, reveal, or projecting rib at least 12 inches wide)

Architectural Character (Cont.)

Kuna's architectural design standards focus on pedestrian-friendly, visually appealing, and high-quality buildings.

Prohibited Materials (with the exception of the Industrial Zone)

- Tilt-up concrete panels, Prefabricated steel panels with out repeating design elements

Each principal building must have a clearly defined, highly visible customer entrance featuring at least three of the following:

- Canopies or porticos, Overhangs, Recesses/projections, Arcades, Raised corniced parapets over the door, Peaked roof forms or arches, Architectural details (tile work, moldings, etc.), Planters or wing walls with landscaping or seating, Outdoor patios, Display windows or Other features approved by the city

Setbacks and Lot Coverage

If these rules conflict with KCC, the setback and lot coverage guidelines listed here take priority.

- Buildings at street intersections must follow the city's clear vision triangle standards to maintain visibility and safety.

Front and street-side setbacks should be used for pedestrian-friendly amenities, such as:

- Public art
- Landscaping (flowers, shrubs, trees in movable planters)
- Seating areas
- Outdoor dining spaces
- Plazas
- Streetscape extensions
- Bike racks

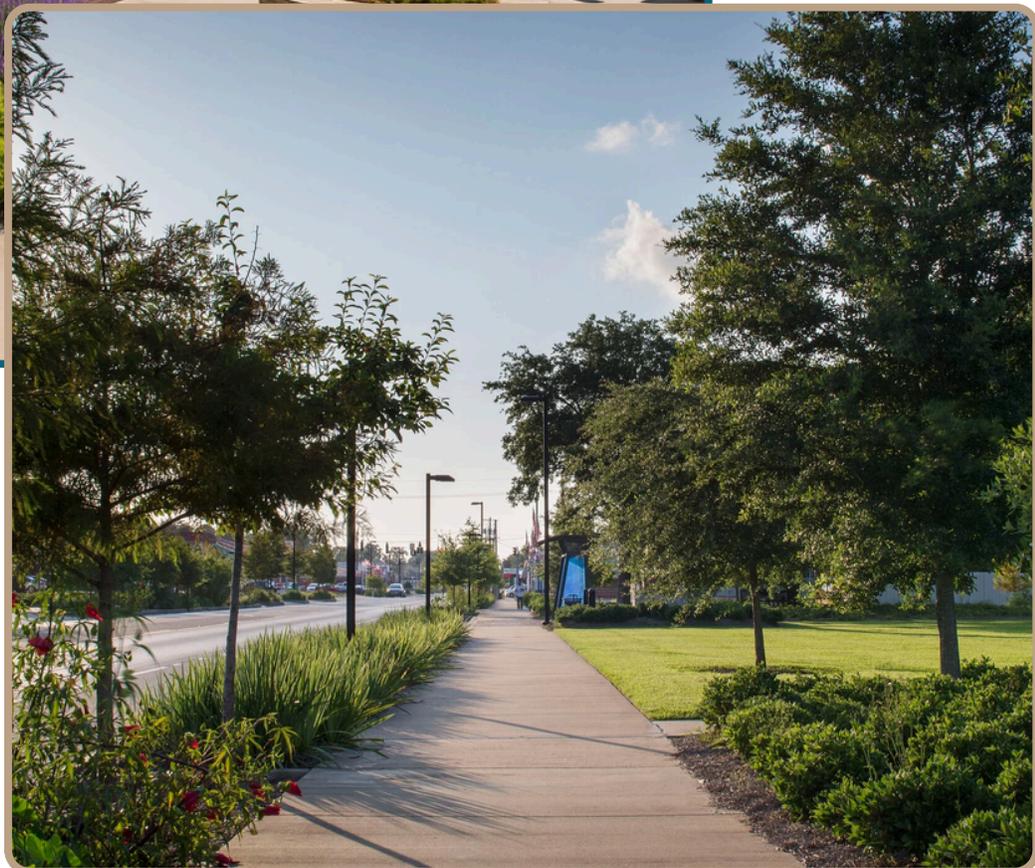
Lot coverage (the footprint of a structure) must comply with KCC height and area regulations.

Buildings should visually connect to neighboring structures using screening walls, facade walls, courtyards, or landscaping.



Landscaping and Streetscape

All landscaping must comply with the landscape requirements contained in the development regulations landscaping code.



Windows

- All buildings must have windows at street level, including the sides if the building is on a corner lot.
- These windows must be placed no more than 2 feet above the sidewalk and can go up to the top of the first floor.
- The design of street-level windows should attract and engage people walking by—think window displays that catch a shopper’s eye.
- Mirrored or highly reflective windows are not allowed.
- Windows can be set back slightly to let people look at displays without blocking the sidewalk.
- Windows on upper floors should be framed nicely and match the architectural style of the surrounding area. Plain, unframed windows are not allowed.



Parking Requirements

The parking requirements outlined in this section are meant to encourage safe, convenient, and comfortable interactions between motor vehicles, non-motorized vehicles, bicyclists and pedestrians; Mitigate traffic congestion; Mitigate the visual impact of large expanses of exposed parking; Encourage active transportation options and enhanced pedestrian safety; and provide flexibility to respond to the transportation, access, and loading impacts of various land uses in different areas of the city.

CBD Parking & Lighting



Whenever possible, off-street parking should be located behind buildings.

If a parcel is developed as a parking lot, a landscaped buffer must be added between the lot and any street. Additional landscaping may also be required.

Provide on-street parking where appropriate.

Shared parking is encouraged. If an off-street parking lot is located in the CBD development area next to a residential district or residential use, it must be visually and audibly screened on all sides that face or border the residential area.

When feasible, safe pedestrian and bicycle connections should be included between residential neighborhoods and the off-street parking area.



Outdoor lighting should follow dark sky principles to reduce light pollution.

Downtown businesses are encouraged to use existing street lighting to safely illuminate sidewalks.

Low-wattage lighting can be used to highlight entryways, as long as it doesn't create glare on the sidewalk. Merchants are also encouraged to light window displays and interior areas, provided they don't cause sidewalk glare.

Flashing or strobe-style lighting is not allowed.

Use of street lamps is encouraged.

Applicants must comply with KCC.

Commercial Parking & Lighting



Shared parking is encouraged in this district.

If an off-street parking facility in the C-1, C-2, or C-3 districts is located next to a residential area or residential use, it must be visually and audibly screened on all sides that face or border the residential area.

When feasible, provide safe pedestrian and bicycle connections between residential neighborhoods and the off-street parking area.



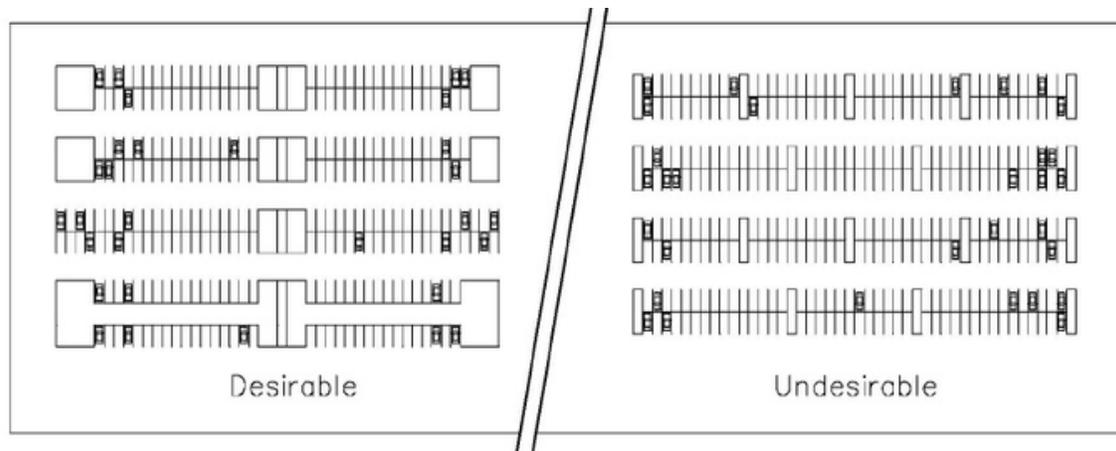
Outdoor lighting should follow dark sky principles to minimize light pollution.

Businesses are encouraged to use existing street lighting to safely light the sidewalk area.

Low-wattage lighting can be used to highlight building entrances.

Flashing or strobe-style lighting is not allowed.

All lighting must comply with KCC.



Manufacturing/Industrial Parking & Lighting



Shared parking is encouraged.

Off-street public parking areas may be required, depending on the development.

Where feasible, provide safe pedestrian and bicycle connections between residential neighborhoods and off-street parking areas.



Flashing or strobe-type lighting is not allowed.

Large Retail Establishment Design Manual

This section of the Design Manual is intended to encourage attractive, inviting, pedestrian friendly, and functional spaces that compliment the surrounding area.

Overview

Definition

Commercial/Industrial Large Retail Establishment: A retail business with a projected roof or gross floor area between 25,000 and 64,999 square feet, including attached structures and open sales or display areas.

Introduction

These standards aim to ensure:

- Architectural variety and compatible scale
- Strong pedestrian and bicycle access
- Mitigation of negative impacts

While these standards set a baseline, they are not meant to limit creativity. Instead, they provide a framework for thoughtful, context-sensitive design.

Procedure

These standards and guidelines serve as:

A design tool for developers of large retail establishments in permitted zoning areas

An evaluation guide for city staff and the Design Review Committee during project reviews

Large Retail Establishment Design Features: Design Elements

Facades & Exterior Walls

Guideline

Building facades should be designed to break up large, flat surfaces and avoid a uniform, impersonal appearance. The goal is to create visual interest and a human scale that fits Kuna's community character and identity.

Standard

- For facades longer than 100 feet, the design must include projections or recesses (in or out) that are at least 3% of the facade's length in depth, and these features must cover at least 20% of the total length.
- No section of a facade should extend more than 75 feet without a break or change in plane.
- On the ground floor, any facade facing a public street—except the back side opposite the main entrance—must include features like arcades, display windows, entry areas, or awnings along at least 60% of its horizontal length.



Multiple Smaller Stores Within a Principle Building

Guideline

Including smaller retail shops within a larger building helps create a more pedestrian-friendly environment. It adds visual variety, breaks up large building facades, and increases activity on the site. Storefront windows and displays should enhance the building's human scale and contribute to its overall visual appeal.

Standard

When a principal building includes separately owned or operated stores that:

- Occupy less than 25,000 square feet of gross floor area each
- Have separate exterior customer entrances

The following requirements apply:

At the street level, the facade of each smaller store must be transparent (with windows or glass doors) between 3 and 8 feet above sidewalk grade, covering at least 60% of the horizontal facade length.

Windows must be recessed and framed with prominent design elements such as sills, shutters, or similar architectural features.



Detail Features

Guideline:

Buildings should include architectural elements that create visual interest at a pedestrian scale, reduce the appearance of large, blank walls, and reflect the local character. These features should be integrated into the building's design—not just applied as decorative trim, paint, or graphics.

Standard:

Building facades must include a repeating pattern made up of at least three (3) of the following design elements. At least one of these elements must repeat horizontally, and all elements must repeat at intervals no greater than 30 feet, either horizontally or vertically:

- A change in color
- A change in texture
- A change in material
- A visible architectural or structural bay created by a shift in the building plane (e.g., an offset, reveal, or projecting rib) that is at least 12 inches deep



Roofs

Guideline:

Rooflines should vary to create visual interest and reduce the appearance of large, bulky buildings. Roof features should also reflect and complement the character of surrounding neighborhoods.

