



**OFFICIALS**  
Joe Stear, Mayor  
Greg McPherson, Council President  
Chris Bruce, Council Member  
Warren Christensen, Council Member  
John Laraway, Council Member

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

**City Council Meeting**  
**AGENDA**  
**Tuesday, July 5, 2022**

**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. Invocation**

**3. Pledge of Allegiance: Mayor Stear**

**4. 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 June 21, 2022**

**B. Accounts Payable Dated June 30, 2022, in the amount of \$529,746.73**

**C. Resolutions**

1. Resolution R46-2022

**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.**

**5. External Reports:**

**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*

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.

*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 Nos. 20-01-PUD (Planned Unit Development), 20-06-ZC (Rezone), 20-08-S (Preliminary Plat), 22-01-V (Variance) & 20-01-DA (Development Agreement) for Merlin Cottages Subdivision – Doug Hanson, Planning & Zoning Director **ACTION ITEM**

A Team Boise, requests Planned Unit Development approval for an approx. 7.04-acres with C-1 (Neighborhood Commercial) & R-12 (High Density Residential) zones. In addition, Applicant requests Preliminary Plat approval to subdivide the parcel into 66 total lots (54 single family, 6 common & 6 commercial); a Variance is requested to reduce side property line setbacks. The subject site is located at 115 N Sailer Avenue, Kuna, ID, 83634, within Section 24, Township 2 North, Range 1 West; (APNs: R5672430020, R5672430040, R5672430060)

<http://kunacity.id.gov/DocumentCenter/View/8045/Merlin-Cottages-CC-Packet-07052022-PDF>

*Open Public Hearing*

*Receive evidence*

*Consideration to close evidence presentation and proceed to deliberation*

- B.** Public Hearing for the consideration of Ordinance 2022-22, Amending Chapters 1, 2, and 3 of Title 12 of the Kuna City Code. Chris Engels, City Clerk **ACTION ITEM**

*Open Public Hearing*

*Receive evidence*

*Consideration to close evidence presentation and proceed to deliberation*

## **7. Business Items:**

- A.** Consideration for the receipt and consideration of legal arguments from the school district and applicant. Doug Hanson, Planning and Zoning Director **ACTION ITEM**
- B.** Formation of a Council Committee for Public Works Capacities, Mayor Stear **ACTION ITEM**

## **8. Ordinances:**

- A.** Consideration to approve Ordinance 2022-20 **ACTION ITEM**

A MUNICIPAL ANNEXATION AND ZONING ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KUNA:

- MAKING CERTAIN FINDINGS AND DECLARATION OF AUTHORITY; AND

- ANNEXING CERTAIN REAL PROPERTIES, TO WIT: ADA COUNTY ASSESSOR’S PARCEL NO. S1324233800 OWNED BY KUNA LUTHERAN CHURCH INC WITHIN UNINCORPORATED AREA OF ADA COUNTY, IDAHO AND CONTIGUOUS TO THE CORPORATE LIMITS OF THE CITY OF KUNA, INTO THE CITY OF KUNA, IDAHO; AND
- ESTABLISHING THE ZONING CLASSIFICATIONS OF SAID REAL PROPERTIES; AND
- DIRECTING THE CITY ENGINEER AND THE CITY CLERK; AND
- PROVIDING AN EFFECTIVE DATE.

*Consideration to waive three readings  
 Consideration to approve Ordinance*

**B. Consideration to approve Ordinance 2022-21 ACTION ITEM**

A MUNICIPAL ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KUNA:

- AMENDING TITLE 1 OF THE KUNA CITY CODE BY THE ADDITION OF A NEW CHAPTER 6A PROVIDING FOR CITY COUNCIL AGENDA SETTING; DETERMINATION AND AUTHORIZATION; AND PROVIDING FOR SETTING OF A MEETING AGENDA REQUEST FEE; 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  
 Greg McPherson, Council President  
 Chris Bruce, Council Member  
 Warren Christensen, Council Member  
 John Laraway, Council Member

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

**City Council Meeting**  
**MINUTES**  
**Tuesday, June 21, 2022**

**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 00:00:01)*

**COUNCIL MEMBERS PRESENT:**

Mayor Joe Stear  
 Council President McPherson  
 Council Member Chris Bruce  
 Council Member Warren Christensen  
 Council Member John Laraway

**CITY STAFF PRESENT:**

Marc Bybee, City Attorney  
 Chris Engels, City Clerk  
 Jared Empey, City Treasurer  
 Mike Fratusco, Kuna Police Chief  
 Doug Hanson, P & Z Director  
 Nancy Stauffer, HR Director  
 Bobby Withrow, Parks Director

**2. Invocation**

**3. Pledge of Allegiance: Mayor Stear**

*(Timestamp 00:00:16)*

**4. 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 00:00:36)*

**A. Regular City Council Meeting Minutes Dated June 7, 2022**

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.

**B. Accounts Payable Dated June 16, 2022, in the amount of \$1,450,916.59**

**C. Findings of Fact Conclusions of Law**

1. 2022 Area of City Impact Boundary Adjustment
2. Case No. 21-17-AN (Annexation), 21-06-CPF (Combination Preliminary and Final Plat) & 21-06-DA (Development Agreement) Skylar Ranch Subdivision

**D. Resolutions**

1. Resolution R38-2022

A RESOLUTION OF THE CITY COUNCIL FOR KUNA, IDAHO APPROVING A PERFORMANCE BOND BY M3 ID VALOR GOLF VILLAS, LLC, FOR ROBINHOOD SUBDIVISION NO. 2 FOR UNCOMPLETED WORK INCLUDING STREET LIGHTING, FENCING AND LANDSCAPING PURSUANT TO THE TERMS OF THIS RESOLUTION.

2. Resolution R44-2022

A RESOLUTION OF THE CITY COUNCIL OF KUNA, IDAHO AUTHORIZING THE MAYOR TO EXECUTE AND THE CLERK TO ATTEST TO THE PRECONSTRUCTION SEWER EXTENSION REIMBURSEMENT COSTS AGREEMENT WITH SELECT DEVELOPMENT AND CONTRACTING LLC., AND THE WESTPARK COMPANY INC., IN THE AMOUNT OF THREE MILLION FIVE HUNDRED FIFTY THOUSAND FOUR HUNDRED NINETY-NINE DOLLARS AND THIRTY CENTS (\$3,550,499.30). THE ITEMS LISTED IN BID ARE REIMBURSEABLE WHICH CITY WILL PAY ONE MILLION SEVEN HUNDRED SEVENTY-FIVE THOUSAND TWO HUNDRED FORTY-NINE DOLLARS AND SIXTY-FIVE CENTS OF WHICH IS FIFTY PERCENT (50%) UPFRONT AND THE REMAINING FIFTY PERCENT (50%) OVER A TEN (10) YEAR PERIOD IN ACCORDANCE TO PARAGRAPH 10 OF AGREEMENT.

<http://kunacity.id.gov/DocumentCenter/View/8026/R44-2022-Preconstruction-Sewer-Reimbursement-Extension-PDF>

**E. Alcohol Licensing**

1. The Pork Belly, John House and Kelby Rovig.

**Motion To:** Approve the Consent Agenda as published

**Motion By:** Council President McPherson

**Motion Seconded:** Council Member Christensen

**Further Discussion:** None

**Approved by the Following Roll Call Vote:**

**Voting Aye:** Council Members Bruce, Christensen, Laraway, McPherson

**Voting No:** None

**Absent:** None

**Motion Passed:** 4-0-0

## 5. External Reports:

*(Timestamp 00:01:11)*

### A. ACHD Presentation on the Chip Seal Schedule.

ACHD Staff presented the Chip Seal Program and stood for questions.

Council Member Christensen asked about lane closures and timing.

ACHD responded.

## 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 00:17:28)*

- A. Case Nos. 20-01-PUD (Planned Unit Development), 20-08-S (Preliminary Plat), 20-06-ZC (Rezone), 22-01-V (Variance), 20-05-SUP (Special Use Permit) & 20-01-DA (Development Agreement) for Merlin Cottages Subdivision – Jessica Reid, Planner I  
 - **Tabled to a date certain of 07.05.2022**

A Team Boise, requests Planned Unit Development approval for an approx. 7.04-acres with C-1 (Neighborhood Commercial) & R-12 (High Density Residential) zones. In addition, Applicant requests Preliminary Plat approval to subdivide the parcel into 66 total lots (54 single family, 6 common & 6 commercial); a Variance is requested to reduce side property line setbacks. The subject site is located at 115 N Sailer Avenue, Kuna, ID, 83634, within Section 24, Township 2 North, Range 1 West; (APNs: R5672430020, R5672430040, R5672430060)

<http://kunacity.id.gov/DocumentCenter/View/8027/Merlin-Cottages-Subdivision-Staff-Packet-CC-PDF>

*Open Public Hearing*

*Receive evidence*

*Consideration to close evidence presentation and proceed to deliberation*

**Motion To:** **Table until July 5, 2022** Case Nos. 20-01-PUD (Planned Unit Development), 20-08-S (Preliminary Plat), 20-06-ZC (Rezone), 22-01-V (Variance), & 20-01-DA (Development Agreement) for Merlin Cottages Subdivision.

**Motion By:** Council President McPherson

**Motion Seconded:** Council Member Christensen

**Voting No:** None

**Absent:** None

**Motion Passed:** 4-0-0

## 7. Business Items:

*(Timestamp 00:19:08)*

- A. Consideration of Danskin Re-allocation of Funds. Paul Stevens, Public Works Director  
**ACTION ITEM**

Paul Stevens reviewed the request and stood for questions.

**Motion To:** Approve Danskin re-allocation of funds

**Motion By:** Council President McPherson

**Motion Seconded:** Council Member Christensen

**Further Discussion:** None

**Absent:** None

**Motion Passed:** 4-0-0

- B. Consideration of Re-allocation of funds from the Pivot Fund to purchase a new mixed liquor pump and 2 pump rebuild kits. Paul Stevens, Public Works Director. **ACTION ITEM**

*(Timestamp 00:20:37)*

Paul Stevens reviewed request and stood for questions.

**Motion To:** Approve re-allocation of funds from the Pivot Fund

**Motion By:** Council President McPherson

**Motion Seconded:** Council Member Christensen

**Further Discussion:** None

**Absent:** None

**Motion Passed:** 4-0-0

- C. Findings of Fact and Conclusions of Law 2022 Comprehensive Plan Map Amendment. Doug Hansen, Planning and Zoning Director **ACTION ITEM**

*(Timestamps 00:23:15)*

Doug Hansen reviewed the Findings of Fact and Conclusions of Law and why it was placed on business and stood for questions.

Council Member Christensen asked about the current map and the previous discussion about the 2022 Comprehensive Plan Map.

Doug Hansen responded to the question.

Marc Bybee gave clarification for the record.

**Motion To:** Approve a public hearing for the 2022 Comprehensive Plan Map Amendment.

**Motion By:** Council President McPherson  
**Motion Seconded:** Council Member Christensen  
**Further Discussion:** None  
**Absent:** None  
**Motion Passed:** 4-0-0

- D. Case No. 22-03-LS (Lot Split) Idaho Power Hawk Substation – Idaho Power Company requests approval to split an approximately 106.08-acre parcel into two (2) parcels, in order to facilitate a future Idaho Power Substation. The future substation parcel is proposed to be approx. 3.11-acres, the remaining parcel is proposed to be approximately 103.96-acres. The subject site is located at W Kuna Mora Road (APN: S1434336100); Section 34, Township 2 North, Range 1 East. Doug Hansen, Planning and Zoning Director. **ACTION ITEM**  
*(Timestamp 00:29:27)*

Doug Hansen reviewed the Lot Split and stood for questions.

**Motion To:** Approve Case No. 22-03-LS (Lot Split) Idaho Power Hawk Substation  
**Motion By:** Council President McPherson  
**Motion Seconded:** Council Member Christensen  
**Further Discussion:** None  
**Absent:** None  
**Motion Passed:** 4-0-0

- E. Consideration to approve R45-2022 ADP contract for architectural services, Bobby Withrow, Parks Director **ACTION ITEM**  
*(Timestamp 00:31:46)*

A RESOLUTION OF THE CITY COUNCIL OF KUNA, IDAHO AUTHORIZING THE MAYOR, AS THE AUTHORIZED SIGNER FOR THE SCOPE OF WORK AND CONTRACTING SERVICES OF ADP ARCHITECTS FOR THE NEW KUNA POLICE STATION ON BEHALF OF THE CITY OF KUNA; AND AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND THE CITY CLERK TO ATTEST TO SAID SIGNATURE.

Chris Engels filled in for Bobby Withrow and reviewed Resolution R45-2022 and stood for questions.

**Motion To:** Approve Resolution R45-2022 ADP contract for architectural services  
**Motion By:** Council President McPherson  
**Motion Seconded:** Council Member Christensen  
**Further Discussion:** None  
**Absent:** None  
**Motion Passed:** 4-0-0

- F. Budget Workshop Discussion. Jared Empey, Treasurer **DISCUSSION ITEM**  
*(Timestamp 00:34:51)*

Jared Empey reviewed the budget projections for each fund and stood for questions.

Chad Gordon reviewed potential rate increases for FY23 and stood for question.

## **8. Ordinances:**

*(Timestamp 01:03:15)*

### **A. Consideration to approve Ordinance 2022-18 ACTION ITEM**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KUNA:

- MAKING CERTAIN FINDINGS; and
- ENLARGING THE BOUNDARIES OF THE KUNA MUNICIPAL IRRIGATION SYSTEM BY THE INCLUSION OF ADA COUNTY ASSESSOR'S CITY OF KUNA; AND
- DECLARING WATER RIGHTS APPURTENANT THERETO ARE POOLED FOR DELIVERY PURPOSES; and
- DIRECTING THE CITY CLERK TO RECORD THIS ORDINANCE AS PROVIDED BY LAW; and
- DIRECTING THE CITY ENGINEER TO PROVIDE NOTICE OF THIS ORDINANCE TO THE NEW YORK IRRIGATION DISTRICT, THE OWNERS AND UPDATE THE IRRIGATION SYSTEM MAP; and
- PROVIDING AN EFFECTIVE DATE.

*Consideration to waive three readings  
Consideration to approve Ordinance*

**Motion To:** Waive three readings of Ordinance 2022-18

**Motion By:** Council President McPherson

**Motion Seconded:** Council Member Christensen

**Further Discussion:** None

**Absent:** None

**Motion Passed:** 4-0-0

**Motion To:** Approve Ordinance 2022-18

**Motion By:** Council President McPherson

**Motion Seconded:** Council Member Christensen

**Approved by the Following Roll Call Vote:**

**Voting Aye:** Council Members, Bruce, Christensen, Laraway and McPherson

**Voting No:** None

**Absent:** None

**Motion Passed:** 4-0-0

**B. Consideration to approve Ordinance 2022-19 ACTION ITEM**  
*(Timestamp 01:04:41)*

A MUNICIPAL ANNEXATION AND ZONING ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KUNA:

- MAKING CERTAIN FINDINGS AND DECLARATION OF AUTHORITY; AND
- ANNEXING CERTAIN REAL PROPERTIES, TO WIT: ADA COUNTY ASSESSOR’S PARCEL NOS. R5462680100 OWNED BY MARKOVETZ DONALD J AND S1428223050 OWNED BY BOISE BASIN DEVELOPMENT LLC WITHIN UNINCORPORATED AREA OF ADA COUNTY, IDAHO AND CONTIGUOUS TO THE CORPORATE LIMITS OF THE CITY OF KUNA, INTO THE CITY OF KUNA, IDAHO; AND
- ESTABLISHING THE ZONING CLASSIFICATIONS OF SAID REAL PROPERTIES; AND
- DIRECTING THE CITY ENGINEER AND THE CITY CLERK; AND
- PROVIDING AN EFFECTIVE DATE.

*Consideration to waive three readings*  
*Consideration to approve Ordinance*

**Motion To:** Waive three readings of Ordinance 2022-19

**Motion By:** Council President McPherson

**Motion Seconded:** Council Member Christensen

**Further Discussion:** None

**Absent:** None

**Motion Passed:** 4-0-0

**Motion To:** Approve Ordinance 2022-19

**Motion By:** Council President McPherson

**Motion Seconded:** Council Member Christensen

**Approved by the Following Roll Call Vote:**

**Voting Aye:** Council Members, Bruce, Christensen, Laraway and McPherson

**Voting No:** None

**Absent:** None

**Motion Passed:** 4-0-0

**9. Executive Session:**

**10. Mayor/Council Announcements:**

Kuna School District canceled the joint meeting that was going to be held on June 29, 2022 due to “scheduling conflicts”

**11. Adjournment: 7:17 P.M.**

\_\_\_\_\_  
Joe L. Stear, Mayor

ATTEST:

\_\_\_\_\_  
Chris Engels, City Clerk

*Minutes prepared by Nathan Stanley, Deputy City Clerk  
Date Approved: CCM 07.05.2022*

City of Kuna

## Payment Approval Report - City Council Approval

Page: 1

Report dates: 6/17/2022-6/30/2022

Jun 30, 2022 09:56AM

## 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
<b>2M COMPANY, INC.</b>												
1461	2M COMPANY, INC.	204015342-00	13836	<u>SPRINKLER PARTS FOR BERNIE FISHER PARK, J.MORFIN, JUN.'22</u>	06/16/2022	346.27	.00	<u>01-6150 MAINTENANCE &amp; REPAIRS - SYSTEM</u>	1004	6/22		
Total 204015342-00:						346.27	.00					
1461	2M COMPANY, INC.	204015495-00	13862	<u>SPRINKLER PARTS FOR BERNIE FISHER PARK, J.MORFIN, JUN.'22</u>	06/22/2022	336.15	.00	<u>01-6150 MAINTENANCE &amp; REPAIRS - SYSTEM</u>	1004	6/22		
Total 204015495-00:						336.15	.00					
Total 2M COMPANY, INC.:						682.42	.00					
<b>ABC STAMP, SIGNS &amp; AWARDS</b>												
277	ABC STAMP, SIGNS & AWARDS	0561187	13768	<u>4 NAME PLATES FOR KUNA IMPACT FEE COMMITTEE MEMBERS, N. STANLEY, JUNE, '22</u>	06/15/2022	72.63	.00	<u>01-6165 OFFICE SUPPLIES</u>	0	6/22		
Total 0561187:						72.63	.00					
277	ABC STAMP, SIGNS & AWARDS	0561199	13732	<u>NAME PLATES FOR G. GREGER &amp; J. MAIN, P&amp;Z COMMISSIONERS, MAY, '22</u>	06/16/2022	37.79	.00	<u>01-6165 OFFICE SUPPLIES</u>	1003	6/22		
Total 0561199:						37.79	.00					
Total ABC STAMP, SIGNS & AWARDS:						110.42	.00					
<b>ADA COUNTY PROSECUTING ATTORNE</b>												
176	ADA COUNTY PROSECUTING ATTORNE	06232022ACP		<u>PROSECUTORIAL SERVICES FOR JULY 2022</u>	06/23/2022	4,500.00	.00	<u>01-6203 PROSECUTORIAL SERVICES</u>	0	6/22		

