



P.O. BOX 13  
KUNA ID 83634  
(208) 922-5546  
[www.KunaCity.id.gov](http://www.KunaCity.id.gov)

**Mayor**  
Joe Stear

### **City Council**

**Members**  
John Laraway  
Chris Bruce  
Matt Biggs Greg  
McPherson

### **Urban Renewal Agency**

#### **Commissioners**

Dave Case  
Rocco D’Orazio  
Winston Inouye  
Greg McPherson  
Tayler Tibbits

### **Urban Renewal Administrator**

Morgan Treasure  
[mtreasure@kunaid.gov](mailto:mtreasure@kunaid.gov)  
(208) 559-5926

# 2022 Annual Report

## Kuna Urban Renewal Agency

Under the Idaho Urban Renewal Law, Chapter 20, Title 50, Idaho Code, an urban renewal agency is required to file with the local governing body and the Idaho State Controller, on or before March 31 of each year, a report of its activities for the preceding calendar year, which shall include certain financial data and audit reports set forth in Idaho Code Section 67-1075 and 67-1076. An urban renewal agency’s fiscal year commences October 1 and ends September 30. Consequently, any formal financial statement would be limited to a report through the end of the Agency’s fiscal year. Pursuant to Idaho Code § 67-450B, an urban renewal agency is required to prepare certain audited financial statements as described in that section depending on the agency’s overall expenditures. Agencies with expenditures that do not exceed \$150,000 have no audit requirements. As the Agency’s expenditures did not exceed the statutory threshold, the Agency did not proceed with an audit of its financial statements for the fiscal year ending September 30, 2021.

The budgetary process, which the Agency completed on August 18, 2021, resulted in a budget approval for Fiscal Year 2022. A copy of the approved budget is attached as **Exhibit 1** to this report. Under reporting requirements set forth in Idaho Code § 67-1076, the Agency must submit certain information to the State Controller’s Office by December 1 each year. The Agency timely submitted the required information by December 1, 2022. The Agency is also required to submit certain information to the Idaho State Tax Commission for the urban renewal registry pursuant to Idaho Code Section 50-2913. The Agency has submitted the required information.

The Kuna City Council formally approved the Urban Renewal Plan for the Kuna West Urban Renewal Project on November 17, 2020, through Ordinance No. 2020-32. The ordinance became effective upon publication on November 25, 2020. Since that approval, the Urban Renewal Agency of the City of Kuna (Agency) has commenced with the implementation of the Kuna West Plan.

The Kuna City Council formally approved the Urban Renewal Plan for the Kuna East Urban Renewal Project on November 1, 2022, through Ordinance No. 2022-34. The ordinance became effective upon publication on November 23, 2022. Since that approval, the Agency has commenced with the implementation of the Kuna East Plan.

### **AGENCY ACTIVITY**

During the fall of 2021, the City retained JUB Engineers to study a geographic area related to the establishment of the Kuna East District to determine eligibility for purposes of urban renewal planning. The area included parcels recently annexed into the City. The findings were set forth in an eligibility report. The Agency accepted the eligibility study on January 5, 2022, and the Kuna City Council adopted the eligibility study on February 1, 2022. The Council then directed the Agency to work on an urban renewal plan for the proposed Kuna East Project Area. The Agency worked closely with the property owners of agricultural land, on determining the Project Area boundary.



# 2022 Annual Report

## Kuna Urban Renewal Agency (Continued)

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Warren Christensen  
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On September 14, 2022, the Agency reviewed the Urban Renewal Plan for the Kuna East Urban Renewal Project (Kuna East Plan), seeking to establish Kuna East revenue allocation area (Kuna East Project Area), and gave a recommendation of approval. The Kuna East Plan was reviewed by the Kuna Planning & Zoning Commission for its conformance with the City’s Comprehensive Plan on September 27, 2022, with a recommendation of approval to City Council. The Idaho Code requires as a final step that the Kuna East Plan is reviewed by City Council in a duly noticed public hearing which occurred on November 1, 2022, where City Council voted to approve the Kuna East Plan establishing the Kuna East Project Area. Background and current information about the Kuna East District, including maps and the plan documents can be found on the City’s website: <https://kunacity.id.gov/543/Kuna-East-Urban-Renewal-District>.

### 2022 Projects

The Agency’s activities in 2022 consisted primarily of efforts to establish the Kuna East District

### FY 2022 Revenues

The Agency received its first revenue allocation proceeds in the Kuna West District.

### FY2022 OPERATING EXPENSES

The Agency’s expenses in 2022 were primarily related to the establishment of the Kuna East District and general business of the Agency.

### ASSETS

The Agency currently holds no assets. Future assets will be comprised solely of cash accounts and property taxes receivable. The major portions of property taxes are received twice per year (end of March and August) with smaller amounts of delinquent taxes received during the course of the year.

### LIABILITIES AND DEBT

The balance of the Agency’s liabilities consists only of current accounts payable.

### SIGNIFICANT CHANGES IN AGENCY’S FINANCIAL POSITION

There were no significant changes in the Agency’s financial position in FY2022, recognizing the limited revenue allocation proceeds generated by the Kuna West District.

The Agency will work closely with public entities, including the City of Kuna, and private developers, to develop and fund projects that are of benefit to the public. The Agency will work to consider how best to leverage Agency funds.

Greg McPherson  
Chair  
Kuna Urban Renewal Agency

Exhibit 1  
 FY2022 Kuna Urban Renewal Agency Budget

	<b>FY 2022 BUDGET</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 PROPOSED</b>
<b>CAPITAL PROJECTS REVENUE</b>			
Property Tax Revenue	37,420	147,140	158,495
Grants Received	0	0	0
Carryover	0	0	122,132
<b>TOTAL REVENUE</b>	<b>37,420</b>	<b>147,140</b>	<b>280,627</b>
<b>CAPITAL PROJECTS EXPENDITURES</b>			
Capital Improvements	0	0	50,000
Contingency	15,420	0	213,127
Professional Services	12,000	2,970	12,000
General and Administration	10,000	36	5,500
<b>TOTAL EXPENDITURES</b>	<b>37,420</b>	<b>3,006</b>	<b>280,627</b>
<b>GRAND TOTAL NET</b>	<b>0</b>	<b>144,134</b>	<b>0</b>