Standards:

Roofs must include at least two (2) of the following design features:

- Parapets that screen flat roofs and rooftop equipment (like HVAC units) from public view.
 - The average height of the parapet must not exceed 15% of the height of the wall it sits on, and cannot exceed one-third of that wall's height at any point.
 - Parapets must include three-dimensional cornice detailing.
- Overhanging eaves that extend at least 3 feet beyond the supporting walls.
 - Eaves that extend into the public right-of-way may require a license agreement.
- Sloping roofs that do not exceed the average height of the supporting walls.
- Roof designs that include three or more separate slope planes.



Materials and Colors

Guideline

The choice of exterior materials and colors has a major impact on how a building looks. Materials should be attractive and blend well with those used in nearby neighborhoods.

Standards

- Primary building materials must be high-quality and visually appealing. Acceptable materials include:
 - Brick
 - Wood
 - Sandstone
 - Other native stone
 - Tinted, textured concrete masonry units
 - Other materials approved by the Design Review Committee
- Facade colors should be low-reflective and in subtle, neutral, or earth-tone shades.
- Trim and accent areas can use brighter or primary colors. Small amounts of non-flashing neon tubing are allowed for trim or accents.
- The following materials are not recommended as primary exterior surfaces:
 - Tilt-up concrete panels
 - Prefabricated steel panels



Entryways

Guideline

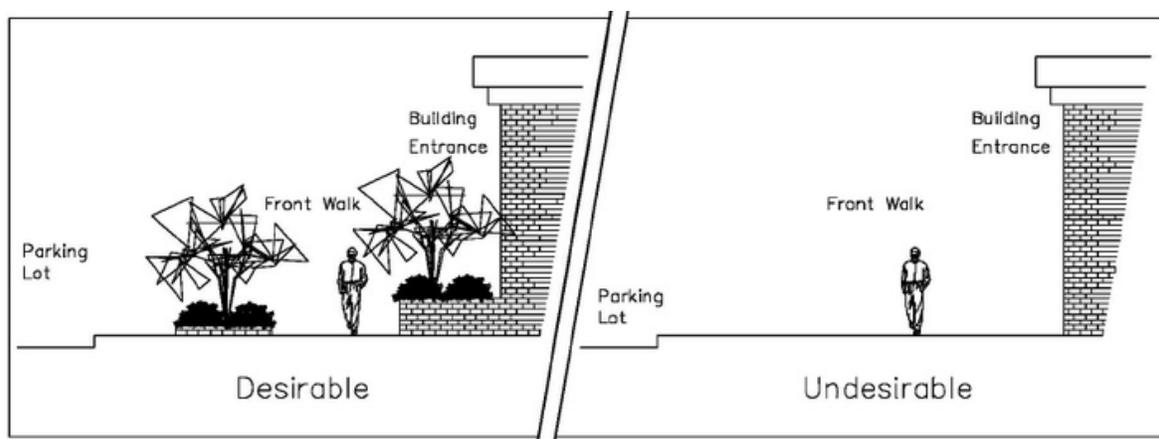
Entryway design elements and variations should give orientation and aesthetically pleasing character to the building. Additionally, entryways should act as a transition zone between the parking and traffic aisles and the store itself. The standards identify desirable entryway design features.

Standards

Each principal building on a site will have clearly defined, highly visible customer entrances, extending from the front of the building, and featuring no less than three (3) of the following:

- Canopies or porticos.
- Overhangs.
- Recesses/projections.
- Arcades.
- Raised corniced parapets over the door.
- Peaked roof forms or arches.
- Architectural details such as tile work and moldings which are integrated into the building structure and design.
- Integral planters or wing walls that incorporate landscaped areas and/or places for sitting.
- Outdoor patios.
- Display windows.

Where additional stores will be located in the principal building, each such store will have at least one (1) exterior customer entrance, which should conform to the above requirements.



Entrances

Guideline

Large retail buildings should include multiple entrances to improve convenience, shorten walking distances from parking, and support pedestrian and bicycle access from sidewalks. Multiple entrances also help break up long, blank walls and reduce the appearance of neglected or inactive areas.

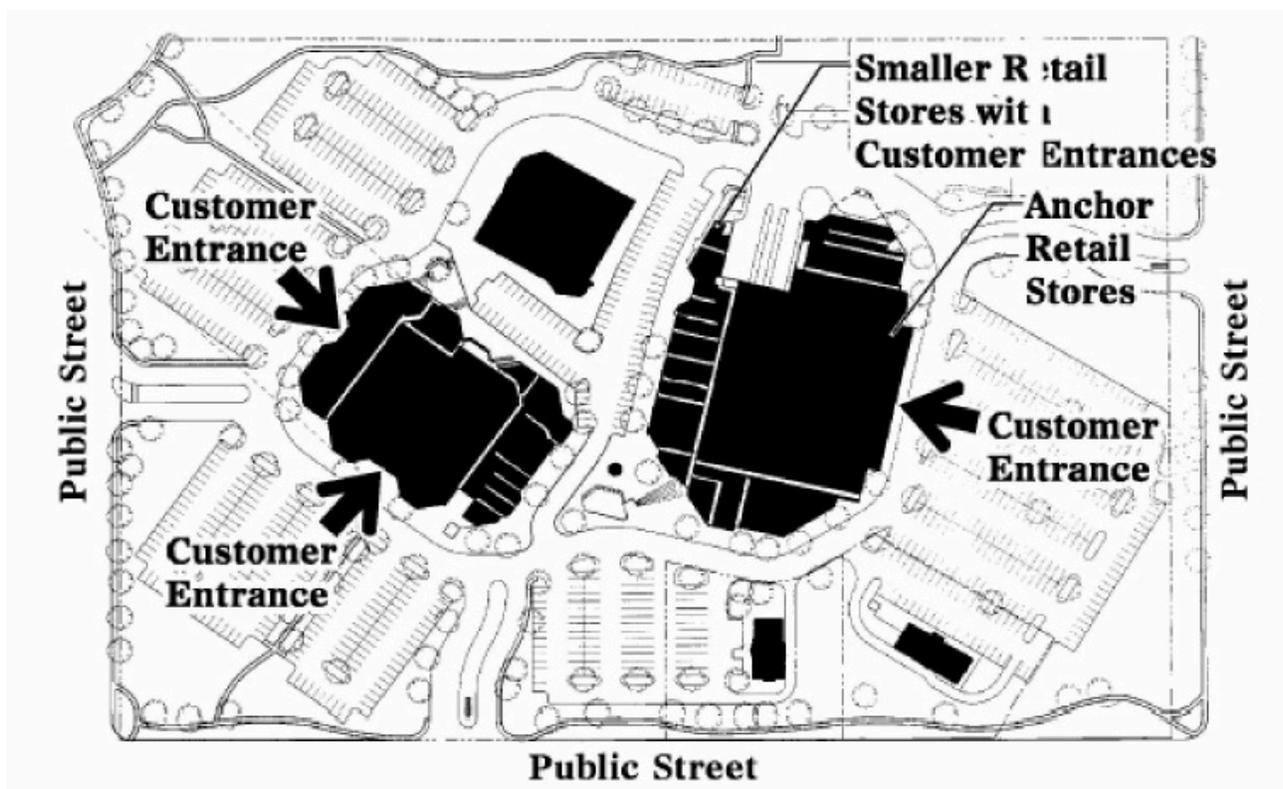
Standard

- At least two sides of the building must have customer entrances.
- These sides should be the ones with the most public pedestrian activity.
- One of the required entrances must face a street with pedestrian access.
- The second entrance may face either:
 - Another street with pedestrian access, or
 - The main parking lot

All entrances must be:

- Architecturally prominent
- Clearly visible from the adjacent public street
-

Note: Movie theaters are exempt from this requirement.



Vehicular Access & Parking Lots

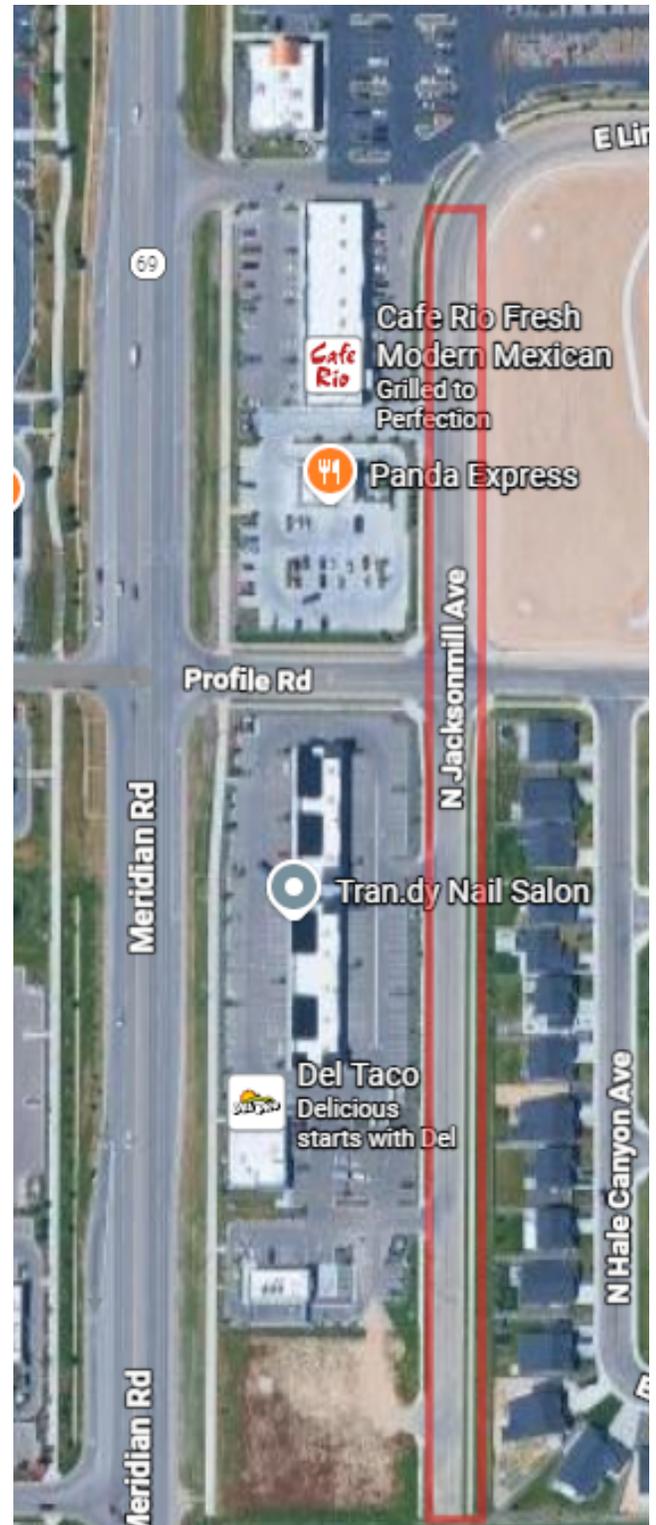
Vehicular Access

Guideline:

Vehicle access to retail parking should be designed to minimize traffic impacts, especially on nearby arterial streets. The goal is to preserve the function and flow of those major roadways.

Standard:

When possible, primary vehicle access to the site should not come directly from a major arterial street. When possible frontage should utilize backage roads.



Vehicular Access & Parking Lots (Cont.)

Parking Lots

Guideline:

Parking lots should be designed for safety, convenience, and efficiency. Distributing parking around the building reduces walking distances, encourages pedestrian activity, and breaks up large paved areas with landscaping. Buildings placed closer to the street help reduce the complex's overall scale and highlight architectural features. Traffic calming features are encouraged for added pedestrian safety.

Standards

Safety Plan:

A parking and pedestrian walkability safety plan must be submitted and approved. This plan may include pathways or sidewalks to improve pedestrian movement and safety throughout the site.

Pedestrian Access:

The parking lot design must clearly show how nonmotorized (pedestrian and bike) access is provided through and into the development.

Cart Corrals:

Provide convenient and adequate cart storage areas throughout the parking lot.

Front Parking Area Limit:

No more than 50% of the building's off-street parking may be located between the front of the building and the street. Developers are encouraged to locate parking to the sides or rear of the building.