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 06232022ACPA:						4,500.00	.00					
Total ADA COUNTY PROSECUTING ATTORNE:						4,500.00	.00					
<b>ADVANCED COMMUNICATIONS, INC.</b>												
1566	ADVANCED COMMUNICATIONS, INC.	32895		<u>QUARTERLY MAINTENANCE CHARGE, 07/01-09/30/2022-ADMIN</u>	06/01/2022	94.08	.00	01-6255 TELEPHONE	0	6/22		
1566	ADVANCED COMMUNICATIONS, INC.	32895		<u>QUARTERLY MAINTENANCE CHARGE, 07/01-09/30/2022-WATER</u>	06/01/2022	87.36	.00	20-6255 TELEPHONE EXPENSE	0	6/22		
1566	ADVANCED COMMUNICATIONS, INC.	32895		<u>QUARTERLY MAINTENANCE CHARGE, 07/01-09/30/2022-SEWER</u>	06/01/2022	87.36	.00	21-6255 TELEPHONE EXPENSE	0	6/22		
1566	ADVANCED COMMUNICATIONS, INC.	32895		<u>QUARTERLY MAINTENANCE CHARGE, 07/01-09/30/2022-PI</u>	06/01/2022	33.60	.00	25-6255 TELEPHONE EXPENSE	0	6/22		
1566	ADVANCED COMMUNICATIONS, INC.	32895		<u>QUARTERLY MAINTENANCE CHARGE, 07/01-09/30/2022-P&amp;Z</u>	06/01/2022	33.60	.00	01-6255 TELEPHONE	1003	6/22		
Total 32895:						336.00	.00					
Total ADVANCED COMMUNICATIONS, INC.:						336.00	.00					
<b>ALLOWAY ELECTRIC CO</b>												
1087	ALLOWAY ELECTRIC CO	0002173-IN		<u>REPLACEMENT OF STREET LIGHT AT THE RED HAWK SQUARE DEVELOPMENT DUE TO AUTO ACCIDENT, D.CROSSLEY, JUN.'22</u>	06/21/2022	5,280.55	.00	01-6142 MAINT. & REPAIR - EQUIPMENT	1002	6/22		
Total 0002173-IN:						5,280.55	.00					
Total ALLOWAY ELECTRIC CO:						5,280.55	.00					
<b>ALPINE OFFICE PRODUCTS</b>												
2118	ALPINE OFFICE PRODUCTS	WO-10621-3	13741	<u>MINTS FOR CUSTOMER SERVICE, CITY HALL, JUN.'22 - ADMIN</u>	06/22/2022	8.32	.00	01-6165 OFFICE SUPPLIES	0	6/22		

City of Kuna

 Payment Approval Report - City Council Approval  
 Report dates: 6/17/2022-6/30/2022

 Page: 3  
 Jun 30, 2022 09:56AM

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
2118	ALPINE OFFICE PRODUCTS	WO-10621-3	13741	<u>MINTS FOR CUSTOMER SERVICE, CITY HALL, JUN.'22 - WATER</u>	06/22/2022	5.69	.00	<u>20-6165 OFFICE SUPPLIES</u>	0	6/22		
2118	ALPINE OFFICE PRODUCTS	WO-10621-3	13741	<u>MINTS FOR CUSTOMER SERVICE, CITY HALL, JUN.'22 - SEWER</u>	06/22/2022	5.69	.00	<u>21-6165 OFFICE SUPPLIES</u>	0	6/22		
2118	ALPINE OFFICE PRODUCTS	WO-10621-3	13741	<u>MINTS FOR CUSTOMER SERVICE, CITY HALL, JUN.'22 - P.I</u>	06/22/2022	2.20	.00	<u>25-6165 OFFICE SUPPLIES</u>	0	6/22		
Total WO-10621-3:						21.90	.00					
2118	ALPINE OFFICE PRODUCTS	WO-10900-1	13866	<u>MARKERS AND PENS FOR M.WEBB, JUN.'22 - WATER</u>	06/23/2022	9.73	.00	<u>20-6165 OFFICE SUPPLIES</u>	0	6/22		
2118	ALPINE OFFICE PRODUCTS	WO-10900-1	13866	<u>MARKERS AND PENS FOR M.WEBB, JUN.'22 - SEWER</u>	06/23/2022	9.73	.00	<u>21-6165 OFFICE SUPPLIES</u>	0	6/22		
2118	ALPINE OFFICE PRODUCTS	WO-10900-1	13866	<u>MARKERS AND PENS FOR M.WEBB, JUN.'22 -</u>	06/23/2022	3.71	.00	<u>25-6165 OFFICE SUPPLIES</u>	0	6/22		
Total WO-10900-1:						23.17	.00					
Total ALPINE OFFICE PRODUCTS:						45.07	.00					
<b>BIG SKY RENTALS LLC</b>												
1846	BIG SKY RENTALS LLC	10630	13446	<u>8.3 GALLONS OF PROPANE, M. NADEAU, APRIL'22</u>	04/12/2022	33.12	33.12	<u>21-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22	06/24/2022	
Total 10630:						33.12	33.12					
Total BIG SKY RENTALS LLC:						33.12	33.12					
<b>BOISE RIGGING SUPPLY</b>												
246	BOISE RIGGING SUPPLY	B123385	13877	<u>CABLE ON SEWER TRUCK BOOM REPLACED. R. DAVILA, JUNE.'22</u>	06/23/2022	389.05	.00	<u>21-6142 MAINT. &amp; REPAIRS - EQUIPMENT</u>	0	6/22		

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Total B123385:						389.05	.00					
Total BOISE RIGGING SUPPLY:						389.05	.00					
<b>BOISE RIVER FENCE</b>												
2105	BOISE RIVER FENCE	22532	13811	<u>FENCE FOR RISING SUN PI POND, D.CROSSLEY, JUN.22</u>	06/16/2022	2,800.00	.00	<u>25-6150 MAINT. &amp; REPAIRS - SYSTEM (PI)</u>	0	6/22		
Total 22532:						2,800.00	.00					
Total BOISE RIVER FENCE:						2,800.00	.00					
<b>BOISE-KUNA IRRIGATION DISTRICT</b>												
12	BOISE-KUNA IRRIGATION DISTRICT	06242022BKID		<u>SPRING ASSESSMENT FOR KERN RIVER HEIGHTS, JUNE, '22</u>	06/24/2022	462.91	462.91	<u>25-6116 IRRIGATION / WATER COSTS</u>	0	6/22	06/24/2022	
Total 06242022BKIDKO:						462.91	462.91					
Total BOISE-KUNA IRRIGATION DISTRICT:						462.91	462.91					
<b>CENTURYLINK</b>												
62	CENTURYLINK	208922917954		<u>DEDICATED LANDLINE TO ELEVATOR AT CITY HALL,06/07-07/06/2022-ADMIN</u>	06/07/2022	14.73	14.73	<u>01-6255 TELEPHONE</u>	0	6/22	06/24/2022	
62	CENTURYLINK	208922917954		<u>DEDICATED LANDLINE TO ELEVATOR AT CITY HALL,06/07-07/06/2022-WATER</u>	06/07/2022	13.67	13.67	<u>20-6255 TELEPHONE EXPENSE</u>	0	6/22	06/24/2022	
62	CENTURYLINK	208922917954		<u>DEDICATED LANDLINE TO ELEVATOR AT CITY HALL,06/07-07/06/2022-SEWER</u>	06/07/2022	13.67	13.67	<u>21-6255 TELEPHONE EXPENSE</u>	0	6/22	06/24/2022	
62	CENTURYLINK	208922917954		<u>DEDICATED LANDLINE TO ELEVATOR AT CITY HALL,06/07-07/06/2022-PI</u>	06/07/2022	5.26	5.26	<u>25-6255 TELEPHONE EXPENSE</u>	0	6/22	06/24/2022	
62	CENTURYLINK	208922917954		<u>DEDICATED LANDLINE TO ELEVATOR AT CITY HALL,06/07-07/06/2022-P&amp;Z</u>	06/07/2022	5.26	5.26	<u>01-6255 TELEPHONE</u>	1003	6/22	06/24/2022	

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Total 2089229179548B06072022:						52.59	52.59					
Total CENTURYLINK:						52.59	52.59					
<b>COREY BARTON HOMES, INC.</b>												
479	COREY BARTON HOMES, INC.	06242022CBH		<u>REFUND 3 KRFD IMPACT FEES-CHARGED IN ERROR</u>	06/24/2022	2,472.00	2,472.00	30-2082 KRFD IMPACT FEE	0	6/22	06/24/2022	
Total 06242022CBH:						2,472.00	2,472.00					
Total COREY BARTON HOMES, INC.:						2,472.00	2,472.00					
<b>CUSTOM ELECTRIC, INC.</b>												
147	CUSTOM ELECTRIC, INC.	8902	13833	<u>SCADA TROUBLESHOOTING FOR PI STATIONS, D. CROSSLEY, JUNE '22</u>	06/16/2022	420.00	.00	25-6150 MAINT. & REPAIRS - SYSTEM (PI)	0	6/22		
Total 8902:						420.00	.00					
147	CUSTOM ELECTRIC, INC.	8904	13907	<u>PATAGONIA LIFT STATION UPGRADE, T.FLEMING, JUN.'22</u>	06/16/2022	1,433.78	.00	21-6150 M & R - SYSTEM	0	6/22		
Total 8904:						1,433.78	.00					
147	CUSTOM ELECTRIC, INC.	8908	13907	<u>PATAGONIA LIFT STATION UPGRADE, T.FLEMING, JUN.'22</u>	06/24/2022	459.00	.00	21-6150 M & R - SYSTEM	0	6/22		
Total 8908:						459.00	.00					
147	CUSTOM ELECTRIC, INC.	8912	13893	<u>NEW A/C UNIT FOR CEDAR WELL, D. CROSSLEY, JUNE'22</u>	06/24/2022	3,294.21	.00	20-6150 M & R - SYSTEM	0	6/22		
Total 8912:						3,294.21	.00					
Total CUSTOM ELECTRIC, INC.:						5,606.99	.00					

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<b>D &amp; B SUPPLY</b>												
75	D & B SUPPLY	44036	13879	<u>SHIRTS FOR RODEO, N. STANLEY, JUNE, '22</u>	06/23/2022	530.96	.00	<u>01-6135 PUBLIC ENTERTAINMENT</u>	0	6/22		
Total 44036:						530.96	.00					
75	D & B SUPPLY	44737		<u>FISHING BAIT FOR RANGERS, J.MORFIN, JUN,'22</u>	06/27/2022	27.73	.00	<u>01-6135 PUBLIC ENTERTAINMENT</u>	1086	6/22		
Total 44737:						27.73	.00					
75	D & B SUPPLY	49874	13829	<u>OIL, CABLE AND CABLE CLAMPS, J. MORFFIN, JUNE'22</u>	06/16/2022	113.43	.00	<u>01-6150 MAINTENANCE &amp; REPAIRS - SYSTEM</u>	1004	6/22		
75	D & B SUPPLY	49874	13829	<u>EDGER TOOL, J. MORFFIN, JUNE'22</u>	06/16/2022	106.99	.00	<u>01-6175 SMALL TOOLS</u>	1004	6/22		
Total 49874:						220.42	.00					
75	D & B SUPPLY	50621	13876	<u>4 BOTTLES SUNSCREEN, D. CROSSLEY, JUNE, '22-WATER</u>	06/23/2022	26.86	.00	<u>20-6230 SAFETY TRAINING &amp; EQUIPMENT</u>	0	6/22		
75	D & B SUPPLY	50621	13876	<u>4 BOTTLES SUNSCREEN, D. CROSSLEY, JUNE, '22-SEWER</u>	06/23/2022	26.86	.00	<u>21-6230 SAFETY TRAINING &amp; EQUIPMENT</u>	0	6/22		
75	D & B SUPPLY	50621	13876	<u>4 BOTTLES SUNSCREEN, D. CROSSLEY, JUNE, '22-P</u>	06/23/2022	10.24	.00	<u>25-6230 SAFETY TRAINING &amp; EQUIPMENT</u>	0	6/22		
Total 50621:						63.96	.00					
75	D & B SUPPLY	51429	13894	<u>FISHING SUPPLIES FOR RANGER PROGRAM, J. MORFIN, JUNE'22</u>	06/27/2022	31.32	.00	<u>01-6135 PUBLIC ENTERTAINMENT</u>	1086	6/22		
Total 51429:						31.32	.00					

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Total D & B SUPPLY:						874.39	.00					
<b>DUBOIS CHEMICALS INC</b>												
512	DUBOIS CHEMICALS INC	IN-2294686	13736	<u>POLYMER FOR DEWATERING, T.SHAFFER, MAY. '22</u>	06/22/2022	3,384.00	.00	<u>21-6151 M &amp; R - PROCESS CHEMICALS</u>	0	6/22		
Total IN-2294686:						3,384.00	.00					
512	DUBOIS CHEMICALS INC	IN-2295547	13861	<u>1 TOTE CHLORINE, D. CROSSLEY, JUNE. '22</u>	06/24/2022	757.35	.00	<u>21-6151 M &amp; R - PROCESS CHEMICALS</u>	0	6/22		
Total IN-2295547:						757.35	.00					
512	DUBOIS CHEMICALS INC	IN-2297424	13887	<u>1 TOTE CHLORINE, D. CROSSLEY, JUNE. '22</u>	06/28/2022	757.35	.00	<u>20-6151 M &amp; R - PROCESS CHEMICALS</u>	0	6/22		
Total IN-2297424:						757.35	.00					
Total DUBOIS CHEMICALS INC:						4,898.70	.00					
<b>DYNA PARTS LLC</b>												
2115	DYNA PARTS LLC	259536	13814	<u>OIL, FUNNEL, &amp; DRAIN PAIN, FOR FLEET, JUN.'22 - ADMIN</u>	06/13/2022	6.47	.00	<u>01-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22		
2115	DYNA PARTS LLC	259536	13814	<u>OIL, FUNNEL, &amp; DRAIN PAIN, FOR FLEET, JUN.'22 - WATER</u>	06/13/2022	2.59	.00	<u>20-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22		
2115	DYNA PARTS LLC	259536	13814	<u>OIL, FUNNEL, &amp; DRAIN PAIN, FOR FLEET, JUN.'22 - SEWER</u>	06/13/2022	2.59	.00	<u>21-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22		
2115	DYNA PARTS LLC	259536	13814	<u>OIL, FUNNEL, &amp; DRAIN PAIN, FOR FLEET, JUN.'22 - P.I</u>	06/13/2022	1.29	.00	<u>25-6305 VEHICLE MAINTENANCE &amp; REPAIR</u>	0	6/22		



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				<u>DURHAM, JUNE, '22</u>	06/20/2022	22.59	.00	<u>21-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22		
	Total 259960:					22.59	.00					
2115	DYNA PARTS LLC	260009	13857	<u>CONDENSER FOR TRUCK #4, J.DURHAM, JUN.'22</u>	06/21/2022	161.80	.00	<u>21-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22		
	Total 260009:					161.80	.00					
	Total DYNA PARTS LLC:					299.74	.00					
<b>FATBEAM LLC</b>												
1831	FATBEAM LLC	26961		<u>MONTHLY RECURRING CHARGE FOR INTERNET SERVICE, JULY, '22-ADMIN</u>	07/01/2022	95.00	.00	<u>01-6052 CONTRACT SERVICES</u>	0	6/22		
1831	FATBEAM LLC	26961		<u>MONTHLY RECURRING CHARGE FOR INTERNET SERVICE, JULY, '22-WATER</u>	07/01/2022	65.00	.00	<u>20-6052 CONTRACT SERVICES</u>	0	6/22		
1831	FATBEAM LLC	26961		<u>MONTHLY RECURRING CHARGE FOR INTERNET SERVICE, JULY, '22-SEWER</u>	07/01/2022	65.00	.00	<u>21-6052 CONTRACT SERVICES</u>	0	6/22		
1831	FATBEAM LLC	26961		<u>MONTHLY RECURRING CHARGE FOR INTERNET SERVICE, JULY, '22-PI</u>	07/01/2022	25.00	.00	<u>25-6052 CONTRACT SERVICES</u>	0	6/22		
	Total 26961:					250.00	.00					
	Total FATBEAM LLC:					250.00	.00					
<b>FERGUSON ENTERPRISES INC</b>												
219	FERGUSON ENTERPRISES INC	0822873-1		<u>FITTINGS TO REPLACE STOCK, J COX, JUNE'22-WATER</u>	06/09/2022	330.58	.00	<u>20-6150 M &amp; R - SYSTEM</u>	0	6/22		
219	FERGUSON ENTERPRISES INC	0822873-1		<u>FITTINGS TO REPLACE STOCK, J COX, JUNE'22-PI</u>	06/09/2022	82.65	.00	<u>25-6150 MAINT. &amp; REPAIRS - SYSTEM (PI)</u>	0	6/22		

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 0822873-1:						413.23	.00					
219	FERGUSON ENTERPRISES INC	0823442	13778	<u>TRANSFER PUMP AND DEWATERING PUMP, J. WEBB, JUNE. '22-WATER</u>	06/08/2022	629.40	.00	<u>20-6175 SMALL TOOLS</u>	0	6/22		
219	FERGUSON ENTERPRISES INC	0823442	13778	<u>TRANSFER PUMP AND DEWATERING PUMP, J. WEBB, JUNE. '22-PI</u>	06/08/2022	157.36	.00	<u>25-6175 SMALL TOOLS</u>	0	6/22		
219	FERGUSON ENTERPRISES INC	0823442	13778	<u>ALUMINUM COUPLERS, J. WEBB, JUNE. '22</u>	06/08/2022	9.95	.00	<u>20-6150 M &amp; R - SYSTEM</u>	0	6/22		
Total 0823442:						796.71	.00					
219	FERGUSON ENTERPRISES INC	0823609	13795	<u>5 COUPLERS, 2 CAMLOCKS, J. LISH, JUNE. '22</u>	06/15/2022	168.10	.00	<u>21-6150 M &amp; R - SYSTEM</u>	0	6/22		
Total 0823609:						168.10	.00					
Total FERGUSON ENTERPRISES INC:						1,378.04	.00					
<b>FILTRATION TECHNOLOGY</b>												
108	FILTRATION TECHNOLOGY	S8210	13856	<u>15 BARRELS OF AQUA MAG, M.DAVILA, JUN. '22</u>	06/21/2022	8,730.00	.00	<u>20-6151 M &amp; R - PROCESS CHEMICALS</u>	0	6/22		
Total S8210:						8,730.00	.00					
Total FILTRATION TECHNOLOGY:						8,730.00	.00					
<b>FIRE EXTINGUISHER CO., INC</b>												
110	FIRE EXTINGUISHER CO., INC	68290		<u>FIRE SUPPRESSION SYSTEM ANNUAL SERVICE FOR SENIOR CENTER, JUN.'22</u>	06/22/2022	176.00	.00	<u>01-6140 MAINT. &amp; REPAIR BUILDING</u>	1001	6/22		
Total 68290:						176.00	.00					



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				<u>STANLEY, JUNE. '22</u>	06/15/2022	289.50	.00	<u>25-6125 LEGAL PUBLICATIONS</u>	0	6/22		
Total 22974:						289.50	.00					
1802	IDAHO PRESS TRIBUNE, LLC	23173	13749	<u>AD# 246228 LEGAL PUBLIC NOTICE, COMBINED PUBLIC HEARINGS PURSUANT TO IDAHO CODE, IMPACT FEES FOR PARKS, FIRE, AND POLICE - N. STANLEY, JUNE. '22</u>	06/22/2022	801.84	.00	<u>01-6125 LEGAL PUBLICATIONS</u>	0	6/22		
Total 23173:						801.84	.00					
1802	IDAHO PRESS TRIBUNE, LLC	23174	13823	<u>AD# 249209, LEGAL PUBLIC NOTICE, REQUIREMENTS FOR UPDATES FOR PW, PROFESSIONAL SERVICES ROSTER, N. STANLEY, JUNE, '22-WATER</u>	06/22/2022	92.38	.00	<u>20-6125 LEGAL PUBLICATIONS</u>	0	6/22		
1802	IDAHO PRESS TRIBUNE, LLC	23174	13823	<u>AD# 249209, LEGAL PUBLIC NOTICE, REQUIREMENTS FOR UPDATES FOR PW, PROFESSIONAL SERVICES ROSTER, N. STANLEY, JUNE, '22-WATER</u>	06/22/2022	92.38	.00	<u>21-6125 LEGAL PUBLICATIONS EXPENSE</u>	0	6/22		
1802	IDAHO PRESS TRIBUNE, LLC	23174	13823	<u>AD# 249209, LEGAL PUBLIC NOTICE, REQUIREMENTS FOR UPDATES FOR PW, PROFESSIONAL SERVICES ROSTER, N. STANLEY, JUNE, '22-WATER</u>	06/22/2022	35.20	.00	<u>25-6125 LEGAL PUBLICATIONS</u>	0	6/22		
Total 23174:						219.96	.00					
1802	IDAHO PRESS TRIBUNE, LLC	23175	13832	<u>AD#250238, LEGAL PUBLIC NOTICE, CASE NO. 22-06-AN, 14375 S COLE RD, J. REID, JUNE. '22</u>	06/22/2022	44.04	.00	<u>01-6125 LEGAL PUBLICATIONS</u>	1003	6/22		
Total 23175:						44.04	.00					

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1802	IDAHO PRESS TRIBUNE, LLC	23176	13841	<u>AD# 250239, LEGAL PUBLIC NOTICE, CASE NO. 22-01-SUP, 1118 N CAMBRICK DR-IN HOME DAYCARE, J. REID, JUNE, '22</u>	06/22/2022	47.74	.00	<u>01-6125, LEGAL PUBLICATIONS</u>	1003	6/22		
Total 23176:						47.74	.00					
1802	IDAHO PRESS TRIBUNE, LLC	23177	13808	<u>AD# 250242, LEGAL PUBLIC NOTICE, CASE NO. 21-15-AN, ROCK FALLS SUBDIVISION, J. REID, JUNE, '22</u>	06/22/2022	53.66	.00	<u>01-6125, LEGAL PUBLICATIONS</u>	1003	6/22		
Total 23177:						53.66	.00					
Total IDAHO PRESS TRIBUNE, LLC:						1,653.28	.00					
<b>IDAHO STATE POLICE</b>												
1509	IDAHO STATE POLICE	06172022IDSP		<u>NEW EMPLOYEE FINGERPRINTING, T. ORMISTON, S22115510</u>	06/17/2022	10.00	.00	<u>01-5950, TEAM BUILDING, ONBOARDING</u>	0	6/22		
1509	IDAHO STATE POLICE	06172022IDSP		<u>SOLICITOR BACKGROUND CHECK, S22115510, S22115511, S22115512, S22115513, S22120253</u>	06/17/2022	166.25	.00	<u>01-2075, UNEARNED REVENUE</u>	0	6/22		
Total 06172022IDSP:						176.25	.00					
Total IDAHO STATE POLICE:						176.25	.00					
<b>INTEGRITY INSPECTION SOLUTIONS INC</b>												
1981	INTEGRITY INSPECTION SOLUTIONS INC	Y22M6-0945		<u>HYDRO CLEAN LIFT STATION, TRIP CHARGE AND DUMP FEE, T. FLEMING, JUNE, '22</u>	06/20/2022	800.00	.00	<u>21-6150, M &amp; R - SYSTEM</u>	0	6/22		
Total Y22M6-0945:						800.00	.00					
Total INTEGRITY INSPECTION SOLUTIONS INC:						800.00	.00					

**J & M SANITATION, INC.**

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230	J & M SANITATION, INC.	06102022-061		<u>SANITATION RECEIPT TRANSER. 06/10/2022-06/16/2022</u>	06/17/2022	131,139.58	131,139.58	<u>26-7000 SOLID WASTE SERVICE FEES</u>	0	6/22	06/17/2022	
230	J & M SANITATION, INC.	06102022-061		<u>SANITATION RECEIPT TRANSFER LESS FRANCHISE FEE-06/10/2022-06/16/2022</u>	06/17/2022	-12,956.59	-12,956.59	<u>01-4170 FRANCHISE FEES</u>	0	6/22	06/17/2022	
Total 06102022-06162022:						118,182.99	118,182.99					
230	J & M SANITATION, INC.	06172022-062		<u>SANITATION RECEIPT TRANSFER 06/17/2022-06/23/2022</u>	06/24/2022	38,110.84	38,110.84	<u>26-7000 SOLID WASTE SERVICE FEES</u>	0	6/22	06/24/2022	
230	J & M SANITATION, INC.	06172022-062		<u>SANITATION RECEIPT TRANSFER LESS FRANCHISE FEE-06/17/2022-06/23/2022</u>	06/24/2022	-3,765.35	-3,765.35	<u>01-4170 FRANCHISE FEES</u>	0	6/22	06/24/2022	
Total 06172022-06232022:						34,345.49	34,345.49					
Total J & M SANITATION, INC.:						152,528.48	152,528.48					
<b>J-U-B ENGINEERS, INC.</b>												
1236	J-U-B ENGINEERS, INC.	0153742		<u>PROFESSIONAL SERVICES FOR CITY OF KUNA. PARKING LOT DESIGN. PARKS OFFICE 96% COMPLETE. JUNE. '22</u>	06/20/2022	400.00	.00	<u>40-6020 CAPITAL IMPROVEMENTS</u>	1173	6/22		
Total 0153742:						400.00	.00					
1236	J-U-B ENGINEERS, INC.	0153745		<u>PROFESSIONAL SERVICES FROM 05/01-05/28/2022 FOR KUNA OVERPASS PEL PLANNING STUDY.</u>	06/20/2022	11,017.16	.00	<u>40-6020 CAPITAL IMPROVEMENTS</u>	1273	6/22		
Total 0153745:						11,017.16	.00					
1236	J-U-B ENGINEERS, INC.	0153751		<u>PROFESSIONAL SERVICES FROM 04/03-05/28/2022, KUNA-ARPA GRANT ADMIN</u>	06/20/2022	7,850.00	.00	<u>03-6369 CARES ACT/ARPA EXPENDITURE</u>	0	6/22		

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Total 0153751:						7,850.00	.00					
Total J-U-B ENGINEERS, INC.:						19,267.16	.00					
<b>KELLER ASSOCIATES, INC.</b>												
429	KELLER ASSOCIATES, INC.	0220712		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA CIRCINAE VALLEY MODELING SUPPORT-WATER	06/21/2022	320.04	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0220712		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA CIRCINAE VALLEY MODELING SUPPORT-SEWER	06/21/2022	320.04	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0220712		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA CIRCINAE VALLEY MODELING SUPPORT-PI	06/21/2022	121.92	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0220712:						762.00	.00					
429	KELLER ASSOCIATES, INC.	0221406		PROFESSIONAL SERVICES FROM 04/01-04/30/2022 KUNA- RISING SUN 3 CONSTRUCTION -WATER	06/16/2022	360.36	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221406		PROFESSIONAL SERVICES FROM 04/01-04/30/2022 KUNA- RISING SUN 3 CONSTRUCTION -SEWER	06/16/2022	360.36	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221406		PROFESSIONAL SERVICES FROM 04/01-04/30/2022 KUNA- RISING SUN 3 CONSTRUCTION -PI	06/16/2022	137.28	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0221406:						858.00	.00					
429	KELLER ASSOCIATES, INC.	0221408		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- GREYHAWK 9-12 CONSTRUCTION-WATER	06/21/2022	1,062.60	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		

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429	KELLER ASSOCIATES, INC.	0221408		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- GREYHAWK 9-12 CONSTRUCTION-SEWER	06/21/2022	1,062.60	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221408		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- GREYHAWK 9-12 CONSTRUCTION-PI	06/21/2022	404.80	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0221408:						2,530.00	.00					
429	KELLER ASSOCIATES, INC.	0221409		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- SILVERTRAIL 5-7 CONSTRUCTION-WATER	06/21/2022	924.00	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221409		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- SILVERTRAIL 5-7 CONSTRUCTION-SEWER	06/21/2022	924.00	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221409		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- SILVERTRAIL 5-7 CONSTRUCTION-PI	06/21/2022	352.00	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0221409:						2,200.00	.00					
429	KELLER ASSOCIATES, INC.	0221411		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- PATAGONIA 5-8 CONSTRUCTION-WATER	06/21/2022	1,289.40	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221411		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- PATAGONIA 5-8 CONSTRUCTION-SEWER	06/21/2022	1,289.40	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221411		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- PATAGONIA 5-8 CONSTRUCTION-PI	06/21/2022	491.20	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		

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Total 0221411:						3,070.00	.00					
429	KELLER ASSOCIATES, INC.	0221412		PROFESSIONAL SERVICES FROM 04/01-04/30/2022, KUNA- SPRINGHILL 4 CONSTRUCTION -WATER	06/16/2022	1,120.56	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221412		PROFESSIONAL SERVICES FROM 04/01-04/30/2022, KUNA- SPRINGHILL 4 CONSTRUCTION -SEWER	06/16/2022	1,120.56	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221412		PROFESSIONAL SERVICES FROM 04/01-04/30/2022, KUNA- SPRINGHILL 4 CONSTRUCTION -PI	06/16/2022	426.88	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0221412:						2,668.00	.00					
429	KELLER ASSOCIATES, INC.	0221702		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- CAZADOR ESTATES 1-2 CONSTRUCTION-WATER	06/20/2022	1,013.04	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221702		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- CAZADOR ESTATES 1-2 CONSTRUCTION-SEWER	06/20/2022	1,013.04	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221702		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- CAZADOR ESTATES 1-2 CONSTRUCTION-PI	06/20/2022	385.92	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0221702:						2,412.00	.00					
429	KELLER ASSOCIATES, INC.	0221703		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- ATHLETA CONSTRUCTION- WATER	06/20/2022	1,154.16	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221703		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA- ATHLETA CONSTRUCTION- SEWER	06/20/2022	1,154.16	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		

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429	KELLER ASSOCIATES, INC.	0221703		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA-ATHLETA CONSTRUCTION-PI	06/20/2022	439.68	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0221703:						2,748.00	.00					
429	KELLER ASSOCIATES, INC.	0221704		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA-ARBOR RIDGE 7 CONSTRUCTION-WATER	06/20/2022	932.40	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221704		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA-ARBOR RIDGE 7 CONSTRUCTION-SEWER	06/20/2022	932.40	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221704		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA-ARBOR RIDGE 7 CONSTRUCTION-PI	06/20/2022	355.20	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0221704:						2,220.00	.00					
429	KELLER ASSOCIATES, INC.	0221705		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA-DYNAMITE CONSTRUCTION-WATER	06/20/2022	1,080.24	.00	20-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221705		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA-DYNAMITE CONSTRUCTION-SEWER	06/20/2022	1,080.24	.00	21-6202 PROFESSIONAL SERVICES	0	6/22		
429	KELLER ASSOCIATES, INC.	0221705		PROFESSIONAL SERVICES FROM 05/01-05/31/2022, KUNA-DYNAMITE CONSTRUCTION-PI	06/20/2022	411.52	.00	25-6202 PROFESSIONAL SERVICES	0	6/22		
Total 0221705:						2,572.00	.00					
Total KELLER ASSOCIATES, INC.:						22,040.00	.00					
<b>KENDALL FORD OF MERIDIAN LLC</b>												
1616	KENDALL FORD OF MERIDIAN LLC	2343837	13806	BELT FOR SEWER TRUCK F-550 #3, J.DURHAM, JUN.'22	06/10/2022	58.57	.00	21-6305 VEHICLE MAINTENANCE &				

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								REPAIRS	0	6/22		
	Total 2343837:					58.57	.00					
	Total KENDALL FORD OF MERIDIAN LLC:					58.57	.00					
<b>KUNA LUMBER</b>												
499	KUNA LUMBER	A129943	13828	16 EA WEDGE ANCHORS, J.ADAMS, JUN.'22	06/16/2022	54.58	.00	01-6140 MAINT. & REPAIR BUILDING	1001	6/22		
	Total A129943:					54.58	.00					
499	KUNA LUMBER	A130026	13852	STAR DRIVE TORX EPOX BITS, M.DAVILA, JUN.'22	06/20/2022	6.07	.00	20-6175 SMALL TOOLS	0	6/22		
	Total A130026:					6.07	.00					
499	KUNA LUMBER	A130199	13906	2 EA PAINT BRUSHES, M.NADEAU, JUN.'22	06/28/2022	10.24	.00	21-6150 M & R - SYSTEM	0	6/22		
	Total A130199:					10.24	.00					
499	KUNA LUMBER	B163268	13851	ELBOWS, ADAPTERS & COUPLINGS PVC FITTINGS, J. WEBB, JUN.'22	06/20/2022	44.49	.00	25-6150 MAINT. & REPAIRS - SYSTEM (PI)	0	6/22		
	Total B163268:					44.49	.00					
499	KUNA LUMBER	B163313	13863	SPRAY PAINT FOR MARKING SPRINKLER REPAIR, J. MORFIN, JUNE '22	06/22/2022	6.56	.00	01-6150 MAINTENANCE & REPAIRS - SYSTEM	1004	6/22		
	Total B163313:					6.56	.00					
499	KUNA LUMBER	B163325	13865	SPRINKLER PARTS FOR BERNIE FISHER PARK, JUN.'22	06/22/2022	73.29	.00	01-6150 MAINTENANCE & REPAIRS - SYSTEM	1004	6/22		

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Total B163325:						73.29	.00					
499	KUNA LUMBER	B163335	13867	<u>SPRINKLERS FOR BERNIE FISHER, J. PEREZ, JUNE '22</u>	06/22/2022	15.28	.00	<u>01-6150 MAINTENANCE &amp; REPAIRS - SYSTEM</u>	1004	6/22		
Total B163335:						15.28	.00					
499	KUNA LUMBER	B163367	13881	<u>GFI OUTLETS FOR BERNIE FISHER BAND SHELL, S. HOWELL, JUNE '22</u>	06/23/2022	41.38	.00	<u>01-6150 MAINTENANCE &amp; REPAIRS - SYSTEM</u>	1004	6/22		
Total B163367:						41.38	.00					
499	KUNA LUMBER	B163392	13885	<u>PART TO FIX DRAIN AT SENIOR CENTER, S.HOWELL, JUN.'22</u>	06/24/2022	8.09	.00	<u>01-6140 MAINT. &amp; REPAIR BUILDING</u>	1001	6/22		
Total B163392:						8.09	.00					
499	KUNA LUMBER	B163496	13897	<u>NUTS AND BOLTS FOR THE SEWER SKID REPAIR, J.DALRYMPLE, JUN.'22</u>	06/27/2022	19.87	.00	<u>21-6150 M &amp; R - SYSTEM</u>	0	6/22		
Total B163496:						19.87	.00					
499	KUNA LUMBER	B163535	13904	<u>PAINT THINNER AND A PAINT CUP, J.DALRYMPLE, JUN.'22</u>	06/28/2022	11.68	.00	<u>21-6150 M &amp; R - SYSTEM</u>	0	6/22		
Total B163535:						11.68	.00					
Total KUNA LUMBER:						291.53	.00					
<b>KUNA MACHINE LLC</b>												
1775	KUNA MACHINE LLC	686	13830	<u>PARTS MADE FOR REPAIR OF BUCKET TRUCK, S. HOWELL, JUNE. '22-ADMIN</u>	06/16/2022	152.70	.00	<u>01-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22		

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1775	KUNA MACHINE LLC	686	13830	<u>PARTS MADE FOR REPAIR OF BUCKET TRUCK, S. HOWELL, JUNE. '22-WATER</u>	06/16/2022	61.08	.00	<u>20-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22		
1775	KUNA MACHINE LLC	686	13830	<u>PARTS MADE FOR REPAIR OF BUCKET TRUCK, S. HOWELL, JUNE. '22-SEWER</u>	06/16/2022	61.08	.00	<u>21-6305 VEHICLE MAINTENANCE &amp; REPAIRS</u>	0	6/22		
1775	KUNA MACHINE LLC	686	13830	<u>PARTS MADE FOR REPAIR OF BUCKET TRUCK, S. HOWELL, JUNE. '22-PI</u>	06/16/2022	30.54	.00	<u>25-6305 VEHICLE MAINTENANCE &amp; REPAIR</u>	0	6/22		
Total 686:						305.40	.00					
Total KUNA MACHINE LLC:						305.40	.00					
<b>LOCAHAN LLC</b>												
1619	LOCAHAN LLC	AR1073373		<u>CONTRACT OVERAGE CHARGE FOR 06/01-06/30/2022, MPC307SPF, SERIAL# C509P900318-ADMIN</u>	06/17/2022	22.19	.00	<u>01-6142 MAINT. &amp; REPAIR - EQUIPMENT</u>	0	6/22		
1619	LOCAHAN LLC	AR1073373		<u>CONTRACT OVERAGE CHARGE FOR 06/01-06/30/2022, MPC307SPF, SERIAL# C509P900318-WATER</u>	06/17/2022	20.61	.00	<u>20-6142 MAINT. &amp; REPAIRS- EQUIPMENT</u>	0	6/22		
1619	LOCAHAN LLC	AR1073373		<u>CONTRACT OVERAGE CHARGE FOR 06/01-06/30/2022, MPC307SPF, SERIAL# C509P900318-SEWER</u>	06/17/2022	20.61	.00	<u>21-6142 MAINT. &amp; REPAIRS - EQUIPMENT</u>	0	6/22		
1619	LOCAHAN LLC	AR1073373		<u>CONTRACT OVERAGE CHARGE FOR 06/01-06/30/2022, MPC307SPF, SERIAL# C509P900318-PI</u>	06/17/2022	7.93	.00	<u>25-6142 MAINT. &amp; REPAIRS - EQUIPMENT</u>	0	6/22		
1619	LOCAHAN LLC	AR1073373		<u>CONTRACT OVERAGE CHARGE FOR 06/01-06/30/2022, MPC307SPF, SERIAL# C509P900318-P&amp;Z</u>	06/17/2022	7.93	.00	<u>01-6142 MAINT. &amp; REPAIR - EQUIPMENT</u>	1003	6/22		
1619	LOCAHAN LLC	AR1073373		<u>CONTRACT LEASE CHARGE FOR 06/01-06/30/2022, MPC307SPF, SERIAL# C509P900318</u>	06/17/2022	47.49	.00	<u>01-6212 RENT- EQUIPMENT</u>	0	6/22		

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Total AR1073373:						126.76	.00					
1619	LOCAHAN LLC	AR1073374		<u>CONTRACT OVERAGE CHARGE FOR 06/01-06/30/2022, MODEL#MX2651, SERIAL# 03012172-WATER</u>	06/17/2022	38.14	.00	<u>20-6142 MAINT. &amp; REPAIRS- EQUIPMENT</u>	0	6/22		
1619	LOCAHAN LLC	AR1073374		<u>CONTRACT OVERAGE CHARGE FOR 06/01-06/30/2022, MODEL#MX2651, SERIAL# 03012172-SEWER</u>	06/17/2022	38.14	.00	<u>21-6142 MAINT. &amp; REPAIRS - EQUIPMENT</u>	0	6/22		
1619	LOCAHAN LLC	AR1073374		<u>CONTRACT OVERAGE CHARGE FOR 06/01-06/30/2022, MODEL#MX2651, SERIAL# 03012172-PI</u>	06/17/2022	14.54	.00	<u>25-6142 MAINT. &amp; REPAIRS - EQUIPMENT</u>	0	6/22		
1619	LOCAHAN LLC	AR1073374		<u>CONTRACT LEASE CHARGE FOR 06/01-06/30/2022, MODEL#MX2651, SERIAL# 03012172</u>	06/17/2022	95.55	.00	<u>20-6212 RENT - EQUIPMENT</u>	0	6/22		
Total AR1073374:						186.37	.00					
Total LOCAHAN LLC:						313.13	.00					
<b>METALPROMO LLC</b>												
2142	METALPROMO LLC	INV-009180		<u>1000 EA CHALLENGE COINS, C. ENGELS, JUNE, '22</u>	06/16/2022	3,430.00	3,430.00	<u>01-6160 MISCELLANEOUS EXPENSES</u>	0	6/22	06/24/2022	
Total INV-009180:						3,430.00	3,430.00					
Total METALPROMO LLC:						3,430.00	3,430.00					
<b>MISCELLANEOUS #2</b>												
1849	MISCELLANEOUS #2	06172022FC1		<u>FALCON CREST SUBDIVISION NO. 1 STREET LIGHTS</u>	06/17/2022	110,780.00	110,780.00	<u>30-2080 DEVELOPER DEPOSITS</u>	0	6/22	06/17/2022	
Total 06172022FC1:						110,780.00	110,780.00					