Definition of Front Parking Area:

The "front parking area" is the section of parking between the front face of the building and the street. It's defined by drawing lines from the front corners of the building to the nearest property corners facing the street.

Vehicular Access & Parking Lots (Cont.)

Motorcycle/Bicycle Spaces:

Any parking space that is at least 90 square feet (half the size of a standard car space) and designated for motorcycles or bicycles may count as a parking space in the front parking area.

Parking Pod Requirements:

- A parking pod is defined as up to 140 stalls.
- Each pod must be separated by a 30-foot-wide landscaped area that includes a pedestrian walkway.
- Additionally, parking "bays" with more than 30 continuous stalls must be separated by 6-foot-wide internal landscape strips.
- External landscape buffer widths must follow KCC.

Parking Maximums:

The total number of parking spaces may not exceed 150% (1.5x) of the minimum required by code for the specific use

Backsides of Buildings

Guideline

The back side of large retail buildings (the side opposite the main entrance) often includes unattractive features like blank walls, loading docks, storage areas, HVAC units, and dumpsters. These should be screened and softened through architectural design and landscaping.

Note: If a building has customer entrances on all sides, the following three standards do not apply.

Standards

- The rear building facade must be set back at least 35 feet from the nearest rear yard property line.
- If the rear of the building is next to existing or planned residential areas, the setback must also meet the landscape buffer standards in KCC.
- The rear setback must include at least one feature from the “Central Features and Community Spaces” list on page 47-48 (such as a seating area, plaza, or other pedestrian-oriented feature).
- If the rear of the building directly borders residential property (and is not separated by a road, pathway, or similar feature), it must also be screened with attractive fencing that is at least two-thirds opaque (solid).
 - Chain link fencing is not allowed for this purpose.

Outdoor Storage, Trash Collection, and Loading Areas

Guideline

Loading areas, trash storage, and outdoor storage can create visual and noise impacts on surrounding areas. These spaces should be screened, recessed, or enclosed—especially when visible from public streets or nearby properties. Inappropriate screening materials can make the issue worse. The best locations for these areas include:

- Spaces between buildings that are no more than 40 feet apart, or
- Sides of buildings without customer entrances

Standards

These areas (outdoor storage, truck parking, loading docks, trash collection/compaction) must not be directly visible from nearby streets.

- They must be located at least:
 - 20 feet away from any public street, public sidewalk, or internal pedestrian pathway
 - 100 feet away from any residential property or residentially zoned district
- All service areas and equipment (e.g., HVAC units, meters, trash, outdoor storage) must be fully screened or integrated into the building and landscape design to minimize both visual and noise impacts.
 - Screens must match the quality and materials of the main building—no mismatched or lower-quality materials allowed.
- Outdoor seasonal inventory areas (e.g., garden center or holiday merchandise):
 - Must be permanently defined and screened with walls or fences.
 - The materials, colors, and design of the screening and any coverings must match the building's main materials and colors.

Pedestrian/Bicycle Flows

Guideline

Loading areas, trash storage, and outdoor storage can create visual and noise impacts on surrounding areas. These spaces should be screened, recessed, or enclosed—especially when visible from public streets or nearby properties. Inappropriate screening materials can make the issue worse. The best locations for these areas include:

- Spaces between buildings that are no more than 40 feet apart, or
- Sides of buildings without customer entrances

Standards

These areas (outdoor storage, truck parking, loading docks, trash collection/compaction) must not be directly visible from nearby streets.

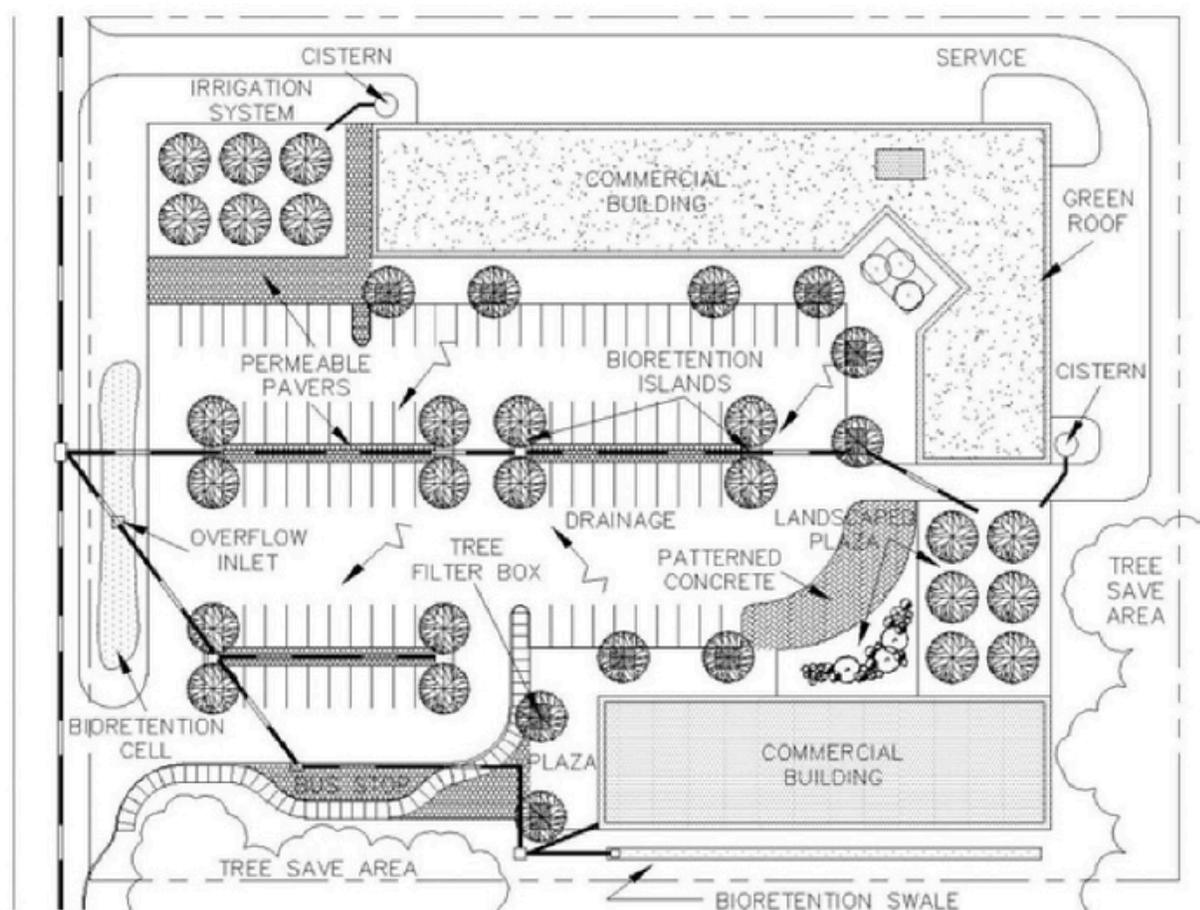
- They must be located at least:
 - 20 feet away from any public street, public sidewalk, or internal pedestrian pathway
 - 100 feet away from any residential property or residentially zoned district
- All service areas and equipment (e.g., HVAC units, meters, trash, outdoor storage) must be fully screened or integrated into the building and landscape design to minimize both visual and noise impacts.
 - Screens must match the quality and materials of the main building—no mismatched or lower-quality materials allowed.
- Outdoor seasonal inventory areas (e.g., garden center or holiday merchandise):
 - Must be permanently defined and screened with walls or fences.
 - The materials, colors, and design of the screening and any coverings must match the building's main materials and colors.



Central Features and Community Spaces

Guideline

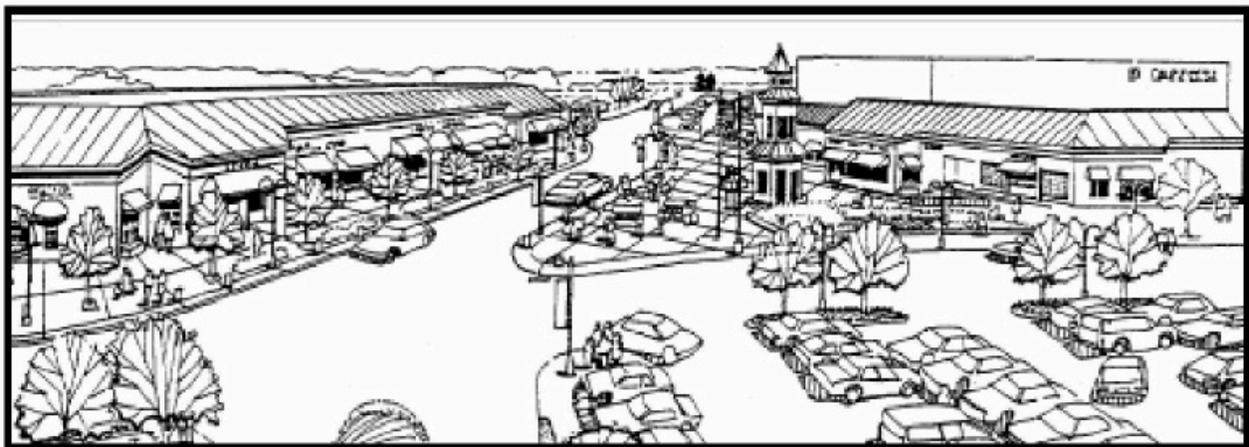
Buildings should include inviting, pedestrian-friendly spaces and features. These areas should feel like a natural part of the neighborhood and encourage people to gather, walk, and enjoy the space. Features like plazas, patios, and window shopping areas, along with elements such as towers, arcades, lighting, bollards, and planters, help define walkways and outdoor areas. Parking lots and entrances should be designed for easy access to these spaces, and bus stops or pick-up/drop-off areas should be thoughtfully included.



Central Features and Community Spaces (Cont.)

Standards

- Minimum Community Space Required:
- Every large retail development must include a public outdoor space (like a plaza, patio, or picnic area) that is at least 800 square feet in size.
- Required Additional Features:
- At least two (2) of the following amenities must also be provided:
 - One of these features must be located on the rear side of the building.
- Acceptable features include:
 - Patio or seating area
 - Pedestrian plaza with benches
 - Transit stop amenities (like benches or a shelter)
 - Outdoor playground area
 - Water feature (e.g., fountain)
 - Public art
 - Landscaped picnic area
 - Another focal point or public amenity that, in the opinion of the design review committee or planning and zoning commission, enhances the space
- Design Requirements for These Areas:
 - All spaces must have direct access to the public sidewalk network.
 - These features must be built with materials that match or exceed the quality of the building and landscape materials. Low-quality materials are not allowed.



Example of a center with numerous special features and community spaces.