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1849	MISCELLANEOUS #2	06172022FC2		<u>FALCON CREST SUBDIVISION NO. 2 STREET LIGHTS</u>	06/17/2022	59,624.99	59,624.99	30-2080 DEVELOPER DEPOSITS	0	6/22	06/17/2022	
Total 06172022FC2:						59,624.99	59,624.99					
1849	MISCELLANEOUS #2	06172022RS		<u>RISING SUN SUBDIVISION NO.1 STREET LIGHTS</u>	06/17/2022	56,631.25	56,631.25	30-2080 DEVELOPER DEPOSITS	0	6/22	06/17/2022	
Total 06172022RS:						56,631.25	56,631.25					
Total MISCELLANEOUS #2:						227,036.24	227,036.24					
<b>O'REILLY AUTO ENTERPRISES LLC</b>												
2121	O'REILLY AUTO ENTERPRISES LLC	5841-249261	13838	<u>WATER PUMP AND BELT FOR SEWER TRUCK#4. J.DURHAM, JUNE. '22</u>	06/16/2022	101.85	.00	21-6305 VEHICLE MAINTENANCE & REPAIRS	0	6/22		
Total 5841-249261:						101.85	.00					
Total O'REILLY AUTO ENTERPRISES LLC:						101.85	.00					
<b>PEAK ALARM COMPANY, INC</b>												
1021	PEAK ALARM COMPANY, INC	1210959		<u>ALARM MONITOR FOR WELLS (SNOWHAWK, CEDAR, DANSKIN, BEST BATH, EL CAJON, BUTLER, &amp; SEGO PRAIRIE) 7/1-31/2022 - WATER</u>	07/01/2022	221.41	.00	20-6140 MAINT. & REPAIR BUILDING	0	6/22		
1021	PEAK ALARM COMPANY, INC	1210959		<u>ALARM MONITOR FOR WELLS (SNOWHAWK, CEDAR, DANSKIN, BEST BATH, EL CAJON, BUTLER, &amp; SEGO PRAIRIE) 7/1-31/2022 - P.I</u>	07/01/2022	55.35	.00	25-6140 MAINT & REPAIR BUILDING	0	6/22		
Total 1210959:						276.76	.00					
Total PEAK ALARM COMPANY, INC:						276.76	.00					

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<b>PEAK CONCRETE &amp; CONSTRUCTION LLC</b>												
2109	PEAK CONCRETE & CONSTRUCTION LLC	321018-06		<u>PARKS OFFICE PARKING LOT RETENTION OWED, B.WITHROW, JUN.'22</u>	06/22/2022	10,387.19	.00	<u>40-6020 CAPITAL IMPROVEMENTS</u>	1173	6/22		
Total 321018-06:						10,387.19	.00					
Total PEAK CONCRETE & CONSTRUCTION LLC:						10,387.19	.00					
<b>RAIN FOR RENT</b>												
144	RAIN FOR RENT	1750260	13837	<u>PVC PIPE AND EPOXY FOR THE FARM, R.SCHMIDT, JUN.'22</u>	06/16/2022	1,225.00	.00	<u>21-6090 FARM EXPENDITURES</u>	0	6/22		
Total 1750260:						1,225.00	.00					
Total RAIN FOR RENT:						1,225.00	.00					
<b>REXEL USA, INC.</b>												
1613	REXEL USA, INC.	2J59136		<u>CEILING HEATER, S.HOWELL, JUN.'22</u>	06/09/2022	712.43	.00	<u>01-6140 MAINT. &amp; REPAIR BUILDING</u>	1004	6/22		
Total 2J59136:						712.43	.00					
Total REXEL USA, INC.:						712.43	.00					
<b>SIMPLOT TURF &amp; HORTICULTURE</b>												
491	SIMPLOT TURF & HORTICULTURE	216060360	13072	<u>FERTILIZER AND HERBICIDE, FOR SEASON OPENER, B.WITHROW, FEB.'22</u>	06/23/2022	5,632.00	.00	<u>01-6150 MAINTENANCE &amp; REPAIRS - SYSTEM</u>	1004	6/22		
Total 216060360:						5,632.00	.00					
Total SIMPLOT TURF & HORTICULTURE:						5,632.00	.00					
<b>SWANK MOTION PICTURES INC</b>												
1877	SWANK MOTION PICTURES INC	DB 3201123	13099	<u>MOVIES IN THE PARK, THE SWORD AND THE STONE, FOR 6/17/22</u>	06/15/2022	435.00	.00	<u>01-6135 PUBLIC ENTERTAINMENT</u>	4000	6/22		



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				<u>BOTTLES, TREATMENT PLANT, JUN.'22 - P.1</u>	06/17/2022	48.44	.00	<u>25-6165 OFFICE SUPPLIES</u>	0	6/22		
Total 2160:08275401:						302.76	.00					
992	TREASURE VALLEY COFFEE	2160:08275498	13844	<u>2 EA 5-GALLON WATER BOTTLES, MAINTENANCE SHOP, JUN.22</u>	06/17/2022	11.40	.00	<u>01-6165 OFFICE SUPPLIES</u>	1004	6/22		
Total 2160:08275498:						11.40	.00					
992	TREASURE VALLEY COFFEE	2160:08275537	13844	<u>4 EA 5-GALLON WATER BOTTLES, CITY HALL, JUN.'22</u>	06/17/2022	22.80	.00	<u>01-6165 OFFICE SUPPLIES</u>	0	6/22		
Total 2160:08275537:						22.80	.00					
992	TREASURE VALLEY COFFEE	2160:08275547	13844	<u>2 EA 5-GALLON WATER BOTTLES, PARKS OFFICE, JUN.'22</u>	06/17/2022	11.40	.00	<u>01-6165 OFFICE SUPPLIES</u>	1004	6/22		
Total 2160:08275547:						11.40	.00					
Total TREASURE VALLEY COFFEE:						348.36	.00					
<b>UNITED SITE SERVICES OF NEVADA INC</b>												
2124	UNITED SITE SERVICES OF NEVADA INC	114-13181516		<u>STANDARD PORTABLE RESTROOM RENTAL, UNIT #T273, BI-WEEKLY SERVICE, 5/23-6/19/22 - FARM</u>	06/20/2022	87.00	.00	<u>21-6090 FARM EXPENDITURES</u>	0	6/22		
Total 114-13181516:						87.00	.00					
2124	UNITED SITE SERVICES OF NEVADA INC	114-13181517		<u>ADA WHEELCHAIR ACCESSIBLE PORTABLE RESTROOM RENTAL, UNIT #ADA504, WEEKLY SERVICE, 5/23-6/19/22 - THE FARM PARK</u>	06/20/2022	180.00	.00	<u>01-6212 RENT-EQUIPMENT</u>	1004	6/22		

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Total 114-13181517:						180.00	.00					
2124	UNITED SITE SERVICES OF NEVADA INC	114-13181518		<u>ADA WHEELCHAIR ACCESSIBLE PORTABLE RESTROOM RENTAL, UNIT #ADA188, WEEKLY SERVICE, 5/23-6/19/22 - ARBOR RIDGE PARK</u>	06/20/2022	180.00	.00	<u>01-6212 RENT-EQUIPMENT</u>	1004	6/22		
Total 114-13181518:						180.00	.00					
2124	UNITED SITE SERVICES OF NEVADA INC	114-13181519		<u>ADA WHEELCHAIR ACCESSIBLE PORTABLE RESTROOM RENTAL, UNIT #ADA392, BI-WEEKLY SERVICE, 5/23-6/19/22 - SADIE CREEK PARK</u>	06/20/2022	144.00	.00	<u>01-6212 RENT-EQUIPMENT</u>	1004	6/22		
Total 114-13181519:						144.00	.00					
2124	UNITED SITE SERVICES OF NEVADA INC	114-13181520		<u>ADA WHEELCHAIR ACCESSIBLE PORTABLE RESTROOM RENTAL, UNIT #ADA503, WEEKLY SERVICE, 5/23-6/19/22 - NICHOLSON PARK</u>	06/20/2022	184.00	.00	<u>01-6212 RENT-EQUIPMENT</u>	1004	6/22		
Total 114-13181520:						184.00	.00					
2124	UNITED SITE SERVICES OF NEVADA INC	114-13181521		<u>ADA WHEELCHAIR ACCESSIBLE PORTABLE RESTROOM RENTAL, BI-WEEKLY SERVICE, 5/23-6/19/22 - WINCHESTER PARK</u>	06/20/2022	144.00	.00	<u>01-6212 RENT-EQUIPMENT</u>	1004	6/22		
Total 114-13181521:						144.00	.00					
Total UNITED SITE SERVICES OF NEVADA INC:						919.00	.00					

UNIVAR SOLUTIONS USA, INC.

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1410	UNIVAR SOLUTIONS USA, INC.	50309547	13689	<u>ALUMINUM SULFATE, T. SHAFFER, MAY, '22</u>	06/01/2022	12,241.22	.00	<u>21-6151 M &amp; R - PROCESS CHEMICALS</u>	0	6/22		
Total 50309547:						12,241.22	.00					
1410	UNIVAR SOLUTIONS USA, INC.	50328367	13777	<u>3969 GALLONS ALUMINUM SULFATE, T. SHAFFER, JUNE, '22</u>	06/15/2022	11,652.55	.00	<u>21-6151 M &amp; R - PROCESS CHEMICALS</u>	0	6/22		
Total 50328367:						11,652.55	.00					
Total UNIVAR SOLUTIONS USA, INC.:						23,893.77	.00					
<b>UTILITY REFUND #10</b>												
2044	UTILITY REFUND #10	302303.00		<u>SHADOW MOUNTAIN HOMES, 517 E PASCUA DR. UTILITY REFUND</u>	06/14/2022	7.12	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2044	UTILITY REFUND #10	302303.00		<u>SHADOW MOUNTAIN HOMES, 517 E PASCUA DR. UTILITY REFUND</u>	06/14/2022	1.21	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 302303.00:						8.33	.00					
2044	UTILITY REFUND #10	302349.00		<u>SHADOW MOUNTAIN HOMES, 8973 S FORMOSA WAY, UTILITY REFUND</u>	06/02/2022	23.34	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2044	UTILITY REFUND #10	302349.00		<u>SHADOW MOUNTAIN HOMES, 8973 S FORMOSA WAY, UTILITY REFUND</u>	06/02/2022	22.30	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 302349.00:						45.64	.00					
Total UTILITY REFUND #10:						53.97	.00					
<b>UTILITY REFUND #14</b>												
2130	UTILITY REFUND #14	111080.01		<u>CHARLES SHUMARD, 597 E ROSEMARY ST - UTILITY REFUND</u>	06/24/2022	186.73	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		

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 111080.01:						186.73	.00					
2130	UTILITY REFUND #14	131080.01		<u>WILLIAM AYERS, 1447 W HAYFIELD CT, UTILITY REFUND</u>	06/16/2022	65.72	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2130	UTILITY REFUND #14	131080.01		<u>WILLIAM AYERS, 1447 W HAYFIELD CT, UTILITY REFUND</u>	06/16/2022	65.15	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	131080.01		<u>WILLIAM AYERS, 1447 W HAYFIELD CT, UTILITY REFUND</u>	06/16/2022	61.99	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	6/22		
Total 131080.01:						192.86	.00					
2130	UTILITY REFUND #14	164010.02		<u>PAUL R PIPER, 150 E LINMAR DR, UTILITY REFUND</u>	06/20/2022	19.86	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2130	UTILITY REFUND #14	164010.02		<u>PAUL R PIPER, 150 E LINMAR DR, UTILITY REFUND</u>	06/20/2022	24.16	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	164010.02		<u>PAUL R PIPER, 150 E LINMAR DR, UTILITY REFUND</u>	06/20/2022	16.71	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	6/22		
Total 164010.02:						60.73	.00					
2130	UTILITY REFUND #14	171025.02		<u>MARCIA REYNOLDS, 690 S CUPRUM AVE, UTILITY REFUND</u>	06/21/2022	11.08	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2130	UTILITY REFUND #14	171025.02		<u>MARCIA REYNOLDS, 690 S CUPRUM AVE, UTILITY REFUND</u>	06/21/2022	11.59	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	171025.02		<u>MARCIA REYNOLDS, 690 S CUPRUM AVE, UTILITY REFUND</u>	06/21/2022	7.78	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	6/22		
Total 171025.02:						30.45	.00					
2130	UTILITY REFUND #14	173060.02		<u>ARTHUR CIONI, 1536 W KERF ST - UTILITY REFUND</u>	06/24/2022	11.93	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		

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2130	UTILITY REFUND #14	173060.02		<u>ARTHUR CIONI, 1536 W KERF ST - UTILITY REFUND</u>	06/24/2022	13.69	.00	21-4600 SEWER USER FEES	0	6/22		
2130	UTILITY REFUND #14	173060.02		<u>ARTHUR CIONI, 1536 W KERF ST - UTILITY REFUND</u>	06/24/2022	48.05	.00	26-4975 SOLID WASTE USER FEES	0	6/22		
Total 173060.02:						73.67	.00					
2130	UTILITY REFUND #14	201715.03		<u>DEVON S NITTA, 442 E TAPER CT. UTILITY REFUND</u>	06/16/2022	38.94	.00	20-4500 METERED WATER SALES	0	6/22		
2130	UTILITY REFUND #14	201715.03		<u>DEVON S NITTA, 442 E TAPER CT. UTILITY REFUND</u>	06/16/2022	41.66	.00	21-4600 SEWER USER FEES	0	6/22		
2130	UTILITY REFUND #14	201715.03		<u>DEVON S NITTA, 442 E TAPER CT. UTILITY REFUND</u>	06/16/2022	31.54	.00	26-4975 SOLID WASTE USER FEES	0	6/22		
Total 201715.03:						112.14	.00					
2130	UTILITY REFUND #14	221450.02A		<u>PAUL SPENCER, 1072 S RUMNEY AVE - UTILITY REFUND</u>	06/24/2022	59.13	.00	20-4500 METERED WATER SALES	0	6/22		
Total 221450.02A:						59.13	.00					
2130	UTILITY REFUND #14	261055.01		<u>JON HECK, 2199 N MAROON AVE. UTILITY REFUND</u>	06/17/2022	18.65	.00	20-4500 METERED WATER SALES	0	6/22		
2130	UTILITY REFUND #14	261055.01		<u>JON HECK, 2199 N MAROON AVE. UTILITY REFUND</u>	06/17/2022	21.09	.00	21-4600 SEWER USER FEES	0	6/22		
2130	UTILITY REFUND #14	261055.01		<u>JON HECK, 2199 N MAROON AVE. UTILITY REFUND</u>	06/17/2022	14.70	.00	26-4975 SOLID WASTE USER FEES	0	6/22		
Total 261055.01:						54.44	.00					
2130	UTILITY REFUND #14	268139.02		<u>MICHAEL TURNER LYNCH, 1670 N RHODAMINE AVE - UTILITY REFUND</u>	06/24/2022	41.43	.00	20-4500 METERED WATER SALES	0	6/22		

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2130	UTILITY REFUND #14	268139.02		<u>MICHAEL TURNER LYNCH, 1670 N RHODAMINE AVE - UTILITY REFUND</u>	06/24/2022	46.00	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	268139.02		<u>MICHAEL TURNER LYNCH, 1670 N RHODAMINE AVE - UTILITY REFUND</u>	06/24/2022	34.87	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	6/22		
Total 268139.02:						122.30	.00					
2130	UTILITY REFUND #14	277551.01		<u>ROBERT A MARICAL, 799 W PIN CHERRY ST, UTILITY REFUND</u>	06/20/2022	34.46	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2130	UTILITY REFUND #14	277551.01		<u>ROBERT A MARICAL, 799 W PIN CHERRY ST, UTILITY REFUND</u>	06/20/2022	34.20	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	277551.01		<u>ROBERT A MARICAL, 799 W PIN CHERRY ST, UTILITY REFUND</u>	06/20/2022	21.88	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	6/22		
Total 277551.01:						90.54	.00					
2130	UTILITY REFUND #14	280375.03		<u>RICHARD RODGERS, 2129 N CITRINE AVE, UTILITY REFUND</u>	06/20/2022	32.22	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2130	UTILITY REFUND #14	280375.03		<u>RICHARD RODGERS, 2129 N CITRINE AVE, UTILITY REFUND</u>	06/20/2022	35.83	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	280375.03		<u>RICHARD RODGERS, 2129 N CITRINE AVE, UTILITY REFUND</u>	06/20/2022	24.57	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	6/22		
Total 280375.03:						92.62	.00					
2130	UTILITY REFUND #14	281126.00		<u>HARDING HOMES, 2367 N KLEMMER AVE - UTILITY REFUND</u>	06/24/2022	132.81	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
Total 281126.00:						132.81	.00					
2130	UTILITY REFUND #14	292013.01		<u>JASON KONRAD, 8860 S HOBAN AVE - UTILITY REFUND</u>	06/24/2022	96.66	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		

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Total 292013.01:						96.66	.00					
2130	UTILITY REFUND #14	302637.00		<u>RIVERWOOD HOMES, 9080 S CIPOLLETTI WAY, UTILITY REFUND</u>	06/24/2022	42.59	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
Total 302637.00:						42.59	.00					
2130	UTILITY REFUND #14	303208.02		<u>FABIEN A MUNOZ, 1045 E JACK CREEK ST, UTILITY REFUND</u>	06/16/2022	68.93	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2130	UTILITY REFUND #14	303208.02		<u>FABIEN A MUNOZ, 1045 E JACK CREEK ST, UTILITY REFUND</u>	06/16/2022	78.31	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	303208.02		<u>FABIEN A MUNOZ, 1045 E JACK CREEK ST, UTILITY REFUND</u>	06/16/2022	57.74	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	6/22		
Total 303208.02:						204.98	.00					
2130	UTILITY REFUND #14	310033.02		<u>DOUGLAS L ERICSON, 9330 S MACADAN WAY, UTILITY REFUND</u>	06/20/2022	2.83	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2130	UTILITY REFUND #14	310033.02		<u>DOUGLAS L ERICSON, 9330 S MACADAN WAY, UTILITY REFUND</u>	06/20/2022	3.83	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	310033.02		<u>DOUGLAS L ERICSON, 9330 S MACADAN WAY, UTILITY REFUND</u>	06/20/2022	2.84	.00	<u>26-4975 SOLID WASTE USER FEES</u>	0	6/22		
Total 310033.02:						9.50	.00					
2130	UTILITY REFUND #14	70020.02		<u>JOEL W MILLER, 820 N SCHOOL AVE, UTILITY REFUND</u>	06/16/2022	21.70	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2130	UTILITY REFUND #14	70020.02		<u>JOEL W MILLER, 820 N SCHOOL AVE, UTILITY REFUND</u>	06/16/2022	44.45	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
2130	UTILITY REFUND #14	70020.02		<u>JOEL W MILLER, 820 N SCHOOL AVE, UTILITY REFUND</u>	06/16/2022	31.31	.00	<u>26-4975 SOLID WASTE USER</u>				

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								<u>FEES</u>	0	6/22		
						<u>97.46</u>	<u>.00</u>					
						<u>1,659.61</u>	<u>.00</u>					
<b>UTILITY REFUND #9</b>												
2004	UTILITY REFUND #9	261507.00		<u>CBH, 2327 N THISTLE DR, UTILITY REFUND</u>	06/13/2022	39.55	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	261507.00		<u>CBH, 2327 N THISTLE DR, UTILITY REFUND</u>	06/13/2022	36.82	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
						<u>76.37</u>	<u>.00</u>					
2004	UTILITY REFUND #9	261516.00		<u>CBH, 3038 W DARK SKY ST, UTILITY REFUND</u>	06/02/2022	72.43	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	261516.00		<u>CBH, 3038 W DARK SKY ST, UTILITY REFUND</u>	06/02/2022	2.32	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
						<u>74.75</u>	<u>.00</u>					
2004	UTILITY REFUND #9	261517.00		<u>CBH, 3022 W DARK SKY ST, UTILITY REFUND</u>	06/02/2022	101.21	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	261517.00		<u>CBH, 3022 W DARK SKY ST, UTILITY REFUND</u>	06/02/2022	30.72	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
						<u>131.93</u>	<u>.00</u>					
2004	UTILITY REFUND #9	261528.00		<u>CBH, 2867 W DARK SKY ST, UTILITY REFUND</u>	06/13/2022	37.79	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	261528.00		<u>CBH, 2867 W DARK SKY ST, UTILITY REFUND</u>	06/13/2022	35.08	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
						<u>72.87</u>	<u>.00</u>					

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2004	UTILITY REFUND #9	277616.00		<u>CBH, 787 W TREEHOUSE WAY, UTILITY REFUND</u>	06/08/2022	73.96	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	277616.00		<u>CBH, 787 W TREEHOUSE WAY, UTILITY REFUND</u>	06/08/2022	4.23	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 277616.00:						78.19	.00					
2004	UTILITY REFUND #9	277620.00		<u>CBH, 731 W TREEHOUSE WAY, UTILITY REFUND</u>	06/02/2022	100.12	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	277620.00		<u>CBH, 731 W TREEHOUSE WAY, UTILITY REFUND</u>	06/02/2022	35.31	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 277620.00:						135.43	.00					
2004	UTILITY REFUND #9	281097.00		<u>STACY CONSTRUCTION, 1493 W TIGER EYE ST, UTILITY REFUND</u>	06/08/2022	110.46	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	281097.00		<u>STACY CONSTRUCTION, 1493 W TIGER EYE ST, UTILITY REFUND</u>	06/08/2022	40.35	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 281097.00:						150.81	.00					
2004	UTILITY REFUND #9	292144.00		<u>CBH, 2083 W RICKON CT, UTILITY REFUND</u>	06/13/2022	68.83	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	292144.00		<u>CBH, 2083 W RICKON CT, UTILITY REFUND</u>	06/13/2022	61.86	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 292144.00:						130.69	.00					
2004	UTILITY REFUND #9	292146.00		<u>CBH, 2047 W RICKON CT, UTILITY REFUND</u>	06/14/2022	43.48	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	292146.00		<u>CBH, 2047 W RICKON CT, UTILITY REFUND</u>	06/14/2022	34.28	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		

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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 292146.00:						77.76	.00					
2004	UTILITY REFUND #9	302583.00		<u>STYLISH HOMES, 8951 S USHUAIA AVE, UTILITY REFUND</u>	06/02/2022	73.99	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	302583.00		<u>STYLISH HOMES, 8951 S USHUAIA AVE, UTILITY REFUND</u>	06/02/2022	2.32	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 302583.00:						76.31	.00					
2004	UTILITY REFUND #9	302606.00		<u>RIVERWOOD HOMES, 8968 S FUEGO AVE, UTILITY REFUND</u>	06/08/2022	4.39	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	302606.00		<u>RIVERWOOD HOMES, 8968 S FUEGO AVE, UTILITY REFUND</u>	06/08/2022	2.62	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 302606.00:						7.01	.00					
2004	UTILITY REFUND #9	302626.00		<u>BALT LLC, 1053 E ESQUEL ST, UTILITY REFUND</u>	06/16/2022	29.32	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	302626.00		<u>BALT LLC, 1053 E ESQUEL ST, UTILITY REFUND</u>	06/16/2022	36.85	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 302626.00:						66.17	.00					
2004	UTILITY REFUND #9	302653.00		<u>RIVERWOOD HOMES, 1014 E VIEDMA ST, UTILITY REFUND</u>	06/02/2022	32.72	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	302653.00		<u>RIVERWOOD HOMES, 1014 E VIEDMA ST, UTILITY REFUND</u>	06/02/2022	33.28	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 302653.00:						66.00	.00					
2004	UTILITY REFUND #9	303609.00		<u>HUBBLE HOMES, 2695 N RAPID CREEK WAY, UTILITY REFUND</u>	06/03/2022	89.74	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	303609.00		<u>HUBBLE HOMES, 2695 N RAPID CREEK WAY, UTILITY REFUND</u>	06/03/2022	21.93	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		

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Total 303609.00:						111.67	.00					
2004	UTILITY REFUND #9	303653.00		<u>HUBBLE HOMES, 2849 N RAPID CREEK WAY, UTILITY REFUND</u>	06/14/2022	111.02	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	303653.00		<u>HUBBLE HOMES, 2849 N RAPID CREEK WAY, UTILITY REFUND</u>	06/14/2022	39.61	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 303653.00:						150.63	.00					
2004	UTILITY REFUND #9	303693.00		<u>HUBBLE HOMES, 637 E WARRIOR BASIN ST, UTILITY REFUND</u>	06/02/2022	92.57	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	303693.00		<u>HUBBLE HOMES, 637 E WARRIOR BASIN ST, UTILITY REFUND</u>	06/02/2022	24.25	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 303693.00:						116.82	.00					
2004	UTILITY REFUND #9	303698.00		<u>HUBBLE HOMES, 2822 N RAPID CREEK WAY, UTILITY REFUND</u>	06/02/2022	94.57	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	303698.00		<u>HUBBLE HOMES, 2822 N RAPID CREEK WAY, UTILITY REFUND</u>	06/02/2022	26.86	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 303698.00:						121.43	.00					
2004	UTILITY REFUND #9	320218.00		<u>HAYDEN HOMES, 2001 E TUGELA FALLS ST, UTILITY REFUND</u>	06/03/2022	72.71	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	320218.00		<u>HAYDEN HOMES, 2001 E TUGELA FALLS ST, UTILITY REFUND</u>	06/03/2022	2.04	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 320218.00:						74.75	.00					
2004	UTILITY REFUND #9	320238.00		<u>HAYDEN HOMES, 1169 N RYDE AVE, UTILITY REFUND</u>	06/03/2022	72.79	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		

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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
2004	UTILITY REFUND #9	320238.00		<u>HAYDEN HOMES, 1169 N RYDE AVE, UTILITY REFUND</u>	06/03/2022	1.96	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 320238.00:						74.75	.00					
2004	UTILITY REFUND #9	320254.00		<u>HAYDEN HOMES, 2033 E PILSNER ST, UTILITY REFUND</u>	06/02/2022	106.60	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	320254.00		<u>HAYDEN HOMES, 2033 E PILSNER ST, UTILITY REFUND</u>	06/02/2022	30.58	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 320254.00:						137.18	.00					
2004	UTILITY REFUND #9	320255.00		<u>HAYDEN HOMES, 2038 E TUGELA FALLS ST, UTILITY REFUND</u>	06/03/2022	106.37	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	320255.00		<u>HAYDEN HOMES, 2038 E TUGELA FALLS ST, UTILITY REFUND</u>	06/03/2022	29.06	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 320255.00:						135.43	.00					
2004	UTILITY REFUND #9	330418.00		<u>TOLL BROS INC, 1306 E SWEET PEARL ST, UTILITY REFUND</u>	06/14/2022	96.87	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	330418.00		<u>TOLL BROS INC, 1306 E SWEET PEARL ST, UTILITY REFUND</u>	06/14/2022	24.14	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 330418.00:						121.01	.00					
2004	UTILITY REFUND #9	330420.00		<u>TOLL BROS INC, 2300 N THORNDALE AVE, UTILITY REFUND</u>	06/16/2022	49.55	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	330420.00		<u>TOLL BROS INC, 2300 N THORNDALE AVE, UTILITY REFUND</u>	06/16/2022	36.62	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		

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Total 330420.00:						86.17	.00					
2004	UTILITY REFUND #9	330440.00		<u>TOLL BROS INC, 1258 E FORT ERIE ST, UTILITY REFUND</u>	06/13/2022	75.48	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	330440.00		<u>TOLL BROS INC, 1258 E FORT ERIE ST, UTILITY REFUND</u>	06/13/2022	2.47	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 330440.00:						77.95	.00					
2004	UTILITY REFUND #9	330526.00		<u>TOLL BROS INC, 2104 N DESTINY WAY, UTILITY REFUND</u>	06/03/2022	102.53	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	330526.00		<u>TOLL BROS INC, 2104 N DESTINY WAY, UTILITY REFUND</u>	06/03/2022	32.23	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 330526.00:						134.76	.00					
2004	UTILITY REFUND #9	340106.00		<u>CBH, 1484 W CUB RIVER DR, UTILITY REFUND</u>	06/16/2022	16.60	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	340106.00		<u>CBH, 1484 W CUB RIVER DR, UTILITY REFUND</u>	06/16/2022	6.00	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 340106.00:						22.60	.00					
2004	UTILITY REFUND #9	340111.00		<u>CBH, 1373 W CUB RIVER DR, UTILITY REFUND</u>	06/13/2022	36.51	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	340111.00		<u>CBH, 1373 W CUB RIVER DR, UTILITY REFUND</u>	06/13/2022	39.69	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 340111.00:						76.20	.00					
2004	UTILITY REFUND #9	340112.00		<u>CBH, 1387 W CUB RIVER DR, UTILITY REFUND</u>	06/17/2022	39.88	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		

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2004	UTILITY REFUND #9	340112.00		<u>CBH, 1387 W CUB RIVER DR, UTILITY REFUND</u>	06/17/2022	41.54	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 340112.00:						81.42	.00					
2004	UTILITY REFUND #9	340115.00		<u>CBH, 1433 W CUB RIVER DR, UTILITY REFUND</u>	06/14/2022	14.90	.00	<u>20-4500 METERED WATER SALES</u>	0	6/22		
2004	UTILITY REFUND #9	340115.00		<u>CBH, 1433 W CUB RIVER DR, UTILITY REFUND</u>	06/14/2022	12.20	.00	<u>21-4600 SEWER USER FEES</u>	0	6/22		
Total 340115.00:						27.10	.00					
Total UTILITY REFUND #9:						2,694.16	.00					
<b>WESTERN STATES CHEM</b>												
274	WESTERN STATES CHEM	220786		<u>3 CASES NITRILE GLOVES, JUNE'21 - SEWER</u>	05/31/2022	876.14	.00	<u>21-6230 SAFETY TRAINING &amp; EQUIPMENT</u>	0	6/22		
Total 220786:						876.14	.00					
Total WESTERN STATES CHEM:						876.14	.00					
<b>WHEELER SHEET METAL</b>												
341	WHEELER SHEET METAL	5685		<u>AC RECHARGE FOR THE PARKS OFFICE. B.WITHROW, JUN.'22</u>	06/28/2022	275.00	.00	<u>01-6140 MAINT. &amp; REPAIR BUILDING</u>	1004	6/22		
Total 5685:						275.00	.00					
Total WHEELER SHEET METAL:						275.00	.00					
Grand Totals:						<u>529,746.73</u>	<u>389,726.34</u>					

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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
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Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

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City Treasurer: \_\_\_\_\_

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Report Criteria:  
Detail report.  
Invoices with totals above \$0.00 included.  
Paid and unpaid invoices included.

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**RESOLUTION NO. R46-2022  
CITY OF KUNA, IDAHO  
AREA OF CITY IMPACT BOUNDARY REDUCTION**

**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.**

**WHEREAS**, on February 14, 2022, pursuant to Kuna City Code 5-1A-3-B and Idaho Code §67-6509(a), the City of Kuna, Idaho provided notice to the affected agencies and political subdivisions of the proposed reduction of the Kuna City Area of City Impact Boundary scheduled for March 22, 2022 then continued to April 12, 2022 before the Kuna Planning and Zoning Commission to review the proposed reduction of the Kuna Area of City Impact Boundary as represented on the Future Land Use Map; and

**WHEREAS**, on February 23, 2022, and March 2, 2022 pursuant to Kuna City Code 5-1A-4-D2 and Idaho Code §67-6509(a), the City of Kuna, Idaho caused to be published in the Kuna Melba News, legal notice of the public hearing scheduled for March 22, 2022 to consider the reduction of the Kuna Area of City Impact Boundary as represented on the Future Land Use Map; and

**WHEREAS**, on March 22, 2022 and April 12, 2022, pursuant to Idaho Code §67-6509(a), Kuna Planning and Zoning Commission conducted its public hearing to consider the reduction of the Kuna City Area of Impact Boundary, after providing legal notice, transmitting notice to jurisdictions, agencies and entities, to consider a recommendation for adoption of the proposed reduction of the Kuna Area of City Impact Boundary as represented on the Future Land Use Map for the City of Kuna, Idaho to the Kuna City Council; and

**WHEREAS**, on April 12, 2022, pursuant to Idaho Code § 67-6509(a), the Kuna Planning and Zoning Commission recommended approval of the proposed Reduction to the Kuna Area of City Impact Boundary as represented on the Future Land Use Map to the Kuna City Council.

**WHEREAS**, on May 11, 2022 and May 18, 2022 pursuant to Kuna City Code 5-1A-4-D2 and Idaho Code §67-6509(b) the City of Kuna, Idaho caused to be published in the Kuna Melba News, legal notice of the public hearing scheduled before the Kuna City Council on June 7, 2022; and

**WHEREAS**, on June 7, 2022, pursuant to Idaho Code §67-6509(b), the Kuna City Council conducted its public hearing, after providing legal notice, transmitting notice to jurisdictions, agencies, and entities to consider approval of the proposed reduction for the Kuna Area of City Impact Boundary as represented on the Future Land Use Map; and

**WHEREAS**, on June 7, 2022, after due consideration, the Kuna City Council approved the amendment to the REDUCTION OF THE KUNA AREA OF CITY IMPACT BOUNDARY AS REPRESENTED ON THE FUTURE LAND USE MAP FOR THE CITY OF KUNA, IDAHO.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF KUNA, IDAHO:

The City Council hereby adopts the REDUCTION OF THE KUNA AREA OF CITY IMPACT BOUNDARY AS REPRESENTED ON THE FUTURE LAND USE MAP FOR THE CITY OF KUNA, IDAHO, including the change to the Future Land Use Map, attached hereto as **Exhibit A**.

This Resolution shall be in full force and effect immediately upon its adoption and approval.

ADOPTED by the Council for the City of Kuna, Idaho this 5th day of July 2022.

CITY OF KUNA  
Ada County, Idaho

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Joe L. Stear, Mayor

ATTEST:

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Chris Engels, City Clerk



**ORDINANCE NO. 2022-22  
CITY OF KUNA**

**AN ORDINANCE OF THE CITY COUNCIL OF KUNA, IDAHO**

- **AMENDING CHAPTERS 1, 2, AND 3 OF TITLE 12 OF THE KUNA CITY CODE BY AMENDING:**
  - **CHAPTER 1 BY AMENDING:**
    - **SECTION (1)(D)(10) TO UPDATE THE REFERENCE TO THE “CITY OF KUNA CAPITAL IMPROVEMENTS PLAN AND PARK IMPACT FEE CALCULATION STUDY” TO INSTEAD REFER TO THE DEFINED TERM “DEVELOPMENT IMPACT FEE STUDY;**
    - **SECTION 2 TO UPDATE THE DEFINITION OF “DEVELOPMENT IMPACT FEE STUDY” TO IDENTIFY THE NAME AND ADOPTION DATE OF THE “CITY OF KUNA POLICE AND PARKS DEPARTMENTS IMPACT FEE STUDY AND CAPITAL IMPROVEMENT PLAN DATED MAY 17, 2022;”**
    - **SECTION 4 TO AMEND THE REFERENCE TO THE EQUATION “IN THE STUDY...ATTACHED TO ORDINANCE NO. 2016-12 AS EXHIBIT A” TO INSTEAD REFER TO THE DEFINED TERM “DEVELOPMENT IMPACT FEE STUDY;**
    - **SECTIONS 4(D) & (E), 4(G)(1), 4(G)(3) & (4), 5(G), AND 6(E)(3) TO AMEND THE REFERENCE TO “EXHIBIT A” TO INSTEAD REFER TO THE DEFINED TERM “DEVELOPMENT IMPACT FEE STUDY”;**
    - **SECTIONS 4(G)(2), 5(A) & (B), 10(B) & (C), AND 15(K) & (M) TO MAKE A TECHNICAL CORRECTION BY CAPITALIZING “DEVELOPMENT IMPACT FEE STUDY” TO CLARIFY THIS PHRASE IS A DEFINED TERM;**
    - **SECTIONS 4(G)(4)-(6), 5(G), 6(E)(1) & (2), AND 11(A)-(C) TO MAKE TECHNICAL CORRECTION BY CAPITALIZING “DEVELOPMENT IMPACT FEE ADMINISTRATOR” TO CLARIFY THIS PHRASE IS A DEFINED TERM; AND**
  - **CHAPTER 2 BY AMENDING:**
    - **SECTION 1(C) TO REFER TO EXEMPTIONS IN 12-2-5 INSTEAD OF 12-2-3, AND TO CLARIFY THE BOUNDARIES WHERE THE PROVISIONS OF CHAPTER 2 APPLY;**
    - **SECTION 1(D)(14) TO UPDATE LANGUAGE REFERRING TO AN PRIOR CAPITAL IMPROVEMENT PLAN AND REPLACING WITH A REFERENCE TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;**

- SECTION 2 DEFINITION FOR “CAPITAL IMPROVEMENTS PLAN” TO REFER TO THE “KUNA RURAL FIRE DISTRICT IMPACT FEE STUDY AND CAPITAL IMPROVEMENT PLAN FINAL REPORT DATED NOVEMBER 30, 2021”;
  - SECTION 2 DEFINITION FOR “DISTRICT ADMINISTRATOR” TO CLARIFY THIS PERSON SHALL BE THE ADMINISTRATOR OF THE FIRE DISTRICT IMPACT FEES;
  - SECTION 2 DEFINITIONS FOR “CAPITAL IMPROVEMENTS ELEMENT” AND “DISTRICT CAPITAL FACILITIES” TO AMEND THE REFERENCE TO “EXHIBIT III-3 OF THE CAPITAL IMPROVEMENTS PLAN” TO REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTION 3(B) TO AMEND THE REFERENCE TO “EXHIBIT III-3 OF THE CAPITAL IMPROVEMENTS PLAN” TO REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTIONS 1(D)(12)-(21), 1(E)(1), 2 (IN THE DEFINITIONS FOR “CAPITAL IMPROVEMENTS ELEMENT,” “DISTRICT CAPITAL FACILITIES,” “EXTRAORDINARY IMPACT,” AND “SYSTEM IMPROVEMENTS COSTS”) 3(B), 4(A), 6(A)-(D), 8(B), 9(B) & (C), 11(B)(2), 12(A) & (B), 14(A), 19(J) & (K), AND 19(M) TO MAKE TECHNICAL CORRECTION BY CAPITALIZING “CAPITAL IMPROVEMENTS PLAN” TO CLARIFY THIS PHRASE IS A DEFINED TERM;
  - SECTIONS 4(A), 4(C) & (D), 6(A), 6(C)-(G), 7(C)(2), 7(E), 9(A) & (B), 9(D), 11(B), 13(A), 13(C)-(E), 13(G), 14(A), 17(A), AND 19(K) & (L) TO MAKE TECHNICAL CORRECTION BY CAPITALIZING “DISTRICT ADMINISTRATOR” TO CLARIFY THIS IS A DEFINED TERM;
  - SECTION 13 TO MAKE VARIOUS CORRECTIONS TO CLARIFY THE PROTEST, APPEALS, AND MEDIATIONS PROCESS;
  - SECTION 19(L) TO MAKE TECHNICAL CORRECTION FROM “ADMINISTRATOR” TO “DISTRICT ADMINISTRATOR”; AND
- CHAPTER 3 BY AMENDING:
- SECTION 1(D)(10) TO UPDATE THE REFERENCE TO THE “CITY OF KUNA POLICE DEPARTMENT IMPACT FEE STUDY” TO INSTEAD REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTION 2 DEFINITION FOR “CAPITAL IMPROVEMENTS PLAN” TO REFER TO IDENTIFY THE NAME AND ADOPTION DATE OF THE “*CITY OF KUNA POLICE AND PARKS DEPARTMENTS IMPACT FEE STUDY AND CAPITAL IMPROVEMENT PLAN* DATED MAY 17, 2022;”