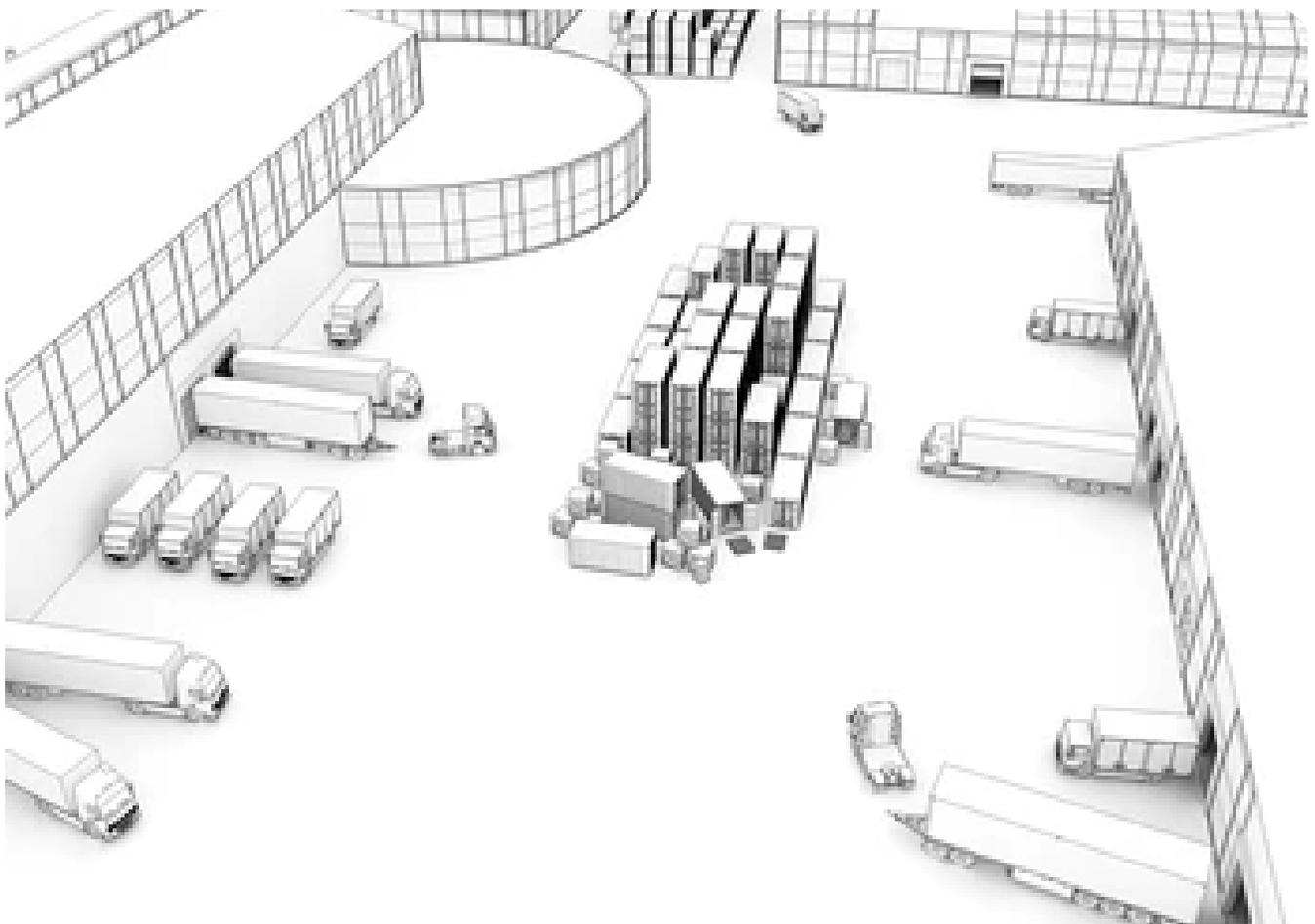
Delivery/ Loading Operations

Guideline

Delivery and loading areas should be designed to minimize impacts on nearby neighborhoods and other uses. These functions should be as unobtrusive as possible.

Standards

- Whenever possible, all delivery, loading, trash removal, compaction, and outdoor storage areas must be located at least:
 - 20 feet from any public street, sidewalk, or internal pedestrian path, and
 - 100 feet from the boundary of any residential property or residentially zoned area



Minimum Landscaping Standards

Guideline

Landscaping should be used to beautify the site, break up large paved areas, and help buffer the development from surrounding properties.

Standards

- Minimum Landscaping Requirement:
- At least 15% of the total lot area must be landscaped according to the city's standards.
- Landscape Plan Requirements:
 - A detailed landscape plan must be submitted with the application. This plan must:
 - Be drawn to scale
 - Show all live plant materials and their species
 - Include any non-plant features (like mulch, rock, etc.)
- Irrigation:
 - All plantings—except for:
 - Undisturbed native plants, and
 - Xeriscape species that don't need regular watering
 - Must be watered using an underground, timed sprinkler system to ensure proper care and ease of maintenance.





**THANK
YOU!**

Glossary

LRE - Large Retail Establishment

KCC - Kuna City Code

DM - Design Manual

DRC - Design Review Committee

DSD - Development Services Department



Attorneys at Law
5700 E. Franklin Road, Suite 200
Nampa, Idaho 83687
Telephone: (208) 466-9272

Memorandum

To: Mayor Joe Stear, City Council, City Clerk Nathan Stanley, and Planning and Zoning Director Doug Hanson all at City Hall

From: Wm. F. Gigray, III of the firm of White, Peterson, Gigray & Nicholas, P.A. / City Attorneys

Handwritten signature of Wm. F. Gigray, III

Date: February 25, 2026

Re: Ada County Coroner Impact Fees Request

Mayor Stear, Nathan Stanley City Clerk, Doug Hanson Planning and Zoning Director and Members of the City Council:

As City Attorney I have been requested to review and draft necessary documents with respect to Ada County's request that the City of Kuna adopt ordinances and take related actions to implement development impact fees for both the Ada County Jail and the Ada County Coroner facilities, including the proposed amendment to the City's Comprehensive Plan.

Based upon a City Planning and Zoning Department initiated application the Planning and Zoning Commission has conducted a public hearing and issued a Reasoned Statement recommending approval of the Comprehensive Plan Map Amendment (Case No. 25-01-CPA) to incorporate the Ada County Capital Improvement Plans for the Jail and Coroner.

CASE NO 25-01-CPA P&Z DECISION ...

After review of the applicable law and the Coroner Capital Improvement Plan and Impact Fee Study prepared for Ada County (the "Coroner CIP"), I recommend that the City Council stay further action on the Coroner component of this matter until there is legislative clarification under Idaho law.

1. Idaho Development Impact Fee Act – Statutory Limitation

The Idaho Development Impact Fee Act, Idaho Code § 67-8201 et seq., strictly limits the types of infrastructure that may be funded through development impact fees. Idaho Code § 67-8203(24) defines “public facilities” for which impact fees may be imposed and includes:

- Water systems
- Wastewater systems
- Roads and bridges
- Stormwater and flood control
- Parks and recreation
- **Public safety facilities, including law enforcement, fire stations, emergency medical and rescue, and street lighting**

Notably, **coroner facilities are not expressly included in this definition.**

Because impact fees are creatures of statute, Idaho courts require strict compliance with statutory authorization. Local governments do not have authority in Idaho to expand the definition of eligible facilities beyond those expressly authorized by the Legislature.

2. Coroner Facilities Do Not Fit Within “Public Safety Facilities” Definition of the Idaho Development Impact Fee Act

The Coroner Capital Improvement Plan (“CIP”) identifies the facilities underlying the proposed fee as:

- A new 39,600 square foot coroner facility located on Touchmark Way; and
- Associated capital costs, including construction and long-term lease financing obligations.

Ada County ID Coroner Impact Fe...

The CIP further confirms that the purpose of the impact fee is to fund the growth-related share of that facility, including repayment of financing obligations.

Ada County ID Coroner Impact Fee...

While the Coroner performs an important governmental function, **coroner services are not traditionally or statutorily classified as “public safety facilities”** within the meaning of Idaho Code § 67-8203(24)(f). The statute expressly lists law enforcement, fire, EMS, and rescue, but does not include coroner or medical examiner functions.

The omission is significant. Under accepted principles of statutory construction (*expressio unius est exclusio alterius*), the Legislature’s specific enumeration of public safety facilities excludes others not listed.

3. Legal Risk to the City

If the City proceeds with adoption of a coroner impact fee ordinance under current law, the City faces material legal risk, including:

- **Ultra vires action** – imposing fees not authorized by statute;
- **Refund liability** – exposure to claims requiring return of improperly collected fees which will then, if not expended, held in a trust fund established by the Ada County Commissioners;
- **Litigation risk** – challenges under Idaho Code § 67-8206 and constitutional takings principles;
- **Invalidation of ordinance** – risk that the ordinance could be declared void.

Additionally, the Coroner CIP itself anticipates that **cities will collect the County's impact fees through intergovernmental agreements**, further exposing the City to direct liability in administering a legally questionable fee program.

4. Legislative Clarification Is Appropriate

If the Legislature intends to authorize development impact fees for coroner facilities, the appropriate mechanism is an amendment to Idaho Code § 67-8203(24) to expressly include such facilities.

Until that occurs, there is a substantial legal basis to conclude that **coroner facilities are outside the scope of the Idaho Development Impact Fee Act.**

5. Recommended Course of Action

Based on the foregoing and due to the fact that this involves an application initiated by the Planning and Zoning Department to amend the City Comprehensive Plan, I recommend that the City Council take the following actions:

A. Stay Action on Coroner Impact Fees

Adopt a motion tabling any further hearings, **consideration and adoption of any Comprehensive Plan amendment, adoption of the Coroner CIP, ordinance, or intergovernmental agreement relating to coroner impact fees** pending legislative clarification.

B. Proceed Separately on Jail Impact Fees (Optional)

The City may continue to evaluate and proceed with the Ada County Jail impact fee request, as jail facilities fall more clearly within the scope of “public safety facilities.”

C. Communicate Position to Ada County

Direct staff to notify Ada County that the City is willing to continue discussions, but will **not proceed with coroner impact fees under current statutory authority.**

D. Monitor Legislative Action

Direct staff and counsel to monitor the Idaho Legislature for any amendments to Idaho Code § 67-8203(24) that would expressly authorize coroner facilities.

6. Conclusion

In summary, the Idaho Development Impact Fee Act does not presently authorize the imposition of development impact fees for coroner facilities. Proceeding under current law exposes the City to significant legal risk.

Accordingly, I recommend that the City Council **stay further action on the Coroner Capital Improvement Plan and related impact fees** until the Legislature provides clear statutory authorization.

il\W:\Work\D\Development Impact Fees\Kuna City of Ada County Jail Impact Fees\02-- 2026.02.25 City Attorney Legal Memo re Coroner Impact Fees.docx

02.18.2026

BEFORE THE CITY COUNCIL OF THE CITY OF KUNA, ADA COUNTY, IDAHO

In the Matter of the Application of)	Case No.: 25-01-CPA (Comprehensive
)	Plan Amendment)
City of Kuna on Behalf of Ada County)	
)	ORDER TABLING FURTHER
)	ACTION ON ADA COUNTY
)	CORONER IMPACT FEES
)	
)	

THIS MATTER COMING BEFORE the Mayor and City Council of the City of Kuna, Ada County, Idaho, and the City Council having considered the record, applicable law, and the recommendation of the City Attorney, and being fully advised in the premises, hereby makes the following:

FINDINGS OF FACT AND CONCLUSIONS

1. The City of Kuna Planning and Zoning Commission issued its Decision and Reasoned Statement, Order of Recommendation to the City Council dated January 27, 2026, recommending amendment of the City of Kuna Comprehensive Plan, *Envision Kuna – City of Kuna 2019 Comprehensive Plan (Amended November 2022)*, by amending Appendix F (Department Capital Improvement Plans) to include:

- Ada County Jail Capital Improvement Plan and Development Impact Fee Study (May 24, 2024);
- Ada County Emergency Medical Services District Capital Improvement Plan and Development Impact Fee Study (May 24, 2024); and
- Ada County Coroner Capital Improvement Plan and Development Impact Fee Study (May 24, 2024).

2. The application to amend the Comprehensive Plan was initiated by the City of Kuna Planning and Zoning Department staff in response to requests from the Ada County Board of Commissioners and the Ada County Emergency Medical Services District Board of Commissioners.

3. The City Attorney provided a legal memorandum to the Mayor, City Council, City Clerk, and Planning and Zoning Director dated _____, 2026, analyzing whether facilities associated with the Ada County Coroner qualify as “public facilities” under the Idaho Development Impact Fee Act, Chapter 82, Title 67, Idaho Code.

02.18.2026

4. Idaho Code § 67-8203(24) defines “public facilities” for purposes of development impact fees and specifically includes certain categories of facilities, including law enforcement, fire protection, emergency medical services, and rescue facilities.