- SECTION 2 DEFINITION OF “ADMINISTRATOR” BY IDENTIFYING THE CITY TREASURER AS THE ADMINISTRATOR, AND TO CLARIFY THIS PERSON IS THE ADMINISTRATOR OF THE CITY OF KUNA POLICE IMPACT FEES;
  - SECTION 2 DEFINITIONS OF “CAPITAL IMPROVEMENTS ELEMENTS” AND “POLICE DEPARTMENT CAPITAL FACILITIES,” AND TO AMEND SECTION 3(B) TO AMEND THE REFERENCE TO “EXHIBIT III-2” OR “EXHIBIT III-3” AND INSTEAD REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTIONS 7(E)(3) AND 8(B) TO AMEND THE REFERENCE TO “CITY OF KUNA POLICE DEPARTMENT CAPITAL IMPROVEMENT PLAN” TO INSTEAD REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTIONS 1(D)(8)-(17), 1(E)(1), 2 (IN THE DEFINITIONS FOR “CAPITAL IMPROVEMENTS ELEMENTS,” “EXTRAORDINARY IMPACT,” “POLICE DEPARTMENT CAPITAL FACILITIES,” AND “SYSTEM IMPROVEMENTS COSTS”), 3(B), 4(A), 6(A)-(D), 8(B), 9(B) & (C), 10(A)(3)(f) & (4)(d), 11(A)-(C), 13(A), and 17(J) & (K) TO MAKE A TECHNICAL CORRECTION BY CAPITALIZING “CAPITAL IMPROVEMENTS PLAN” TO CLARIFY THIS PHRASE IS A DEFINED TERM;
  - SECTIONS 4(A) & (B)(3), 6(A) & (C)-(G), 7(C)(2), 7(E)(1) & (2), 7(C)(5), 9(A) & (B), 9(D) & (E), 12(A), 12(C) & (D), 12(G)(1), 16(A), 17(K) & (L), AND 18 TO MAKE A TECHNICAL CORRECTION BY CAPITALIZING “ADMINISTRATOR” TO CLARIFY THIS WORD IS A DEFINED TERM;
  - SECTION 16(A)(1) TO MAKE TECHNICAL CORRECTIONS TO CAPITALIZE “KUNA POLICE DEPARTMENT IMPACT FEE”;
  - SECTION 17(A) TO MAKE TECHNICAL CORRECTION TO CAPITALIZE “IDAHO”; 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:** That Section 1(D)(10) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

10. In order to implement an equitable impact fee system for the parks and recreational facilities, the city adopted the Development Impact Fee Study. The study was prepared by city staff, as qualified professionals in finance, engineering, planning and transportation.

**Section 2:** That the definition of “Development Impact Fee Study” in Section 2 of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

DEVELOPMENT IMPACT FEE STUDY shall mean the document entitled *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022, prepared by the city that sets forth reasonable methodologies and analyses for determining the impacts of various types of development on the parks and recreational facilities and determines the cost of expansions to those facilities necessary to meet the demands created by new development. This study is the same document identified in the definition of Capital Improvements Plan in this chapter.

**Section 3:** That Section 4(B), 4(D), 4(E), 4(G)(1)-(6) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Methodology; proportionate methodology.* A development impact fee shall not exceed a proportionate share of the cost of system improvements determined in accordance with IC § 67-8207, as amended. Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs. The amount of the development impact fee shall be calculated using the methodology contained in the Development Impact Fee Study.
- D. *Developer's election.* A developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule in the Development Impact Fee Study as full and complete payment of the development project's proportionate share of system improvement costs, except as provided in IC § 67-8214(3), as amended.
- E. *Schedules.* Development impact fees shall be calculated using the schedule in the Development Impact Fee Study, unless: (a) the fee payer requests an individual assessment pursuant to the chapter; or (b) the city finds an extraordinary impact for a proposed development in writing to the fee payer, in which case section shall apply.
- G. *Using an individual assessment.*
  - 1. In lieu of calculating the amount of development impact fees by reference to the schedule in the Development Impact Fee Study, a fee payer may request that the amount of the required development impact fee be determined through an individual assessment for the proposed development. The individual assessment process shall permit consideration of studies, data, and any other relevant information submitted by the fee payer to adjust the amount of the fee. If a fee payer requests the use of an individual assessment, the fee payer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the fee payer's expense. The fee payer shall, at the fee payer's expense, bear the burden of proving by clear and

convincing evidence that the resulting individual assessment complies with the requirements of this chapter. The fee payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of city capital improvements, based on the city's adopted levels of service, than the development impact fees that would otherwise be due pursuant to the schedule set forth in the Development Impact Fee Study.

2. Each individual assessment shall be based on the same level of service standards and unit costs for system improvements used in the Development Impact Fee Study, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
3. An application for an individual assessment may be submitted at any time that the number of dwelling units in the proposed development and the types and amounts of development in each non-residential category identified in the schedule in the Development Impact Fee Study are known. The city shall issue a decision within thirty (30) days following receipt of a completed application for individual assessment and supporting information from the applicant, so as not to unreasonably delay subsequent applications for or issuance of building permits.
4. Each individual assessment shall be submitted to the Development Impact Fee Administrator, and may be accepted, rejected, or accepted with modifications by the Development Impact Fee Administrator as the basis for calculating development impact fees. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is more accurate measure of demand for the city capital improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the schedule in the Development Impact Fee Study.
5. The decision by the Development Impact Fee Administrator on an application for an individual assessment shall include an explanation of the calculation of the development impact fee, shall specify the system improvement(s) for which the development impact fee is intended to be used, and shall include an explanation of those factors identified in IC § 67-8207.
6. If an individual assessment is accepted or accepted with modifications by the Development Impact Fee Administrator then the development impact fees due under this chapter for such development shall be calculated according to such individual assessment.

**Section 4:** That Section 5(A), 5(B), and 5(G) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. If the city determines that a proposed development generates extraordinary impacts that will result in extraordinary costs, the city will notify the fee payer of such determination within thirty (30) days after receipt for a certification pursuant to section or a request for a building

permit of development approval, whichever occurs first. Such notice shall include a statement that the potential impacts of such development on system improvements are not adequately addressed by Development Impact Fee Study, and that a supplemental study at the fee payer's expense will be required.

- B. Circumstances that may lead to a determination of extraordinary impacts include, but are not limited to: (a) an indication the assumptions used in the Development Impact Fee Study underestimate the level of activity or impact on parks and recreational facilities from the proposed development or activity.
- G. *Certification.* After the development impact fees due for a proposed development have been calculated pursuant to the schedule in the Development Impact Fee Study or the individual assessment, the fee payer may request the Development Impact Fee Administrator or a designee for a certification of the amount of development impact fees due for that development. Within thirty (30) days after receiving such request, the Development Impact Fee Administrator shall issue a written certification of the amount of development impact fees due for the proposed development. Such certification shall establish the development impact fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule set forth in the Development Impact Fee Study. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under IC § 67-8207 and shall also specify the system improvement(s) for which the development impact fee is intended to be used.

**Section 5:** That Section 6(E)(1)-(3) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

*E. Application procedures:*

1. *Request.* In order to obtain a credit against development impact fees otherwise due, a fee payer shall submit a written offer to dedicate to the Development Impact Fee Administrator for specific parcels of qualifying land or a written offer to contribute or construct specific system improvements to the parks and recreational facilities in accordance with all applicable state or city design and construction standards, and shall specifically request a credit against the type of development impact fees for which the land dedication or system improvement is offered. No request for a credit against development impact fees shall be accepted unless a written offer to dedicate, contribute or construct has previously been approved in writing.
2. *Review.* After receipt of the request for credit, the Development Impact Fee Administrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing parks and recreational facilities by an amount at least equal to the value of the credit. If the Development Impact Fee Administrator determines that the offered credit satisfies that criteria, then the credit shall be issued. The

city shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.

3. *Credits exceeding fee amounts due.* If the credit due to a fee payer pursuant to sections, above, exceeds the development impact fee that would otherwise be due from the fee payer pursuant to the chapter (whether calculated through the schedule in the Development Impact Fee Study or through an independent assessment), the fee payer may choose to receive such credit in the form of either: (a) a credit against future development impact fees due for the same capital improvements; or (b) a reimbursement from development impact fees paid by future development that impacts the system improvements contributed or dedicated by the fee payer. Unless otherwise stated in an agreement with the fee payer, the city shall be under no obligation to use any city funds - other than development impact fees paid by other development for the same city capital improvements - to reimburse the fee payer for any credit in excess of development impact fees due.

**Section 6:** That Section 10(B) and 10(C) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Capital improvement plan reimbursement:* The monies collected from the capital improvement plan development impact fees shall be used only to reimburse the city for the preparation of the Development Impact Fee Study.
- C. *Limitation on use:* Development impact fees shall not be used for any purpose other than system improvement costs to create additional improvements to serve new growth, or for reimbursement of the cost of the Development Impact Fee Study. The expenditure of development impact fees is prohibited except in accordance with the requirements of IC § 67-8210, as amended.

**Section 7:** That Section 11(A)- (C) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. *Appeals:* Any fee payer that is or may be obligated to pay a development impact fee, or that claims a right to receive a refund, reimbursement, exemption or credit under this chapter, and who is dissatisfied with a decision made by Development Impact Fee Administrator in applying this chapter, may appeal such decision to the city council. The fee payer shall have the burden of proving by clear and convincing evidence that the decision was in error.
- B. In order to pursue the appeal described in subsection, the fee payer shall file a written notice of the appeal with the Development Impact Fee Administrator within thirty (30) days after the date of the decision, or the date on which the fee payer submitted a payment of development impact fees under protest, whichever is later. Such written application shall include a statement describing why the fee payer believes that the decision was in error, together with copies of any documents that the fee payer believes support the claim.

- C. The city council shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer shall have a right to be present and to present evidence in support of the appeal. The Development Impact Fee Administrator who made the decision under appeal or his or her representative shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the city council in considering the appeal shall be whether: (a) the decision or interpretation made by the Development Impact Fee Administrator; or (b) the alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the city pay its proportionate share of the costs of system improvements to parks and recreational facilities necessary to serve new development and whether the chapter has been correctly applied. The city council shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

**Section 8:** That Section 15(K) and 15(M) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- K. If the city discovers an error in the Development Impact Fee Study that results in assessment or payment of more than a proportionate share of system improvement costs on any proposed development, the city shall: (a) adjust the development impact fee to collect no more than a proportionate share; or (b) discontinue the collection of any development impact fees until the error is corrected by ordinance.
- M. The development impact fee advisory committee established during the preparation of the Development Impact Fee Study continue in existence, and shall be composed of not fewer than five (5) members appointed by city council, two (2) or more members shall be active in the business of development, building, or real estate. The committee shall serve in an advisory capacity and has been established to: (a) assist the city in adopting land use assumptions; (b) review the capital improvements plan, and proposed amendments, and file written comments; (c) monitor and evaluate implementation of the capital improvements plan; (d) file periodic reports, at least annually, with respect to the capital improvements plan and report to the city any perceived inequities in implementing the plan or imposing the development impact fees; and (e) advise the city of the need to update or revise the land use assumptions, the capital improvements plan, and development impact fees.

**Section 9:** That Section 1(C), 1(D)(12)-(21), and 1(E)(1) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- C. *Applicability.* Except as otherwise exempted in section 12-2-53, these provisions shall apply to the development of property located within the boundaries of the City of Kuna, Idaho where they overlap with the boundaries of the Kuna Rural Fire District.

D. *Findings:*

12. The district has planned for the improvement of district capital facilities in the Capital Improvements Plan.
13. The creation of an equitable impact fee system would enable the city to accommodate new development, and would assist the district to implement the capital improvements element of the Capital Improvements Plan.
14. In order to implement an equitable impact fee system for the district's fire prevention and life preservation facilities, the city and district each adopted by resolution the Capital Improvements Plan. Galena Consulting was hired by the district to assist the joint advisory committee in the preparation of the Capital Improvements Plan.
15. The methodology used in the Capital Improvements Plan, as applied through this chapter, complies with all applicable provisions of Idaho law, including those set forth in IC §§ 67-8204(1), (2), (16) and (23), 67-8207 and 67-8209. The incorporation of the Capital Improvements Plan by reference satisfies the requirement in IC § 67-8204(16) for a detailed description of the methodology by which the fire district impact fees were calculated, and the requirement in IC § 67-8204(24) for a description of acceptable levels of service for district system improvements.
16. In determining the proportionate share of system improvements costs, the Capital Improvements Plan has considered: (a) the cost of the existing system improvements; (b) the means by which the existing system improvements have been financed; (c) the extent to which the new development will contribute to system improvements costs through taxation, assessment, or developer or landowner contributions, or has previously contributed to system improvements costs through developer or landowner contributions; (d) the extent to which the new development is required to contribute to system improvements costs in the future; (e) the extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas; (f) extraordinary costs, if any, incurred in serving the new development; (g) the time and price differential inherent in a fair comparison of fees paid at different times; and (h) the availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation and includes a plan for alternative sources of revenue.
17. The Capital Improvements Plan contains the capital improvements planned by the district during the term of the Capital Improvements Plan, and such element has been developed in conformance with the requirements Chapter 82 of Title 67, Idaho Code.
18. The Capital Improvements Plan sets forth reasonable methodologies and analyses for determining the impacts of various types of new development on the district capital facilities, and determines the cost of acquiring or constructing the improvements necessary to meet the demands for such facilities created by new development.

19. In accordance with Idaho Code, the Capital Improvements Plan was based on actual system improvements costs or reasonable estimates of such costs. In addition, the Capital Improvements Plan uses a fee calculation methodology that is net of credits for the present value of revenues that will be generated by new growth and development based on historical funding patterns and that are anticipated to be available to pay for system improvements, including taxes, assessments, user fees, and intergovernmental transfers.
20. The fire district impact fees established by this chapter are based on the Capital Improvements Plan, and do not exceed system improvements costs to serve new development that will pay the fire district impact fees.
21. The district capital facilities included in the calculation of fees in the Capital Improvements Plan will benefit all new residential development throughout the city, and it is therefore appropriate to treat all areas of the city as a single service area for purposes of calculating, collecting, and spending the fire district impact fees collected from developers.

*E. Purpose.*

1. This chapter is adopted to be consistent with, and to help implement the Capital Improvements Plan.

**Section 10:** That the definitions for “Capital Improvements Element,” “Capital Improvements Plan,” “District Administrator,” “District Capital Facilities,” and “System Improvements” Section 2 of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

**CAPITAL IMPROVEMENTS ELEMENT** shall mean a component of the Capital Improvements Plan identified as adopted by the district and the city pursuant to Chapters 65 and 82 of Title 67, Idaho Code, and as amended, which component meets the requirements of the Capital Improvements Plan by the Act.

**CAPITAL IMPROVEMENTS PLAN** shall mean the Kuna Rural Fire District Impact Fee Study and Capital Improvement Plan Final Report dated November 30, 2021-recommended by the joint advisory committee and adopted by the district and the city pursuant to the act that identifies district capital facilities for which fire district impact fees may be used as a funding source.

**DISTRICT ADMINISTRATOR** shall mean the officer of administration of the district, or her, or his designee, who shall administer the Fire District Impact Fees.

**DISTRICT CAPITAL FACILITIES** shall mean district stations and equipment which is identified in the Capital Improvements Plan, and specifically including those related costs including system improvements costs, but not including maintenance, operations, or improvements that do not expand their capacity.

EXTRAORDINARY IMPACT shall mean an impact which is reasonably determined by the district to: (i) result in the need for district system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by IC § 67-8214(2), as amended; or (ii) result in the need for district system improvements which are not identified in the Capital Improvements Plan.

SYSTEM IMPROVEMENTS COSTS shall mean costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs, and also including, without limitation, the type of costs described in IC § 50-1702(h), as amended, to provide additional public facilities needed to service new growth and development. For clarification, system improvements costs do not include:

1. Construction, acquisition or expansion of public facilities other than capital improvements identified in the Capital Improvements Plan;
2. Improvements, repair, operation or maintenance of existing or new capital;
3. Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
4. Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;
5. Administrative and operating costs of the district and/or the city unless such costs are attributable to development of the Capital Improvements Plan, as provided in IC § 67-8208, as amended; and
6. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the district to finance capital improvements identified in the Capital Improvements Plan.

**Section 11:** That Section 3(B) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Fee schedule.* Fire district impact fees shall be calculated in accordance with the fee schedule set forth in the Capital Improvements Plan providing for standard fees based on the total number of dwelling units or square feet of nonresidential space in the development, unless (a) the fee payer requests an individual assessment pursuant to section 12-2-6 of this chapter; or (b) the city and the district find the development will have an extraordinary impact pursuant to section 12-2-9 of this chapter. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the capital improvements plan.

**Section 12:** That Section 4(A), 4(C), and 4(D) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. *Certification.* After the fire district impact fee due for a proposed development have been calculated by the city pursuant to the fee schedule attached to the Capital Improvements Plan or by the District Administrator using the individual assessment process, the fee payer may request from the city or the District Administrator a certification of the amount of fire district impact fee due for that development. Within thirty (30) days after receiving such request, the city or the District Administrator shall issue a written certification of the amount of the fire district impact fee due for the proposed development. Such certification shall establish the fire district impact fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule attached to the Capital Improvements Plan. The certification shall include an explanation of the calculation of the fire district impact fee including an explanation of factors considered under Idaho Code Section 67-8207 and shall also specify the system improvement(s) for which the fire district impact fee is intended to be used. If the impact fee is calculated by the city pursuant to the fee schedule, the city shall provide the certification to the fee payer and the District Administrator. If the impact fee is determined by the District Administrator following an individual assessment of the fee, the District Administrator shall provide the certification to the fee payer and the city.
- C. In the event a fire district impact fee is paid to the district, then the District Administrator shall immediately notify the city of said payment.
- D. All fire district impact fees paid to the city shall then be delivered to the District Administrator on a once-a-month basis.

**Section 13:** That Section 6 of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

**12-2-6: - INDIVIDUAL ASSESSMENT PROCESS:**

- A. In lieu of calculating the amount of the fire district impact fee by reference to the fee schedule attached to the Capital Improvements Plan, a fee payer may file a request with the city that the amount of the required fire district impact fee be determined by the fire District Administrator through an individual assessment for the proposed development. A request for an individual assessment process shall involve consideration of studies, data, and any other relevant information submitted by the fee payer to adjust the amount of the fire district impact fee. If a fee payer files a request for the use of an individual assessment, the fee payer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the fee payer's expense. The fee payer shall, at the fee payer's expense, bear the burden of proving by clear and convincing evidence that the resulting individual assessment complies with the requirements of this chapter. The fee payer shall bear the burden of proving by clear and convincing evidence that the resulting

individual assessment is a more accurate measure of its proportionate share of the cost of system improvements, based on the district's adopted levels of service, than the development impact fees that would otherwise be due pursuant to the fee schedule attached to the Capital Improvements Plan.