5. The definition of “public facilities” in Idaho Code § 67-8203(24) does not expressly include coroner or medical examiner facilities.

6. Based upon the City Attorney’s legal analysis, there is a substantial legal basis to conclude that coroner facilities do not qualify as “public facilities” under Idaho Code § 67-8203(24), and therefore may not be eligible for funding through development impact fees under current Idaho law.

7. The City Council finds that proceeding with the adoption of development impact fees for coroner facilities under the current statutory framework may present significant legal risk.

8. The City Council further finds that it is in the best interest of the City to defer consideration of the coroner component of the application pending potential legislative action to amend Idaho Code § 67-8203(24) to clarify whether coroner facilities may be included within the definition of “public facilities.”

9. The City Council finds that this action is limited to the Ada County Coroner Capital Improvement Plan and related impact fee requests, and does not affect the City’s consideration of the Ada County Jail Capital Improvement Plan or the Ada County Emergency Medical Services District Capital Improvement Plan, or the associated development impact fees.

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. The portion of Case No. 25-01-CPA relating to the Ada County Coroner Capital Improvement Plan and Development Impact Fee Study (May 24, 2024), and any associated request to establish development impact fees for coroner facilities, is hereby tabled and stayed.

2. The City Council shall take no further action on the coroner component of the application unless and until further legislative action occurs amending Idaho Code § 67-8203(24) or upon further order of the City Council.

3. This Order does not apply to, and shall not delay or impair, the City Council’s consideration of:

- Ada County Jail Capital Improvement Plan and related development impact fees; or
- Ada County Emergency Medical Services District Capital Improvement Plan and related development impact fees.

02.18.2026

PASSED BY THE CITY COUNCIL by the City Council of the City of Kuna this ____ day of _____, 2026.

CITY OF KUNA

By _____

Joe Stear, Mayor

ATTEST: _____

Nathan Stanley, City Clerk



Miranda Gold, President
 Alexis Pickering, Vice-President
 Kent Goldthorpe, Commissioner
 Dave McKinney, Commissioner
 Patricia Nilsson, Commissioner

January 5, 2026

The Honorable Mayor Stear
Mayor - City of Kuna

751 W. 4th St
 Kuna, Idaho 83634

Dear Mayor Stear,

We are pleased to announce that we are kicking off the Ada County Highway District's Five Year Plan (FYP) for the 2027-2031 update. City of Kuna is a key partner and stakeholder, and your participation in the FYP process is very important to the ACHD Commission and staff. ACHD is committed to developing a collaborative plan that responsibly and efficiently invests Ada County taxpayers' resources.

This year's FYP process will continue as a comprehensive plan that coordinates different types of ACHD programs and projects with our maintenance and operations efforts. The FYP development will largely coincide with ACHD's budget process, with final adoption planned for September 23, 2026.

Additionally, ACHD will again be soliciting project requests and prioritization input from our partner agencies. The submittal period will be open for three (3) months, and we will be looking to our partners to provide a list of Roadway and Intersection projects and Safety and Compliance projects (formerly "Community Programs").

ACHD staff will be working closely with City of Kuna lead staff on this request and we encourage your collaboration throughout the process.

All requests will be considered against our prioritization criteria and available funding. We ask that all project priority lists, together with a letter of endorsement from your elected officials or board, be submitted **no later than March 18, 2026**.

To provide advance notice of key milestones, attached is the current schedule outlining important dates and deadlines for the 2027–2031 Five Year Plan process. In addition, similar to recent updates, the ACHD Interactive Prioritization Tool will continue to be available to assist you in your decision-making process. The Interactive Prioritization Tool will provide your agency with important information that includes the following maps: Adopted 2026-2030 FYP projects, planned arterial & collector network, adopted neighborhood plan projects, planned bike network, and more.

connecting you to more

If there are additional resources that would assist City of Kuna in the preparation of this year's project requests list, please do not hesitate to contact us. Please contact Edinson Bautista at (208)-387-6238 or his email ebautista@achdidaho.org to discuss any questions or schedule a meeting.

Very respectfully,

Ryan Head, AICP CTP
Director
Ada County Highway District

CC: Edinson Bautista, ACHD; Doug Hansen, City of Kuna

Attachments:

- 2027-2031 Five-Year Plan Key Dates and Deadlines

connecting you to more

2027-2031 FIVE YEAR PLAN KEY DATES AND MILESTONES*

PROJECT PHASE	DATE	NOTES
PARTNER AGENCY PRIORITIZATION KICK-OFF NOTICE	1/5/2026	Kick-off notice sent to Partner Agencies
EARLY FIVE YEAR PLAN CHECK-IN – WORK SESSION	1/21/2026	ACHD Commission Work Session on Five Year Plan process/timeline, etc.
PARTNER AGENCY/ACHD STAFF 1:1 MEETINGS	1/22/2026 to 2/19/2026	Partner agency will be invited to one-on-one meeting with staff to go over the Five Year Plan process/timelines/goals and objectives
PUBLIC OUTREACH #1	1/22/2026 to 2/19/2026	Comment period with an interactive comment map and survey (Requests will be transmitted to Partner Agencies within 1 week of closure)
PARTNER AGENCY PROJECT REQUESTS <u>DUE DATE</u>	3/18/2026	Partner Agency requests <u>due</u> to ACHD
PARTNER AGENCY, PUBLIC, & PRIORITIZATION REVIEW – WORK SESSION	5/13/2026	ACHD Commission Work Session to review public outreach results and Partner Agency requests & prioritization scoring results
2027-2031 FIVE YEAR PLAN INITIAL DRAFT – WORK SESSION	7/15/2026	ACHD Commission Work Session on draft plan
2027-2031 FIVE YEAR PLAN DRAFT – <u>RELEASE</u>	7/16/2026	Draft Five Year Plan will be released through interactive map
2027-2031 FIVE YEAR PLAN PUBLIC OPEN HOUSE	TBD	Outreach Meetings to introduce draft plan to the public & ACHD advisory committees. Dates to be determined
2027-2031 FIVE YEAR PLAN DRAFT PUBLIC/PARTNER COMMENT PERIOD	7/16/2026 to 8/13/2026	Initial Draft public & partner agency comment period
PARTNER AGENCY COMMENTS <u>DUE</u> on 2027-2031 FIVE YEAR PLAN DRAFT PLAN	8/13/2026	Partner Agency comments on Initial Draft Five Year Plan due. All comments will be shared with ACHD Commission
ACHD FY2027 BUDGET ADOPTION – PUBLIC HEARING	8/26/2026	ACHD Commission Public Hearing on adoption of FY2026-27 Budget
PARTNER AGENCY/PUBLIC COMMENT REVIEW – WORK SESSION	9/9/2026	ACHD Commission Work Session to review Public/Partner Agency comments received on the draft Five Year Plan
2027-2031 FIVE YEAR PLAN ADOPTION – PUBLIC HEARING	9/23/2026	ACHD Commission Public Hearing

*Dates are subject to change

Roadway and Intersection Prioritization List

Project Name	Description	Design YR	ROW YR	Construction YR	Priority Ranking 2025	Priority Ranking 2026	Category
Deer Flat Rd and Kay St	Install a four way signal (preferred) or roundabout with pedestrian crossing to address continued traffic flow. Add a left turn lane from Kay onto Deer Flat.	2026-2027	2028	2029	2	1	Roadways & Intersections
Ten Mile Rd and Deer Flat Rd	Install an expandable single-lane roundabout in accordance with the Ten Mile Corridor Intersection Analysis and the 2016 CIP.	2023-2024	2026	2027	4	2	Roadways & Intersections
Ten Mile Rd and Lake Hazel Rd	Widen intersection to 3/4 lanes on Ten Mile and 3/4 lanes on Lake Hazel in accordance with the 2016 CIP. (City request for a roundabout will be evaluated during the design phase of this project.)	2022-2023	2027	2029	3	3	Roadways & Intersections
Ten Mile Rd and Columbia Rd	Install a single-lane expandable roundabout in accordance with the Ten Mile Corridor Intersection Analysis.	2030-2031	TBD	TBD	5	4	Roadways & Intersections
Swan Falls Bridge (Swan Falls Rd and Shortline St)	Install a new bridge over Indian Creek and Union Pacific Railroad on Swan Falls Rd in accordance with the Kuna Crossing Feasibility and Implementation Plan.	2030-2031	TBD	TBD	8	5	Roadways & Intersections
Bridge Ave, Avalon St and Shortline St	Reconfiguration of the Bridge Ave, Avalon St and Shortline St intersection to include traffic control, curb, gutter and sidewalks.	Future	Future	Future	9	6	Roadways & Intersections
Ten Mile Rd and Hubbard Rd	Widen or add roundabout to the Ten Mile Rd and Hubbard Rd intersection, including curb, gutter and sidewalk as per the 2020 CIP.	Future	Future	Future	6	7	Roadways & Intersections
Linder Rd, Deer Flat Rd / Hubbard Rd	Bike lane to provide safe area for students going between the Kuna High School and Swan Falls High School	Future	Future	Future	10	8	Roadways & Intersections
Linder Rd, Hubbard Rd/Columbia Rd	Bike lane to provide safe area for students going between the Kuna High School and tSwan Falls High School	Future	Future	Future	11	9	Roadways & Intersections
Linder Rd, Columbia Rd / Lake Hazel Rd	Bike lane to provide safe area for students going between the Kuna High School and tSwan Falls High School	Future	Future	Future	12	10	Roadways & Intersections

Kuna Rd / S Cloverdale Rd	Determine if a signal is warranted due to traffic flow at the intersection. Design and construct a wider intersection, turn lanes, and street lights.	Future	Future	Future	13	11	Roadways & Intersections
---------------------------	--	--------	--------	--------	----	----	--------------------------

Safety and Compliance Prioritization List

Project Name	Description	Design YR	ROW YR	Construction YR	Priority Ranking 2025	Priority Ranking 2026	Category
Avalon St, Ten Mile Rd / Bridge	Install an interim asphalt pathway on the along the southside of Avalon within existing right-of-way from Ten Mile Rd to School Ave. to cover sidewalk gaps until permanent improvements can be constructed.	2026	2027	2028	1	1	Safety and Compliance
Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).				New Project	2	
Porter Street/ Fremont Middle School	Enhanced pedestrian crossing at current student crossing on Porter Street and Cambrick Drive.	2026	N/A	2026	8	3	Safety and Compliance
Linder Rd, Main St/ Deer Flat Rd	Complete curb, gutter, detached sidewalk and bike lanes on both sides of Linder Rd, between 4th St (Linder/Main/3rd project limits) to Deer Flat Rd. Project will construct a Rectangular Rapid Flashing Beacon at Porter St.	2021-2022	2022-2024	2028	3	4	Safety and Compliance
E 2nd St, Linder Rd/Orchard Ave	Construct curb, gutter, and sidewalk on both or either side of E 2nd St from Linder Rd to Orchard Ave.	2021-2023	2024	2026	5	5	Safety and Compliance
Bikeway Signage	Community improvement project which includes establishing six (6) new bikeway corridors as per the adopted Bike Master Plan. Project includes the Cloverdale-Five Mile Bikeway, Columbia / Camas St, the Camas-Vinnell Bikeway, Cloverdale Rd / Targee St, the Manitou Bikeway, University / Howard, Boise Street Bikeway, School Ave Bikeway and the Kuna Downtown Bikeway. Project includes wayfinding/bikeway signage.	Future	Future	Future	6	6	Safety and Compliance
Ten Mile Rd and Deer Flat Rd Pedestrian Crossing	Install an enhanced pedestrian crossing on Ten Mile Rd at Deer Flat Rd.	2023-2024	2026	2027	7	7	Safety and Compliance

Avenue B, south of Main St	185' of sidewalk on the west side of Ave. B, to connect senior center to downtown.	Future	Future	Future	10	8	Safety and Compliance
Ave B, Main St / 4th St	Construct curb, gutter, and sidewalk on both sides of Ave B, between Main St and 4th St in accordance with the Kuna Downtown Corridor Plan.	Future	Future	Future	11	9	Safety and Compliance
Ave B, 2nd St / Main St	Construct curb, gutter, and sidewalk on both sides of Ave B, between 2nd St and Main St in accordance with the Kuna Downtown Corridor Plan.	Future	Future	Future	12	10	Safety and Compliance
Ave D, Main St / 4th St	Construct curb, gutter, and sidewalk on both sides of Ave D, between Main St and 4th St in accordance with the Kuna Downtown Corridor Plan.	Future	Future	Future	13	11	Safety and Compliance
Ave A, Main St / 4th St	Construct curb, gutter, and sidewalk on both sides of Ave A, between Main St and 4th St in accordance with the Kuna Downtown Corridor Plan.	Future	Future	Future	14	12	Safety and Compliance
2nd St, Ave D / Avalon St	Install bike lanes in accordance with the Kuna Downtown Corridor Plan.	Future	Future	Future	15	13	Safety and Compliance
Ave C, 2nd St / Main St	Construct curb, gutter, and sidewalk on both sides of Ave C, between 2nd St and Main St in accordance with the Kuna Downtown Corridor Plan.	Future	Future	Future	18	14	Safety and Compliance

E 3rd St, Linder Rd/Orchard Ave	Construct curb, gutter, and sidewalk on both or either side of E 3rd St from Linder Rd to Orchard Ave.	Future	Future	Future	19	15	Safety and Compliance
Owyhee Steet, Avalon/Cedar	Construct curb, gutter, and sidewalk on both sides of Owyhee Street, between Avalon and Cedar.	Future	Future	Future	20	16	Safety and Compliance

Public Comments - Existing Projects

Submitted Date and Time	Project Name:	Project Description:	How important is this project to you?	Please explain your ranking of this project.	Tab	Consolidation	City
1/22/2026 20:05	Deer Flat Rd and Kay St	Build a roundabout as per the adopted Capital Improvement Plan. Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting. Project includes extending Kay St to the north to connect to the existing roadway terminus.	1 - Important	This project is a waste of time and taxpayer money. A roundabout is not needed at this location. It's like on Oprah, you get a roundabout, you get a roundabout. Make the school a closed campus so all of the teenagers aren't driving and walking on this road, and the problem would be solved. The businesses in the area would be grateful that the teens were not causing problems. Several companies have banned teens from being there without adult supervision. JUST STOP!	2026-2030	Kuna	Kuna
1/22/2026 20:19	Linder Rd, Main St / Deer Flat Rd	Reconstruct the roadway and multi-use pathways on both sides of the roadway per the adopted Kuna Neighborhood Plan. Project includes a signalized pedestrian crossing (PHB) at Porter St.	1 - Important	Yes we have a nice park in the neighborhood but it's so dangerous to walk to because there are no sidewalks to get there on Swan Falls Rd and is especially narrow and dangerous at the bridge.	2026-2030	Kuna	Kuna
1/22/2026 20:27	Ten Mile Rd and Lake Hazel Rd	Build a single lane expandable roundabout per the adopted Capital Improvement Plan. Project includes multi-use paths and pedestrian crossings (RRFB's) on all legs, intersection lighting and replacing the two (2) existing bridges over the Mason Creek Feeder Canal on both Lake Hazel Rd and Ten Mile Rd.	1 - Important	Traffic frequently backs up during the evening rush hour from Lake Hazel to Amity. South Ten Mile as a whole should be a higher priority for widening because of the interchange and multiple new subdivisions either right on Ten Mile or by those that use Ten Mile for freeway access.	2026-2030	Kuna, Meridian South	Meridian, Kuna
1/22/2026 20:35	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	I live in the area and use this intersection daily. Please consider an elevated pedestrian crossing for 13th and Washington. This area gets a lot of use by both pedestrians and motorists...a ground-level crosswalk is unlikely to address safety concerns the way an elevated crosswalk would. This intersection is far too busy with too many cars trying to "make" the light at 13th and State, that pedestrians are not the first thing motorists are looking for.....right or wrong.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
1/22/2026 21:12	Ten Mile Rd and Lake Hazel Rd	Build a single lane expandable roundabout per the adopted Capital Improvement Plan. Project includes multi-use paths and pedestrian crossings (RRFB's) on all legs, intersection lighting and replacing the two (2) existing bridges over the Mason Creek Feeder Canal on both Lake Hazel Rd and Ten Mile Rd.	1 - Important	This is already a bottleneck for morning and evening traffic. With the potential of a new Costco going in just east of this intersection, this project will become even more important and should be considered to be expedited.	2026-2030	Kuna, Meridian South	Meridian, Kuna
1/22/2026 21:26	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	This will help with access to the playground and waterpark that is located on the corner of w Hiddenbrook Dr and N Center Way in Star. Additionally there needs to be a crosswalk right in front of the park.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna

1/22/2026 22:02	Residential Capital Maintenance (2026)	Improve road surface condition and upgrade adjacent ADA ramps on residential streets identified as part of ACHD's Pavement Management Program. Segments on multiple residential roadways within the Kuna area. Please refer to the FYP interactive map for exact locations.	3 - Not Important	I think the road surfaces on the 2100 block of N Fire Opal Ave are much worse than some of these are. The N Fire Opal Ave road surface was supposed to have been done a year or so ago, but got put off. I would ask that N Fire Opal Ave be done immediately.	2026-2030	Kuna	Kuna
1/22/2026 23:48	Deer Flat Rd and Kay St	Build a roundabout as per the adopted Capital Improvement Plan. Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting. Project includes extending Kay St to the north to connect to the existing roadway terminus.	1 - Important	Because it connects several residential areas directly to Deer Flat, so that drivers don't cut through the existing adjacent subdivision. Because bikers and walkers will have a solid, all-weather road to use.	Beyond 2030	Kuna	Kuna
1/22/2026 23:51	Linder Rd, Main St / Deer Flat Rd	Reconstruct the roadway and multi-use pathways on both sides of the roadway per the adopted Kuna Neighborhood Plan. Project includes a signalized pedestrian crossing (PHB) at Porter St.	1 - Important	Both sides of the road between Art Ct and Porter St and have NO sidewalks, and it gets muddy when wet. It will encourage people to walk and ride bikes, if this area is paved on both sides. This will benefit students and people using the businesses in this area (dentist, eye doctor, etc).	2026-2030	Kuna	Kuna
1/23/2026 2:04	Linder Rd, Main St / Deer Flat Rd	Reconstruct the roadway and multi-use pathways on both sides of the roadway per the adopted Kuna Neighborhood Plan. Project includes a signalized pedestrian crossing (PHB) at Porter St.	1 - Important	Having lived on Linder Rd since 2000, we have seen a large scale increase in traffic along Linder between Deer Flat and Boise Ave. The schools' start and release time traffic have put the most pressure on the roads around Hubbard, Reed and KHS as can be expected. One of my observations is the large increase in family and students walking in the "no sidewalk" area between Art Ct and Porter Ave. I appreciate the inclusion of pedestrian zones in this project. Please start the project ASAP.	2026-2030	Kuna	Kuna
1/23/2026 3:04	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	We've had too many kids killed by cars; I'm glad to see safety improvements like this treated as urgent.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
1/23/2026 7:19	Ten Mile Rd and Lake Hazel Rd	Build a single lane expandable roundabout per the adopted Capital Improvement Plan. Project includes multi-use paths and pedestrian crossings (RRFB's) on all legs, intersection lighting and replacing the two (2) existing bridges over the Mason Creek Feeder Canal on both Lake Hazel Rd and Ten Mile Rd.	3 - Not Important	Roundabouts are awful!	2026-2030	Kuna, Meridian South	Meridian, Kuna

1/23/2026 7:21	Deer Flat Rd and Kay St	Build a roundabout as per the adopted Capital Improvement Plan. Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting. Project includes extending Kay St to the north to connect to the existing roadway terminus.	3 - Not Important	Roundabouts are awful	Beyond 2030	Kuna	Kuna
1/23/2026 7:22	Linder Rd, Main St / Deer Flat Rd	Reconstruct the roadway and multi-use pathways on both sides of the roadway per the adopted Kuna Neighborhood Plan. Project includes a signalized pedestrian crossing (PHB) at Porter St.	3 - Not Important	No more bike Lanes! No more widened sidewalks. Just widen the roads. There is Not that may bikes and pedestrians.	Beyond 2030	Kuna	Kuna
1/23/2026 13:12	Ten Mile Rd and Lake Hazel Rd	Build a single lane expandable roundabout per the adopted Capital Improvement Plan. Project includes multi-use paths and pedestrian crossings (RRFB's) on all legs, intersection lighting and replacing the two (2) existing bridges over the Mason Creek Feeder Canal on both Lake Hazel Rd and Ten Mile Rd.	1 - Important	Build a multi lane round about like you are planning at Deer Flat and Ten Mile. Why build an expandable roundabout that will be too small most likely from the beginning. Just build it like it should be so you don't have to come back and "Expand" it. I would think the feasibility of just making multi lanes to begin with would outweigh coming back and doing it over.	2026-2030	Kuna, Meridian South	Meridian, Kuna
1/23/2026 15:21	Ten Mile Rd and Lake Hazel Rd	Build a single lane expandable roundabout per the adopted Capital Improvement Plan. Project includes multi-use paths and pedestrian crossings (RRFB's) on all legs, intersection lighting and replacing the two (2) existing bridges over the Mason Creek Feeder Canal on both Lake Hazel Rd and Ten Mile Rd.	1 - Important	I use 10 mile every day. This roundabout and every roundabout on 10 mile should have two lanes going north and south. Even the road should be 4 lanes like it is between Victory and Overland.	2026-2030	Kuna, Meridian South	Meridian, Kuna
1/23/2026 20:09	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	I want to see more pedestrian infrastructure for my 4 month old to use in the future. We live in this area.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
1/23/2026 22:30	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	Great project to improve safety near Boise High	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
2/2/2026 17:46	Linder Ave, Swan Falls Rd / 02nd St; Avalon St, Swan Falls Rd / Orchard Ave	Road surface rehabilitation, upgraded ADA ramps and building a pathway on the north side of the roadway. *As per the interagency agreement for the Urban Renewal Agency of the City of Kuna, effective date of January 1, 2021, this project is eligible for additional funding.	1 - Important	I ranked this project as important to me because I use this road several times a day going to and from work. I see how many people in my community use this roadway as well, so having this project completed will really benefit a lot of people in Kuna.	Beyond 2030	Kuna	Kuna