- B. Each individual assessment shall be based on the same level of service standards and unit costs for system improvements used in the Capital Improvements Plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
- C. A request for an individual assessment shall be delivered and filed with the city at any time that the number of dwelling units in the proposed development and the types and amounts of development in each non-residential category identified in the fee schedule attached to the Capital Improvements Plan are known. Upon filing of a request for individual assessment, the city shall transmit the request to the District Administrator for review. District Administrator shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the fee payer, so as not to unreasonably delay the developer's (fee payer's) subsequent applications to the city for building permits.
- D. Each individual assessment request delivered to the District Administrator may then be accepted, rejected, or accepted with modifications by the District Administrator as the basis for calculating the fire district impact fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand for system improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the fee schedule attached to the Capital Improvements Plan.
- E. The decision by the District Administrator on an application for an individual assessment shall include an explanation of the calculation of the fire district impact fee, shall specify the system improvement(s) for which the fire district impact fee is intended to be used, and shall include an explanation of those factors identified in IC § 67-8207.
- F. If an individual assessment is accepted or accepted with modifications by the District Administrator then the fire district impact fee due under this chapter for such development shall be calculated according to such individual assessment.
- G. The District Administrator shall provide notice of final determination of an individual assessment to the developer (fee payer) and the city.

**Section 14:** That Section 7(C)(2) 7(E)(1), 7(E)(2), and 7(E)(5) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

C. *Valuation of credit at present value:*

2. *Improvements.* Credit for qualifying acquisition or construction of system improvements shall be valued by the district at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the fee payer to the district. The District Administrator or shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the district as a more accurate measure of the value of the offered system improvements to the district.

E. *Credit request procedures:*

1. *Request.* In order to obtain a credit against fire district impact fee otherwise due, a fee payer shall submit to the city a written offer of request to dedicate to the district specific parcels of qualifying land or a written offer to contribute or construct specific system improvements to the district capital facilities in accordance with all applicable state or city design and construction standards, and shall specifically request a credit against the type of fire district impact fee for which the land dedication or system improvements is offered. The city shall then deliver the written offer of request to the District Administrator.
2. *Review.* After receipt of the written offer of request for credit, the District Administrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing district capital facilities by an amount at least equal to the value of the credit. If the District Administrator determines that the offered credit satisfies that criteria and will be acceptable to the board of commissioners, then the credit shall be issued. The district shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.
5. The District Administrator's determination on the written offer of request for credit shall be provided to the fee payer and the city.

**Section 15:** That Section 8(B) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Methodology; proportionate methodology.* The fire district impact fee shall not exceed a proportionate share of the cost of the system improvements determined in accordance with IC § 67-8207, as amended. Fire district impact fees shall be based on actual system improvements costs or reasonable estimates of such costs. The amount of the fire district impact fee shall be calculated using the methodology contained in the Capital Improvements Plan.

**Section 16:** That Section 9(B) and 9(C) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. In the event the city makes an initial determination that development may impose extraordinary impact, the city shall provide the development application to the District Administrator along

with the city's initial determination. The District Administrator shall then review and determine whether or not the development application will impose extraordinary impact.

- B. If the District Administrator determines that a proposed development generates extraordinary impact that will result in extraordinary systems improvements costs, the District Administrator will notify the fee payer and the city of such fire district impact fee determination within thirty (30) days after District Administrator's receipt from the city of the development application and the city's initial determination. Such notice shall include a statement that the potential impacts of such development on system improvements are not adequately addressed by the Capital Improvements Plan, and that a supplemental study, at the fee payer's expense will be required.
- C. Circumstances that may lead to a determination of extraordinary impact include, but are not limited to: (a) an indication the assumptions used in the Capital Improvements Plan underestimate the level of activity or impact on district capital facilities from the proposed development or activity.
- D. Within thirty (30) days following the designation of a development with extraordinary impact, the District Administrator shall meet with the fee payer to discuss whether the fee payer wants to: (a) pay for the supplemental study necessary to determine the system improvements costs related to the proposed development; (b) modify the proposal to avoid generating extraordinary impact; or (c) withdraw the application for certification, building permit or development approval.

**Section 17:** That Section 11(B)(2) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. Deposit of fire district impact fees. All monies paid by a fee payer, pursuant to this chapter, shall be identified as fire district impact fees and shall be promptly deposited by the District Administrator in the appropriate account of the trust fund.
  - 2. *Maintenance of records.* The fire district shall maintain and keep accurate financial records for each account that shall show the source and disbursement of all revenues, that shall account for all monies received, that shall ensure that the disbursement of funds from each account shall be used solely and exclusively for the provisions of projects specified in the Capital Improvements Plan, and that shall provide an annual accounting for each fire district impact fee account showing the source and amount of all funds collected and the projects that were funded.

**Section 18:** That Section 12 of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

**12-2-12: - EXPENDITURE OF FIRE DISTRICT IMPACT FEES:**

- A. Expenditures of fire district impact fees collected and deposited in the trust fund shall be made only for system improvements within the service area for which the impact fee was collected in accordance with the Capital Improvements Plan.
- B. *Capital improvements plan reimbursement; surcharge.* A portion of each impact fee collected shall be designated as a surcharge for reimbursement of the district for the cost of preparing the Capital Improvements Plan in accordance with IC § 67-8208. The surcharge shall not exceed the development's proportionate share of the cost of preparing the Capital Improvements Plan.

**Section 19:** That Section 13(A), 13(C), 13(D),13(E), and 13(G) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Appeals. Any fee payer that is or may be obligated to pay a fire district impact fee, or that claims a right to receive a refund, reimbursement, exemption or credit under this chapter, and who is dissatisfied with a decision made by the District Administrator in applying this chapter, may appeal such decision as follows:
  1. To the fire district's board of commissioners; and
  2. The fire district's board of commissioner's decision may thereafter be appealed to the city council.
- B. The fee payer shall have the burden on appeal to the fire district board or city council of proving by clear and convincing evidence that the decision was in error.
- C. In order to pursue the appeal before the fire district's board of commissioners, the fee payer shall file a written notice of the appeal with the fire district's officer of administration within thirty (30) days after the date of the District Administrator's decision, or the date on which the fee payer submitted a payment of the fire district impact fee under protest, whichever is later. An appeal of the fire district's board of commissioner's decision shall be filed by written application with the city clerk within (30) days after the date of the board's decision. Such written applications shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the fee payer believes support the claim.
- D. When the fire district board of commissioners receives notice of an appeal of a District Administrator decision, the board shall notify the District Administrator who shall promptly deliver a copy of its written decision, and any record it created, to the board of commissioners. Similarly, if the City Clerk receives an appeal of a fire district board of commissioner's decision, the city clerk shall notify the fire district's officer of administration, who shall promptly deliver a copy of the board's written decision and record.

- E. The city council or the board of commissioners, as the case may be, shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer shall have a right to be present and to present evidence in support of the appeal. The District Administrator who made the decision under appeal or his or her representative shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the city council or by the board of commissioners in considering the appeal shall be whether: (a) the decision or interpretation made by the District Administrator; or (b) the alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the city pay its proportionate share of the costs of system improvements to district facilities necessary to serve new development and whether the chapter has been correctly applied. The city council or board of commissioners, as the case may be, shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal. The decision shall be mailed to the District Administrator and fee payer within this same thirty (30) day time period.
- F. Payment under protest. A fee payer may pay a fire district impact fee under protest in order not to delay in the issuance of a building permit by the city. A fee payer making a payment under protest shall not be estopped from exercising the right to appeal provided herein, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected.
- G. Mediation.
1. Any fee payer that has a disagreement with the city or the District Administrator regarding a fire district impact fee determination that is or may be due for a proposed development pursuant to this chapter, may enter into a voluntary agreement with the city or the district, as the case may be, to subject the disagreement to mediation by a qualified independent party acceptable to both the fee payer and the district.
  2. Mediation may take place at any time following the filing of a timely appeal pursuant to section 12-2-13(C), or as an alternative to such appeal, provided that the request for mediation is filed no later than the last date on which a timely appeal could be filed pursuant to section 12-2-13(C).
  3. Participation in mediation does not preclude the fee payer from pursuing other remedies provided for in this section.
  4. If mediation is requested, any related mediation costs shall be shared equally by the fee payer and the city or the district, as the case may be, and a written agreement regarding the payment of such costs shall be executed prior to the commencement of mediation.
  5. In the event that mediation does not resolve the issues between the district and the fee payer, the fee payer retains all rights to seek relief from a court of competent jurisdiction.

**Section 20:** That Section 14(A) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. *Review and modification of Capital Improvements Plan.* Unless the board of commissioners deems some other period is appropriate, the board of commissioners shall, at least once every five (5) years, commencing from the date of the original adoption of the Capital Improvements Plan, review the development potential and update the Capital Improvements Plan in cooperation with the city and in accordance with the procedures set forth in IC § 67-8206, as amended. Each update shall be prepared by the District Administrator in consultation with the joint advisory committee.

**Section 21:** That Section 17(A) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. When any fire district impact fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a fee payer and the district, and such fire district impact fee has not been paid in a timely manner, the city, or District Administrator on behalf of the district, may exercise any or all of the following powers as applicable to their authority, in any combination, to enforce the collection of the fire district impact fee:

**Section 22:** That Section 19(J), 19(K), 19(L) and 19(M) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- J. Any monies, including any accrued interest not assigned to specific system improvements within such Capital Improvements Plan and not expended pursuant to section 12-2-12 or refunded pursuant to section 12-2-11 shall be retained in the same account until the next district fiscal year.
- K. If the district discovers an error in the Capital Improvements Plan that results in assessment or payment of more than a proportionate share of system improvements costs on any proposed development, the District Administrator shall: (a) adjust the fire district impact fee to collect no more than a proportionate share; or (b) discontinue the collection of any fire district impact fees until the error is corrected by ordinance.
- L. If fire district impact fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a fee payer shall be refunded by the district within thirty (30) days after the district's acceptance of the recalculated amount, with interest at the legal rate provided for in IC § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the fee payer shall be paid to the district within thirty (30) days after the District Administrator's acceptance of the recalculated amount, with interest at the legal rate provided for in IC § 28-22-104 from the date on which the fee was paid. In the case of an underpayment to the district, the District Administrator may request the city and the city may withhold issuance of the building permits or development approval for the project for which the fire district impact fee was paid until such underpayment is corrected, and if amounts owed

to the district are not paid within such thirty-day period, the District Administrator may also ask the city to and the city may revoke any building permits or development approval issued in reliance on the previous payment of such fire district impact fee and refund such fee to the fee payer.

- M. The joint advisory committee that was established during the preparation of the Capital Improvements Plan shall continue in existence, and shall by operation of this ordinance [from which this subsection derived] become the joint advisory committee created herein.

**Section 23:** That Section 1(D)(10) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

*D. Findings:*

8. The city has planned for the improvement of the city's police department capital facilities in the Capital Improvements Plan.
9. The creation of an equitable impact fee system would enable the city to accommodate new development, and would assist the city in the implementation of the capital improvements element of the Capital Improvements Plan.
10. In order to implement an equitable impact fee system for the City's Police Department facilities, the city adopted by resolution the Capital Improvements Plan. Galena Consulting was hired by the city to assist the advisory committee in the preparation of the study.
11. The methodology used in the Capital Improvements Plan, as applied through this chapter, complies with all applicable provisions of Idaho law, including those set forth in IC §§ 67-8204(1), (2), (16) and (23), 67-8207 and 67-8209. The incorporation of the Capital Improvements Plan by reference satisfies the requirement in IC § 67-8204(16) for a detailed description of the methodology by which the City of Kuna Police Department Impact Fees were calculated, and the requirement in IC § 67-8204(24) for a description of acceptable levels of service for city police department system improvements.
12. In determining the proportionate share of system improvements costs, the Capital Improvements Plan has considered:
  - a. The cost of the existing system improvements;
  - b. The means by which the existing system improvements have been financed;
  - c. The extent to which the new development will contribute to system improvements costs through taxation, assessment, or developer or landowner contributions, or has previously contributed to system improvements costs through developer or landowner contributions;

- d. The extent to which the new development is required to contribute to system improvements costs in the future;
  - e. The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;
  - f. Extraordinary costs, if any, incurred in serving the new development;
  - g. The time and price differential inherent in a fair comparison of fees paid at different times; and
  - h. The availability of other sources of funding System Improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation and includes a plan for alternative sources of revenue.
13. The Capital Improvements Plan contains the capital improvements planned by the city during the term of the Capital Improvements Plan, and such element has been developed in conformance with the requirements Chapter 82 of Title 67, Idaho Code.
14. The Capital Improvements Plan sets forth reasonable methodologies and analyses for determining the impacts of various types of new development on the city's police department capital facilities, and determines the cost of acquiring or constructing the improvements necessary to meet the demands for such facilities created by new development.
15. In accordance with Idaho Code, the Capital Improvements Plan was based on actual system improvements costs or reasonable estimates of such costs. In addition, the Capital Improvements Plan uses a fee calculation methodology that is net of credits for the present value of revenues that will be generated by new growth and development based on historical funding patterns and that are anticipated to be available to pay for System Improvements, including taxes, assessments, user fees, and intergovernmental transfers.
16. The City of Kuna Police Department Impact Fees established by this chapter are based on the Capital Improvements Plan, and do not exceed system improvements costs to serve new development that will pay the police department impact fees.
17. The City of Kuna Police Department Capital Facilities included in the calculation of fees in the Capital Improvements Plan will benefit all new residential development throughout the city, and it is therefore appropriate to treat all areas of the city as a single service area for purposes of calculating, collecting, and spending the City of Kuna Police Department Impact Fees collected from developers.

E. *Purpose:*

1. This chapter is adopted to be consistent with, and to help implement the Capital Improvements Plan.

**Section 24:** That the definitions for “Administrator,” “Capital Improvements Elements,” “Capital Improvements Plan,” “Extraordinary Impact,” “Police Department Capital Facilities,” and “System Improvements Costs” in Section 2 of Chapter 3 of Title 12 of the Kuna City Code be and the same are hereby amended to read as follows:

ADMINISTRATOR shall mean the city treasurer of the City of Kuna, or her, or his designee.

CAPITAL IMPROVEMENTS ELEMENT shall mean a component of the Capital Improvements Plan adopted by the city pursuant to Chapters 65 and 82 of Title 67, Idaho Code, and as amended, which component meets the requirements of the Capital Improvements Plan required by the Act.

CAPITAL IMPROVEMENTS PLAN shall mean the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022 –recommended by the Advisory Committee and adopted by the City pursuant to the Act that identifies City of Kuna Police Department Capital Facilities for which City of Kuna Police Department Impact Fees may be used as a funding source.

EXTRAORDINARY IMPACT shall mean an impact which is reasonably determined by the city to: (i) result in the need for City of Kuna Police Department system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by IC § 67-8214(2), as amended; or (ii) result in the need for City of Kuna Police Department system improvements which are not identified in the Capital Improvements Plan.

POLICE DEPARTMENT CAPITAL FACILITIES shall mean police facilities which are identified in the Capital Improvements Plan, and specifically including those related costs including system improvements costs, but not including maintenance, operations, or improvements that do not expand their capacity.

SYSTEM IMPROVEMENTS COSTS shall mean costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs, and also including, without limitation, the type of costs described in IC § 50-1702(h), as amended, to provide additional public facilities needed to service new growth and development. For clarification, system improvements costs do not include:

1. Construction, acquisition or expansion of public facilities other than capital improvements identified in the Capital Improvements Plan;
2. Improvements, repair, operation or maintenance of existing or new capital;

3. Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
4. Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;
5. Administrative and operating costs of the city unless such costs are attributable to development of the Capital Improvements Plan, as provided in IC § 67-8208, as amended; and
6. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the city to finance capital improvements identified in the Capital Improvements Plan.

**Section 25:** That Section 3(B) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. Fee schedule: City of Kuna Police Department Impact Fees shall be calculated in accordance with the fee schedule set forth in the Capital Improvements Plan providing for standard fees based on the total number of dwelling units or square feet of nonresidential space in the development, unless (a) the fee payer requests an individual assessment pursuant to section 12-3-6 of this chapter; or (b) the city finds the development will have an Extraordinary Impact pursuant to section 12-3-9 of this chapter. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the Capital Improvements Plan.

**Section 26:** That Section 4(A) and 4(B)(3) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Certification: After the City of Kuna Police Department Impact Fee due for a proposed development have been calculated by the city pursuant to the fee schedule attached to the Capital Improvements Plan or by the administrator using the individual assessment process, the fee payer may request from the city or the administrator a certification of the amount of City of Kuna Police Department Impact Fee due for that development. Within thirty (30) days after receiving such request, the city or the administrator shall issue a written certification of the amount of the City of Kuna Police Department Impact Fee due for the proposed development. Such certification shall establish the City of Kuna Police Department Impact Fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule attached to the Capital Improvements Plan. The certification shall include an explanation of the calculation of the City of Kuna Police Department Impact Fee including an explanation of factors considered under Idaho Code Section 67-8207 and shall also specify the System Improvement(s) for which the City of Kuna Police Department Impact Fee is intended to be used. If the Impact Fee is calculated by the city pursuant to the fee schedule, the city shall provide the certification to the fee payer and the

administrator. If the impact fee is determined by the administrator following an individual assessment of the fee, the administrator shall provide the certification to the fee payer and the city.

B. Payment of fees: The City of Kuna Police Department Impact Fee shall be paid to the city at the following times:

3. At such other time as the developer and the Administrator have agreed upon in writing.

**Section 27:** That Section 6 of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

**12-3-6: - INDIVIDUAL ASSESSMENT PROCESS:**

- A. In lieu of calculating the amount of the City of Kuna Police Department Impact Fee by reference to the fee schedule attached to the Capital Improvements Plan, a fee payer may file a request with the city that the amount of the required City of Kuna Police Department Impact Fee be determined by the Administrator through an individual assessment for the proposed development. A request for an individual assessment process shall involve consideration of studies, data, and any other relevant information submitted by the fee payer to adjust the amount of the City of Kuna Police Department Impact Fee. If a fee payer files a request for the use of an individual assessment, the fee payer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the fee payer's expense. The fee payer shall, at the fee payer's expense, bear the burden of proving by clear and convincing evidence that the resulting individual assessment complies with the requirements of this chapter. The fee payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of system improvements, based on the city's adopted levels of service, than the development impact fees that would otherwise be due pursuant to the fee schedule attached to the Capital Improvements Plan.
- B. Each individual assessment shall be based on the same level of service standards and unit costs for system improvements used in the Capital Improvements Plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
- C. A request for an individual assessment shall be delivered and filed with the city at any time that the number of dwelling units in the proposed development and the types and amounts of development in each non-residential category identified in the fee schedule attached to the Capital Improvements Plan are known. Upon filing of a request for individual assessment, the same shall be transmitted to the Administrator for review. The Administrator shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the fee payer, so as not to

unreasonably delay the developer's (fee payer's) subsequent applications to the city for building permits.

- D. Each individual assessment request delivered to the Administrator may then be accepted, rejected, or accepted with modifications by the Administrator as the basis for calculating the City of Kuna Police Department Impact Fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand for system improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the fee schedule attached to the Capital Improvements Plan.
- E. The decision by the Administrator on an application for an individual assessment shall include an explanation of the calculation of the City of Kuna police department impact fee, shall specify the system improvement(s) for which the City of Kuna Police Department Impact Fee is intended to be used, and shall include an explanation of those factors identified in IC § 67-8207.
- F. If an individual assessment is accepted or accepted with modifications by the Administrator then the City of Kuna Police Department Impact Fee due under this chapter for such development shall be calculated according to such individual assessment.
- G. The Administrator shall provide notice of final determination of an individual assessment to the developer (fee payer) and the city.