2/2/2026 18:08	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	This project is right next to a school. Safety is top priority, especially for kids walking to and from school.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
2/17/2026 13:45	Deer Flat Rd and Kay St	Build a roundabout as per the adopted Capital Improvement Plan. Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting. Project includes extending Kay St to the north to connect to the existing roadway terminus.	1 - Important	I live in Kuna and use this road daily. The roundabout idea at this location is awful! This is a high traffic area with lots of traffic and lots of young high schoolers using it daily. There's also lots of pedestrian traffic. Put a traffic signal in and crosswalks. A roundabout will lead to more accidents.	Beyond 2030	Kuna	Kuna
2/17/2026 13:49	Ten Mile Rd and Deer Flat Rd	Build a multi-lane roundabout with two (2) lanes on the north and south legs and one (1) lane on the east and west legs per the Ten Mile Corridor Intersection Analysis and the adopted Capital Improvement Plan (CIP). Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting.	1 - Important	A roundabout is not needed here. A traffic signal or pedestrian crosswalk would suffice. No matter how safe you think roundabouts are, they don't belong in a residential area like this. This is another bad idea.	Beyond 2030	Kuna	Kuna
2/18/2026 17:49	Ten Mile Rd and Lake Hazel Rd	Build a single lane expandable roundabout per the adopted Capital Improvement Plan. Project includes multi-use paths and pedestrian crossings (RRFB's) on all legs, intersection lighting and replacing the two (2) existing bridges over the Mason Creek Feeder Canal on both Lake Hazel Rd and Ten Mile Rd.	1 - Important	This intersection is very busy during the evening commute time. I think all of Ten Mile, south of Victory to Kuna, should be a priority. The numerous housing projects, along with the interchange with I-84, have led to a lot of traffic that the old two-lane "country" road can no longer handle.	Beyond 2030	Kuna, Meridian South	Meridian, Kuna
2/18/2026 17:51	Residential Capital Maintenance (2026)	Improve road surface condition and upgrade adjacent ADA ramps on residential streets identified as part of ACHD's Pavement Management Program. Segments on multiple residential roadways within the Kuna area. Please refer to the FYP interactive map for exact locations.	1 - Important	Having speedbumps installed is much needed. People race up and down in a hurry to get past trains and other drivers	Beyond 2030	Kuna	Kuna
2/18/2026 18:05	Deer Flat Rd and Kay St	Build a roundabout as per the adopted Capital Improvement Plan. Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting. Project includes extending Kay St to the north to connect to the existing roadway terminus.	1 - Important	There is a terrible back up of traffic on Kay Street when the High School is starting, ending or at lunch. There are many newer drivers that are high school students and there are many near accidents as they attempt to pull out with little warning to enter Deer Flat. It is especially difficult for some newer drivers to want to wait for several minutes for an opening to pull out on Deer Flat. to make a left turn. I am very concerned there will be and accident with possible death soon. Thanks	Beyond 2030	Kuna	Kuna

2/18/2026 18:10	Deer Flat Rd and Kay St	Build a roundabout as per the adopted Capital Improvement Plan. Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting. Project includes extending Kay St to the north to connect to the existing roadway terminus.	3 - Not Important	Why are we prioritizing a round-about on a road that is seeing incredible growth? A traffic circle in this location right by a school is going to be a nightmare to navigate. please reconsider as this will not assist the flow of traffic in the area.	Beyond 2030	Kuna	Kuna
2/18/2026 18:20	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	I have a house in the Alder Point subdivision and it is a bit dicey crossing the street to Primrose Park so it would be wonderful to have the pedestrian crossing so that it can be done safely.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
2/18/2026 18:29	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	All of the Rapid Project Implementation projects are very important to improve safety for pedestrians and bikes.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
2/18/2026 19:53	Linder Rd, Main St / Deer Flat Rd	Reconstruct the roadway and multi-use pathways on both sides of the roadway per the adopted Kuna Neighborhood Plan. Project includes a signalized pedestrian crossing (PHB) at Porter St.	1 - Important	This work is scheduled for 2028. However, there are many manholes on that stretch that do not meet the ACHD spec. They are mostly depressed into the current road surface and need to be fixed long before 2028. Take some of the 2026 Reserves and fix these road hazards quickly.	Beyond 2030	Kuna	Kuna
2/18/2026 20:15	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	I know most of these crossings as a motorist, cyclist and pedestrian. Better signalization needed for safety and convenience.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
2/18/2026 20:01	Swan Falls Rd Bridge #2094, 500' S/O Avalon St	Replace the existing bridge #2094 over the Indian Creek as part of ACHD's Bridge Maintenance Program. ACHD will seek federal funding to implement the project.	1 - Important	A new route for Highway 69 to King Road is so much more important than repairing this road! Make Swan Falls Road at Kuna Road local to the park and subdivision only- I suggest not have the train crossing at Swan Falls Road at all! This would eliminate backup traffic onto road at the corner of Swan Falls, lessen truck traffic down town and increase potential for pedestrian traffic with proper city planning.	Beyond 2030	Kuna	Kuna
2/18/2026 21:24	Ten Mile Rd and Deer Flat Rd	Build a multi-lane roundabout with two (2) lanes on the north and south legs and one (1) lane on the east and west legs per the Ten Mile Corridor Intersection Analysis and the adopted Capital Improvement Plan (CIP). Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting.	1 - Important	We need a roundabout at 10 mile and lake hazel! Not here. Waste of time and money!	Beyond 2030	Kuna	Kuna

2/18/2026 21:43	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	I am glad there will be a signal on Gary Ln at Primrose Park, however more projects need to be considered for Gary Lane, particularly the crosswalk at W. Bunch Drive, just north of the Albertsons Shopping center at State Street. The crosswalk markings are really faded and hard to see and is at a corner with poor visibility. Over the years I have seen many close calls with pedestrians and drivers unfamiliar with the area have no clue there is a even a cross walk there.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
2/19/2026 3:59	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	This is desperately needed for the safety of children crossing Gary to get to primrose park.	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna
2/19/2026 5:36	Ten Mile Rd and Deer Flat Rd	Build a multi-lane roundabout with two (2) lanes on the north and south legs and one (1) lane on the east and west legs per the Ten Mile Corridor Intersection Analysis and the adopted Capital Improvement Plan (CIP). Project includes pedestrian and bike facilities, pedestrian crossings on all legs (RRFB's) and intersection lighting.	3 - Not Important	The proposed roundabout is unnecessary and may create safety risks. Although intended to improve traffic flow, this intersection serves four nearby schools and has heavy pedestrian and bicycle use. Frequent student crossings would likely force vehicles to stop in or near the roundabout, increasing congestion, rear-end collisions, and conflicts with pedestrians. The design should be reconsidered to prioritize safety.	Beyond 2030	Kuna	Kuna
2/19/2026 16:12	Rapid Project Implementation (RPI) - Signal Improvement Projects (2026)	Safety projects to build pedestrian crossings to increase safety as part of the Rapid Project Implementation Initiative. Locations include: Main & King (PHB), Pine & 1st St (RRFB), Porter & Cambrick (RRFB), Ustick & Grenadier (PHB), Star & Hidden Brook (PHB), 13th & Washington (RRFB), 9th & Washington (RRFB) and Gary & Primrose Park (RRFB).	1 - Important	Speeding in in neighborhoods is getting worse. Id like to see more speed bumps installed on streets leading in and out of connected subdivisions. Especially N. Cold Creek Ave in Star	2026-2030	Boise North, Boise Northwest, Boise West Bench, Kuna	Boise, Kuna

Public Comments - General

Project Location:	Project Description:	Why is this project important to you?	City
Cloverdale Road South to Kuna Road	Cloverdale Road South to Kuna Road is a two-lane country road that needs to be widened to at least three lanes that includes a center turn lane. Within two years there will be three thousand new surrounding the Falcon Crest Golf Course putting a strain on Cloverdale all the way up to the I-84 Freeway.	Safety, traffic congestion, and a very bumpy road.	Kuna, Ada County
Pleasant Valley Road and Sand Creek Road	I am submitting a new capital project idea to be considered by ACHD. I propose that ACHD make improvements to Pleasant Valley south of Kuna Mora Rd by chip sealing Pleasant Valley through to Sand Creek Road. ACHD currently grades this road which has been inadequate to handle the increase in heavy traffic using this road. Chip sealing will extend the service life of the road and avoid frequent grading (and costs) by ACHD. The increased construction projects in this area, along with the National Guard, now warrants that ACHD make meaningful improvements to this road for the additional users in the future.	I own 120 acres at Pleasant Valley Road and Sand Creek Road. I have witnessed heavier traffic on this road over the last 5 years due to construction activity and the National Guard. The graded road is no longer sufficient to handle the increased traffic, which will only grow worse in the next 5 years. Now is the time for ACHD to plan for the proper maintenance of this road for current and future uses.	Kuna
I84 Bypass from Caldwell to Southeast Boise	I know there have been talks of someday having a bypass for I 84 from Caldwell to Southeast Boise, possibly passing through South Kuna. I think this is something that needs to be entertained.	This would help the flow of traffic within the city of Nampa, Meridian and Boise, especially during workday, rush hours. It would relieve all semi truck and passerby's. It would allow for froth and development in Kuna.	Kuna, Ada County
Swan Falls & Stage Coach rd Kuna, ID	Hello, I would love to see sidewalks prioritized in this area. Looking at the 5 year plan it concerns that there are not any sidewalk projects south of the railroad tracks in Kuna and that area is booming. There is currently no safe way to cross over the tracks and access the greenbelt. This is especially dangerous for families with Kids or taking their dog to the park.	Right now, there is a major need for sidewalks in Kuna and I feel incredibly unsafe walking or riding my bike with my family over Swan falls bridge. I just want a safe and reliable way to access the Kuna green belt from south of the tracks.	Kuna

<p>Five Mile and Kuna Rd to Five Mile and Columbia Rd</p>	<p>This stretch of road needs to be completed due to the thousands of homes being built along Cloverdale Rd. In 5 years, the high cost of land acquisition and the traffic jams on Cloverdale will be horrific.</p>	<p>ACHD does a great job of retrofitting, but your long-term planners make everything much more expensive because they are not really anticipating the growth. Take Las Vegas or Phoenix, they build 4 lane roads before the subdivisions are built.</p>	<p>Kuna, Ada County</p>
---	---	--	-------------------------

**ORDINANCE NO. 2026-04
CITY OF KUNA**

AN ORDINANCE OF THE CITY COUNCIL OF KUNA, IDAHO,

- **PROVIDING CERTAIN FINDINGS; AND**
- **AMENDING SECTION 1 OF CHAPTER 3 TITLE 7 KUNA CITY CODE TO:”; ADD NEW DEFINITIONS FOR BMX TRACK, GREEN BELT TRAIL, REGULATED DEVICES, COMMERCIALY RENTED E-DEVICES, MOTOR VEHICLE, AND SKATE PARK; AND**
- **AMENDING SECTION 2 OF CHAPTER 3 TITLE 7 KUNA CITY CODE TO REGULATE THE USE OF REGULATED DEVICES IN CITY PARKS AND PROPERTY, INCLUDING PERMITTED AREAS AND EXCEPTIONS; AND**
- **AMENDING SECTION 10 OF CHAPTER 3 TITLE 7 KUNA CITY CODE TO LIMIT THE OPERATION OF REGULATED DEVICES WITHIN SKATE PARKS; AND**
- **ENACTING A NEW SECTION 23 OF CHAPTER 3 TITLE 7 KUNA CITY CODE TO REGULATE THE USE AND OPERATION OF E-BIKES, E-SCOOTERS, AND COMMERCIALY RENTED E-DEVICES; AND**
- **ENACTING A NEW SECTION 11 OF CHAPTER 1 OF TITLE 7, KUNA CITY CODE, TO REGULATE THE USE OF REGULATED DEVICES IN BICYCLE LANES AND ON PUBLIC SIDEWALKS; AND**
- **DIRECTING THE CITY CLERK; AND**
- **PROVIDING AN EFFECTIVE DATE.**

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Kuna, Ada County, Idaho:

Section 1: Findings

- 1.1** The City possesses the authority to adopt ordinances and proscribe penalties for violations of such ordinances pursuant to Chapter 3 of Title 50, Idaho Code.
- 1.2** The City has existing regulations in Chapter 3 of Title 7, Kuna City Code, that regulate appropriate activities and uses within city parks, as well as ordinances in Chapter 1 of Title 7 regulating streets and sidewalks within the City.
- 1.3** Due to the recent proliferation of the use of electric and self-propelled wheeled devices, such as scooters, bikes, skateboards, Segways, hoverboards, etc., the City finds it necessary, appropriate and in the public interest to regulate the use of such devices on public property in order to promote public safety and reduce the probability of adverse interactions between users of such devices.
- 1.4** Therefore, the City has determined to amend various provisions of existing City Code, as well as to adopt new provisions, with the objective of regulating for the safe use of various

electric and self-propelled wheeled devices, and has adopted this ordinance to accomplish such objective.

Section 2: That Section 1 of Chapter 3 of Title 7 of the Kuna City Code be and the same is hereby amended to read as follows:

7-3-1: - USE AND RESTRICTIONS FOR CITY PARKS AND PUBLIC PROPERTY DEFINITIONS:

Definitions: For purposes of this chapter these terms are defined as follows:

KUNA CITY PARKS and *CITY PUBLIC PROPERTY* means any and all lands, buildings, reserves, sports complexes, playgrounds, skate board parks, BMX facilities, gardens, trails and other general or special use outdoor places, including the City of Kuna greenbelt that are owned, leased, operated or maintained by the City of Kuna.

CITY OF KUNA AGENT means any authorized employee of the City of Kuna Parks and Recreation Department and the City of Kuna Police Department and the Ada County Sheriff's Department or any law enforcement agency providing assistance pursuant to the City of Kuna pursuant to mutual aid agreement or formal City request.

BMX TRACK means a purpose-built bicycle motocross ("BMX") facility consisting of a dirt or other suitable riding surface, designed with jumps, berms, banked turns, and other features for the practice or competition of BMX activities, specifically including, but not necessarily limited to, the dirt track located at 301 W. 2nd St, Kuna, Idaho.

GREEN BELT TRAIL means the public multi-use pathway located within the City's designated parkland, including but not limited to the portion running adjacent to Indian Creek, which is intended for non-motorized recreational use. The term shall further include any extensions of such pathway, provided those extensions remain within City parks or other designated greenbelt areas and do not run parallel or adjacent to public roadways.

REGULATED DEVICES refer to devices that are Regulated in their permitted use in Kuna City Parks and City Public Property, including but not limited to: bicycles, electric bicycles, scooters, electric scooters, skateboards, electric skateboards, personal transporters, nonmotorized wheeled device, or motorized recreational vehicle. (note: ADA-compliant mobility devices, baby strollers, wagons, carts for carrying small children or infants, emergency response devices, and devices for park maintenance purposes are *not* Regulated Devices). Specific devices included within this definition are identified and defined below:

- (a) *BICYCLE* A human-powered device having two wheels in tandem, equipped with a seat for the rider, handlebars for steering, and propelled solely by human power through a system of pedals, gears, and chains. A tricycle—meaning a device with a single front wheel, a seat for a rider, handlebars for steering, pedals, and two parallel rear wheels—propelled solely by human power is included within this definition. A unicycle— meaning

a device with a single wheel, pedals, and a seat for a rider—propelled solely by human power is also included within this definition.

- (b) SCOOTER A device consisting of a footboard mounted between two or more wheels, handlebars, and propelled solely by human power from the rider pushing off the ground.
- (c) ELECTRIC BICYCLE (“E-BIKE”) See definition of “electric-assisted bicycle” in Idaho Code § 49-106, incorporated herein by reference.
- (d) ELECTRIC SCOOTER (“E-SCOOTER”) A device consisting of a footboard mounted between two or more wheels, handlebars, and propelled by an electric motor, or a combination of both electric motor and human power.
- (e) PERSONAL TRANSPORTER A self-balancing, battery-powered device with one or more wheels and either handlebars or a leaning platform, including but not limited to: Segway’s, hoverboards, electric unicycles, electric skateboards, One Wheels, or similar devices.
- (f) NONMOTORIZED WHEELED DEVICE A human-powered device consisting of two or more wheels which can transport persons, including but not limited to: skateboards, longboards, caster boards, roller-skates, roller-blades, and similar devices.
- (g) MOTORIZED RECREATIONAL VEHICLE means any self-propelled device not classified as a motor vehicle under Idaho Code § 63-3605L, including but not limited to golf carts, dirt bikes, motorbikes, electric motorbikes, all-terrain vehicles (ATVs), utility task vehicles (UTVs) snowmobiles, and go-karts.

COMMERCIALLY RENTED E-DEVICES mean any electric scooter or electric bicycle made available for short-term public rental or shared use through a commercial operator or platform, whether docked or dockless, typically activated via a mobile application after payment of a fee by the user. This term does not include privately owned Electric Scooters or Electric Bicycles.

MOTOR VEHICLE means any self-propelled vehicle, including vehicles propelled in whole or in part by an electric motor, that, for purposes of titling and registration, is required to meet federal motor vehicle safety standards as defined in section 49-107, Idaho Code. If a certain device falls within the definition of Motor Vehicle and Regulated Devices in this Title, use of such devices must comply with code provisions in this Title applicable to both Motor Vehicles and Regulated Devices. If dual compliance is impossible, then the more restrictive provisions of this Title shall apply to the operation of such device.

SKATE PARK: means a designated recreational facility constructed and maintained for the use of skateboards, roller skates, scooters, bicycles, or similar human-powered devices, consisting of concrete, asphalt, or comparable surfaces incorporating ramps, bowls, rails, ledges, or other features designed for trick riding and related activities. A Skate Park shall not include ordinary sidewalks, streets, parking lots, or other urban infrastructure not specifically designated for use as a recreational facility.

Section 3: That Section 2 of Chapter 3 of Title 7 of the Kuna City Code be and the same is hereby amended to read as follows:

7-3-2: - GENERAL PARK USE

- A. No person using a Kuna Ceity Ppark shall fail or refuse to comply with ~~directions given~~ regulations set by the City of Kuna in regulating the time, place, and manner of any activity or use in the park when necessary to maximize use and secure the comfort, convenience, and safety of all park users.
- B. No person shall operate any Regulated Devices, as defined in Section 7-3-1 of this Code, within Kuna City Parks or on City Public Property except as expressly permitted through an exemption set forth in this Chapter, or as may be exempted elsewhere in Kuna City Code.
- C. Exemptions for Use of Regulated Device's in and at Specific Kuna City Park Facilities: While generally prohibited from use in Kuna City Parks and on City Public Property, the following Regulated Devices may be utilized in the following specified places:
1. The following Regulated Devices may be operated or utilized on the City Green Belt Trail:
 - i. Bicycles
 - ii. Scooters
 - iii. Nonmotorized Wheeled Devices
 2. The following Regulated Devices may be operated or utilized on the City BMX Track:
 - i. Bicycles
- D. Regulated Devices may only be operated in Kuna City Parks or on City Public Property under the following conditions:
1. In areas not otherwise prohibited by Kuna City Code;
 2. At a speed not exceeding ten (10) miles per hour; and
 3. With no more than one rider at a time.
 4. Provided, the speed limit in subsection 2 above does not apply to Regulated Devices that are being lawfully operated on a public roadway, in a Bicycle Lane as defined in KCC § 7-1-11(B), or on the BMX Track. The posted speed limit on the roadway would apply to Regulated Devices being operated on a roadway or in a Bicycle Lane. The speed limit on the BMX Track, if any, will be the speed physically posted at such site.

Section 4: That Section 10 of Chapter 3 of Title 7 of the Kuna City Code be and the same is hereby amended to read as follows:

7-3-10: - SKATE PARK

- A. In addition to the rules and regulations of this chapter, any person using ~~the~~ the City Sskate Ppark shall also be subject to the following rules and regulations when using the Sskate Ppark:
1. The hours of use of the Sskate Ppark shall be established by the City of Kuna, which shall be posted at the Sskate Ppark. Use of the Sskate Ppark at any time outside of the hours posted is prohibited.
 2. While skateboarding, the participant may only use those areas designated for skateboarding.
 3. The use of safety equipment, such as helmet, elbow pads, kneepads, and proper shoes is required of each person who is skateboarding.
 4. Only Bicycles, Scooters, and Non-Motorized Wheeled Devices (in particular skateboards) are may be permitted for use in the Sskate Ppark.; All other Regulated Devices, are prohibited. In the event of so long as the use does not conflict with the skateboarders. If there is a conflict between users, the skateboarders shall have priority in the use of the Sskate Ppark.
 5. No food or drink is allowed in the designated skate area.
 6. All trash must be placed within the trash receptacles provided.
 7. Placing of graffiti anywhere and or damage to any property in or around the Sskate Ppark is prohibited, and the park will be closed until the graffiti is removed and or the damage is repaired.
 8. No person shall climb upon or go inside any fenced area where the gate has been locked and the area is closed to the public.
 9. All users of the Sskate Ppark use the facility at their own risk.
 10. The following personal conduct and behavior is prohibited and shall be posted at the Sskate Ppark.
 - a. No food or drink. Water is ok.
 - b. No littering.
 - c. No bullying, fighting, or other violence.
 - d. No smoking or use of any tobacco or electronic cigarettes.
 - e. No possession of firearms, knives, or any weapons of any kind.
 - f. No amplified music.
 - g. No profanity.

Section 5: That the following be and is hereby enacted and codified as a new Section 23 of Chapter 3 of Title 7 of the Kuna City Code:

7-3-23: - COMMERCIALLY RENTED E-DEVICE REGULATIONS

- A. Operation of any for-profit Commercially Rented E-Device within the City of Kuna on public property is expressly prohibited without prior written authorization and a contractual agreement between the City and the person or entity making the Commercial Rented E-Devices available for rental and use within the City. Making Commercially Rented E-Devices available for rent and use within City limits and on City Public Property, without first entering an agreement with the City, shall constitute trespass and a public nuisance, and the City may utilize all civil and criminal remedies available to abate such activities.

Section 6: That the following be and is hereby enacted and codified as a new Section 11 of Chapter 1 of Title 7 of the Kuna City Code:

7-1-11: USE OF REGULATED DEVICES IN BICYCLE LANES AND ON SIDEWALKS

- A. Purpose: The purpose of this section is to set forth limitations for the use of certain motorized, electric, and human powered devices in bicycle lanes and on public sidewalks. The devices specifically regulated by this section are those devices defined as Regulated Devices in Kuna City Code § 7-3-1, and the definitions for Regulated Devices set forth in such chapter apply as if set forth and restated here. Further, the use of Regulated Devices is regulated in order to ensure safety of all users of Bicycle Lanes and Public Sidewalks within the City.

B. Definitions:

1. *BICYCLE LANE* means a portion of a roadway designated by pavement markings, striping, or signage for the preferential (but not necessarily exclusive) use of Bicycles, which is distinct from the portion of the roadway intended for the movement of motor vehicles, and which may be separated by paint, raised curbs, or other physical barriers, but does not include a multi-use path physically separated from the roadway such as green belt trails and pathways within parks.
2. *PUBLIC SIDEWALK* means that portion of the public right-of-way, typically constructed of concrete, set apart and maintained for the use of pedestrians, and lying between the curb line or edge of roadway and the adjacent property line, exclusive of driveways, alleys, and roadways.

- C. General Rule: Regulated Devices shall not be operated within Bicycle Lanes or on Public Sidewalks within the City of Kuna except as specifically excepted herein.

1. Exceptions:

a. The following Regulated Devices may be utilized in Bicycle Lanes:

- i. Bicycles;
- ii. Electric Bicycles (“E-Bikes”);
- iii. Electric Scooters (“E-Scooters”); and
- iv. Personal Transporters.

b. The following Regulated Devices may be operated or utilized on Public Sidewalks:

- i. Scooters;
- ii. Nonmotorized Wheeled Devices.
- iii. Bicycles;
- iv. Electric Bicycles (“E-Bikes”);
- v. Electric Scooters (“E-Scooters”); and
- vi. Personal Transporters.

D. Penalty: A violation of this section shall be punishable by an administrative citation as set forth in Kuna City Code § 1-4-1(C).

Section 7: Directing the City Clerk

The City Clerk is directed to file this Ordinance in the official records of the City and to provide the same to the City’s codifier for inclusion and publication in the Kuna City Code.

Section 8: Effective Date

This Ordinance shall take effect and be in force from and after its passage, approval, and publication as required by law and at the discretion of the City Clerk and in lieu of publication of the entire ordinance, a summary thereof in compliance with Section 50-901A, Idaho Code, may be published.

DATED this 3rd day of March, 2026

CITY OF KUNA

Joe L. Stear, Mayor

ATTEST:

Nathan Stanley, City Clerk