**Section 28:** That Section 7(C)(2), 7(E)(1) & (2), and 7(E)(5) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

*C. Valuation of credit at present value:*

- 2. *Improvements:* Credit for qualifying acquisition or construction of system improvements shall be valued by the city at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the fee payer to the city. The Administrator shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the city as a more accurate measure of the value of the offered system improvements to the city.

*E. Credit request procedures:*

- 1. *Request:* In order to obtain a credit against City of Kuna Police Department Impact Fee otherwise due, a fee payer shall submit to the city a written offer of request to dedicate to the city specific parcels of qualifying land or a written offer to contribute or construct specific system improvements to the City of Kuna Police Department Capital Facilities in accordance with all applicable state or city design and construction standards, and shall

specifically request a credit against the type of City of Kuna Police Department Impact Fee for which the land dedication or system improvements is offered. The city shall then deliver the written offer of request to the Administrator.

2. *Review:* After receipt of the written offer of request for credit, the Administrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing City of Kuna Police Department Capital Facilities by an amount at least equal to the value of the credit. If the Administrator determines that the offered credit satisfies that criteria and will be acceptable to the city council, then the credit shall be issued. The city shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.
5. The Administrator's determination on the written offer of request for credit shall be provided to the fee payer and the city.

**Section 29:** That Section 8(B) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Methodology; proportionate methodology:* The City of Kuna Police Department Impact Fee shall not exceed a proportionate share of the cost of the system improvements determined in accordance with IC § 67-8207, as amended. City of Kuna Police Department Impact Fees shall be based on actual system improvements costs or reasonable estimates of such costs. The amount of the City of Kuna Police Department Impact Fee shall be calculated using the methodology contained in the Capital Improvements Plan.

**Section 30:** That Section 9(A)-(E) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. The Administrator shall review and determine whether or not the development application will impose extraordinary impact.
- B. If the Administrator determines that a proposed development generates extraordinary impact that will result in extraordinary systems improvements costs, the Administrator will notify the fee payer of such City of Kuna Police Department Impact Fee determination within thirty (30) days after Administrator's receipt of the development application. Such notice shall include a statement that the potential impacts of such development on system improvements are not adequately addressed by the Capital Improvements Plan, and that a supplemental study, at the fee payer's expense will be required.
- C. Circumstances that may lead to a determination of extraordinary impact include, but are not limited to: (a) an indication the assumptions used in the Capital Improvements Plan underestimate the level of activity or impact on City of Kuna Police Department Capital Facilities from the proposed development or activity.

- D. Within thirty (30) days following the designation of a development with extraordinary impact, the Administrator shall meet with the fee payer to discuss whether the fee payer wants to: (a) pay for the supplemental study necessary to determine the system improvements costs related to the proposed development; (b) modify the proposal to avoid generating extraordinary impact; or (c) withdraw the application for certification, building permit or development approval.
- E. If the fee payer agrees to pay for the supplemental study required to document the proposed development's proportionate share of system improvements costs, then the Administrator and the fee payer shall jointly select an individual or organization acceptable to both to perform such study. The fee payer shall enter into a written agreement with such individual or organization to pay the costs of such study. Such agreement shall require the supplemental study to be completed within thirty (30) days of such written agreement, unless the fee payer agrees to a longer time.

**Section 31:** That Section 10(A)(3)(f)<sup>1</sup> and 10(A)(4)(d) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

A. *Trust fund established:*

3. *Trust fund administration:* The city treasurer administers the trust fund in accordance with the following:
  - f. Accurate financial records shall be maintained and kept for each account that shall show the source and disbursement of all revenues, that shall account for all monies received, that shall ensure that the disbursement of funds from each account shall be used solely and exclusively for the provisions of projects specified in the Capital Improvements Plan, and that shall provide an annual accounting for each City of Kuna Police Department Impact Fee Account showing the source and amount of all funds collected and the projects that were funded.
4. *Expenditures from the trust fund:* The expenditure of City of Kuna Police Department Impact Fees collected and deposited to the trust fund shall be subject to approval by the city council and made in accordance with the following:
  - d. For each account a surcharge shall be imposed for the collection of City of Kuna Police Department Impact Fees, as identified in the Capital Improvements Plan, which surcharge does not exceed the development's proportionate share of the cost of preparing the Capital Improvements Plan.

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<sup>1</sup> Note to Codifier: Upon creating this ordinance, the drafter observed that there are currently two Section 10s in Chapter 3 of Title 10. These edits are to the second Section 10. Due to the voluminous nature of this ordinance, the drafter decided to forgo correcting this numbering error at this time.

**Section 32:** That Section 11 of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Expenditures of City of Kuna Police Department Impact Fees collected and deposited in the trust fund shall be made only for system improvements within the service area for which the impact fee was collected in accordance with the Capital Improvements Plan.
- B. Capital Improvements Plan reimbursement; surcharge: A portion of each Impact Fee collected shall be designated as a surcharge for reimbursement of the city for the cost of preparing the Capital Improvements Plan in accordance with IC § 67-8208. The surcharge shall not exceed the development's proportionate share of the cost of preparing the Capital Improvements Plan.
- C. In the event the city intends to commence construction of system improvements which are the subject of the Capital Improvements Plan and this chapter and the city intends to use funds held in the trust fund to pay system improvements costs, it shall include in the fiscal year budget, as a separated income line item and expense appropriation, the anticipated amount of trust funds intended.

**Section 33:** That Section 12(A), 12(C) & (D), 12(G)(1) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Appeals: Any fee payer that is or may be obligated to pay a City of Kuna Police Department Impact Fee, or that claims a right to receive a refund, reimbursement, exemption or credit under this chapter, and who is dissatisfied with a decision made either by the Administrator in applying this chapter, may appeal such to the city council.
- C. In order to pursue the appeal described in this subsection, the fee payer shall file a written notice of the appeal with the city within thirty (30) days after the date of the Administrator's decision, or the date on which the fee payer submitted a payment of the City of Kuna Police Department Impact Fee under protest, whichever is later. Such written application shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the fee payer believes support the claim.
- D. The city council shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer shall have a right to be present and to present evidence in support of the appeal. The Administrator who made the decision under appeal or his or her representative shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the city council in considering the appeal shall be whether: (a) the decision or interpretation made by Administrator; or (b) the alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the city pay its proportionate share of the costs of system improvements to City of Kuna Police Department facilities necessary to serve new development and whether the chapter has been correctly applied. The city council shall issue a decision upholding,

reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

G. Mediation:

1. Any fee payer that has a disagreement with the Administrator regarding a City of Kuna Police Department Impact Fee Determination that is or may be due for a proposed development pursuant to this chapter, may enter into a voluntary agreement with the city to subject the disagreement to mediation by a qualified independent party acceptable to both the fee payer and the city.

**Section 34:** That Section 13(A) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Review and modification of Capital Improvements Plan: Unless the city council deems some other period is appropriate, the city council shall, at least once every five (5) years, commencing from the date of the original adoption of the Capital Improvements Plan, review the development potential and update the Capital Improvements Plan and in accordance with the procedures set forth in IC § 67-8206, as amended. Each update shall be prepared by the Administrator in consultation with the City of Kuna Police Department Development Impact Fee Advisory Committee.

**Section 35:** That Section 16(A)(1) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. When any City of Kuna Police Department Impact Fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a fee payer and the city, and such City of Kuna Police Department Impact Fee has not been paid in a timely manner, the Administrator on behalf of the city, may exercise any or all of the following powers as applicable to their authority, in any combination, to enforce the collection of the City of Kuna Police Department Impact Fee:
  1. Withhold building permits, manufactured home installation permits, or other city development approval related to the development for which the city of Kuna Police Department Impact Fee is due until all Kuna Police Department Impact Fees due have been paid, and issue stop work orders, and revoke or suspend a building permit.

**Section 36:** That Section 17(A), 17(K), and 17(L) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Nothing in this chapter shall prevent the city from requiring a developer to construct reasonable project improvements, as are required by the city codes and other applicable state of Idaho and/or federal standards or rules to the development.

- K. If the city discovers an error in the capital improvements plan that results in assessment or payment of more than a proportionate share of system improvements costs on any proposed development, the Administrator shall: (a) adjust the City of Kuna Police Department Impact Fee to collect no more than a proportionate share; or (b) discontinue the collection of any City of Kuna Police Department Impact Fees until the error is corrected by ordinance.
- L. If City of Kuna Police Department Impact Fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a fee payer shall be refunded by the city within thirty (30) days after the city's acceptance of the recalculated amount, with interest at the legal rate provided for in IC § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the fee payer shall be paid to the city within thirty (30) days after the city Administrator's acceptance of the recalculated amount, with interest at the legal rate provided for in IC § 28-22-104 from the date on which the fee was paid. In the case of an underpayment to the city, the Administrator may request the city building inspector and the city building inspector may withhold issuance of the building permits or development approval for the project for which the City of Kuna Police Department Impact Fee was paid until such underpayment is corrected, and if amounts owed to the city are not paid within such thirty-day period, the Administrator may also ask the city building inspector to and the city building inspector may revoke any building permits or development approval issued in reliance on the previous payment of such City of Kuna Police Department Impact Fee and refund such fee to the fee payer.

**Section 37:** That Section 18 of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

Any person who violates any provision of this chapter shall be guilty of a misdemeanor, punishable by up to one (1) year in the county jail, and/or a one thousand dollar (\$1,000.00) fine, or both. Knowingly furnishing false information to the Administrator or any official of the city charged with the administration of this chapter, including without limitation, the furnishing of false information regarding the expected size, use or impacts from a proposed development, shall be a violation of this chapter.

**Section 38: 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 and a copy to the Secretary of the Kuna Rural Fire District.

**Section 39: Effective Date and Publication**

This Ordinance, as required by Idaho Code Section 67-8206 (6), shall be in full force and effect on the 30<sup>th</sup> day following its passage and approval; and shall be published in full or by summary as provided in Idaho Code sections 50-901 and 50-901A within one month of its passage and approval all according to law.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2022

CITY OF KUNA

\_\_\_\_\_  
Joe L. Stear, Mayor

ATTEST:

\_\_\_\_\_  
Chris Engels, City Clerk

*W:\Work\K\Kuna, City of 25721\Impact Fee Matters\2022 CIP and Ordinance Amendment\2022.05.19 - Ordinance amending Chapters 1, 2, and 3 of Title 12 KCC.docx*

**ORDINANCE NO. 2022-22  
CITY OF KUNA**

**AN ORDINANCE OF THE CITY COUNCIL OF KUNA, IDAHO**

- **AMENDING CHAPTERS 1, 2, AND 3 OF TITLE 12 OF THE KUNA CITY CODE BY AMENDING:**
  - **CHAPTER 1 BY AMENDING:**
    - **SECTION (1)(D)(10) TO UPDATE THE REFERENCE TO THE “CITY OF KUNA CAPITAL IMPROVEMENTS PLAN AND PARK IMPACT FEE CALCULATION STUDY” TO INSTEAD REFER TO THE DEFINED TERM “DEVELOPMENT IMPACT FEE STUDY;**
    - **SECTION 2 TO UPDATE THE DEFINITION OF “DEVELOPMENT IMPACT FEE STUDY” TO IDENTIFY THE NAME AND ADOPTION DATE OF THE “CITY OF KUNA POLICE AND PARKS DEPARTMENTS IMPACT FEE STUDY AND CAPITAL IMPROVEMENT PLAN DATED MAY 17, 2022;”**
    - **SECTION 4 TO AMEND THE REFERENCE TO THE EQUATION “IN THE STUDY...ATTACHED TO ORDINANCE NO. 2016-12 AS EXHIBIT A” TO INSTEAD REFER TO THE DEFINED TERM “DEVELOPMENT IMPACT FEE STUDY;**
    - **SECTIONS 4(D) & (E), 4(G)(1), 4(G)(3) & (4), 5(G), AND 6(E)(3) TO AMEND THE REFERENCE TO “EXHIBIT A” TO INSTEAD REFER TO THE DEFINED TERM “DEVELOPMENT IMPACT FEE STUDY”;**
    - **SECTIONS 4(G)(2), 5(A) & (B), 10(B) & (C), AND 15(K) & (M) TO MAKE A TECHNICAL CORRECTION BY CAPITALIZING “DEVELOPMENT IMPACT FEE STUDY” TO CLARIFY THIS PHRASE IS A DEFINED TERM;**
    - **SECTIONS 4(G)(4)-(6), 5(G), 6(E)(1) & (2), AND 11(A)-(C) TO MAKE TECHNICAL CORRECTION BY CAPITALIZING “DEVELOPMENT IMPACT FEE ADMINISTRATOR” TO CLARIFY THIS PHRASE IS A DEFINED TERM; AND**
  - **CHAPTER 2 BY AMENDING:**
    - **SECTION 1(C) TO REFER TO EXEMPTIONS IN 12-2-5 INSTEAD OF 12-2-3, AND TO CLARIFY THE BOUNDARIES WHERE THE PROVISIONS OF CHAPTER 2 APPLY;**
    - **SECTION 1(D)(14) TO UPDATE LANGUAGE REFERRING TO AN PRIOR CAPITAL IMPROVEMENT PLAN AND REPLACING WITH A REFERENCE TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;**

**Commented [MJB1]:** The CIP I reviewed had a “DRAFT” watermark across it. Did this date change?

- SECTION 2 DEFINITION FOR “CAPITAL IMPROVEMENTS PLAN” TO REFER TO THE “KUNA RURAL FIRE DISTRICT IMPACT FEE STUDY AND CAPITAL IMPROVEMENT PLAN FINAL REPORT DATED NOVEMBER 30, 2021”;
  - SECTION 2 DEFINITION FOR “DISTRICT ADMINISTRATOR” TO CLARIFY THIS PERSON SHALL BE THE ADMINISTRATOR OF THE FIRE DISTRICT IMPACT FEES;
  - SECTION 2 DEFINITIONS FOR “CAPITAL IMPROVEMENTS ELEMENT” AND “DISTRICT CAPITAL FACILITIES” TO AMEND THE REFERENCE TO “EXHIBIT III-3 OF THE CAPITAL IMPROVEMENTS PLAN” TO REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTION 3(B) TO AMEND THE REFERENCE TO “EXHIBIT III-3 OF THE CAPITAL IMPROVEMENTS PLAN” TO REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTIONS 1(D)(12)-(21), 1(E)(1), 2 (IN THE DEFINITIONS FOR “CAPITAL IMPROVEMENTS ELEMENT,” “DISTRICT CAPITAL FACILITIES,” “EXTRAORDINARY IMPACT,” AND “SYSTEM IMPROVEMENTS COSTS”) 3(B), 4(A), 6(A)-(D), 8(B), 9(B) & (C), 11(B)(2), 12(A) & (B), 14(A), 19(J) & (K), AND 19(M) TO MAKE TECHNICAL CORRECTION BY CAPITALIZING “CAPITAL IMPROVEMENTS PLAN” TO CLARIFY THIS PHRASE IS A DEFINED TERM;
  - SECTIONS 4(A), 4(C) & (D), 6(A), 6(C)-(G), 7(C)(2), 7(E), 9(A) & (B), 9(D), 11(B), 13(A), 13(C)-(E), 13(G), 14(A), 17(A), AND 19(K) & (L) TO MAKE TECHNICAL CORRECTION BY CAPITALIZING “DISTRICT ADMINISTRATOR” TO CLARIFY THIS IS A DEFINED TERM;
  - SECTION 13 TO MAKE VARIOUS CORRECTIONS TO CLARIFY THE PROTEST, APPEALS, AND MEDIATIONS PROCESS;
  - SECTION 19(L) TO MAKE TECHNICAL CORRECTION FROM “ADMINISTRATOR” TO “DISTRICT ADMINISTRATOR”; AND
- CHAPTER 3 BY AMENDING:
- SECTION 1(D)(10) TO UPDATE THE REFERENCE TO THE “CITY OF KUNA POLICE DEPARTMENT IMPACT FEE STUDY” TO INSTEAD REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTION 2 DEFINITION FOR “CAPITAL IMPROVEMENTS PLAN” TO REFER TO IDENTIFY THE NAME AND ADOPTION DATE OF THE “CITY OF KUNA POLICE AND PARKS DEPARTMENTS IMPACT FEE STUDY AND CAPITAL IMPROVEMENT PLAN DATED MAY 17, 2022;”

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- SECTION 2 DEFINITION OF “ADMINISTRATOR” BY IDENTIFYING THE CITY TREASURER AS THE ADMINISTRATOR, AND TO CLARIFY THIS PERSON IS THE ADMINISTRATOR OF THE CITY OF KUNA POLICE IMPACT FEES;
  - SECTION 2 DEFINITIONS OF “CAPITAL IMPROVEMENTS ELEMENTS” AND “POLICE DEPARTMENT CAPITAL FACILITIES,” AND TO AMEND SECTION 3(B) TO AMEND THE REFERENCE TO “EXHIBIT III-2” OR “EXHIBIT III-3” AND INSTEAD REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTIONS 7(E)(3) AND 8(B) TO AMEND THE REFERENCE TO “CITY OF KUNA POLICE DEPARTMENT CAPITAL IMPROVEMENT PLAN” TO INSTEAD REFER TO THE DEFINED TERM “CAPITAL IMPROVEMENTS PLAN”;
  - SECTIONS 1(D)(8)-(17), 1(E)(1), 2 (IN THE DEFINITIONS FOR “CAPITAL IMPROVEMENTS ELEMENTS,” “EXTRAORDINARY IMPACT,” “POLICE DEPARTMENT CAPITAL FACILITIES,” AND “SYSTEM IMPROVEMENTS COSTS”), 3(B), 4(A), 6(A)-(D), 8(B), 9(B) & (C), 10(A)(3)(f) & (4)(d), 11(A)-(C), 13(A), and 17(J) & (K) TO MAKE A TECHNICAL CORRECTION BY CAPITALIZING “CAPITAL IMPROVEMENTS PLAN” TO CLARIFY THIS PHRASE IS A DEFINED TERM;
  - SECTIONS 4(A) & (B)(3), 6(A) & (C)-(G), 7(C)(2), 7(E)(1) & (2), 7(C)(5), 9(A) & (B), 9(D) & (E), 12(A), 12(C) & (D), 12(G)(1), 16(A), 17(K) & (L), AND 18 TO MAKE A TECHNICAL CORRECTION BY CAPITALIZING “ADMINISTRATOR” TO CLARIFY THIS WORD IS A DEFINED TERM;
  - SECTION 16(A)(1) TO MAKE TECHNICAL CORRECTIONS TO CAPITALIZE “KUNA POLICE DEPARTMENT IMPACT FEE”;
  - SECTION 17(A) TO MAKE TECHNICAL CORRECTION TO CAPITALIZE “IDAHO”; 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:** That Section 1(D)(10) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

10. In order to implement an equitable impact fee system for the parks and recreational facilities, the city adopted the Development Impact Fee Study by resolution dated June 7, 2016, the City

of Kuna, Idaho Capital Improvements Plan, and Park Impact Fee Calculation Study (study).

The study was prepared by city staff, as qualified professionals in finance, engineering, planning and transportation.

**Section 2:** That the definition of “Development Impact Fee Study” in Section 2 of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

DEVELOPMENT IMPACT FEE STUDY shall mean the document entitled City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan dated May 17, 2022 ~~“Park Impact Fees and Capital Improvements Plan”~~, prepared by the city that sets forth reasonable methodologies and analyses for determining the impacts of various types of development on the parks and recreational facilities and determines the cost of expansions to those facilities necessary to meet the demands created by new development. This study is the same document identified in the definition of Capital Improvements Plan in this chapter.

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**Section 3:** That Section 4(B), 4(D), 4(E), 4(G)(1)-(6) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Methodology; proportionate methodology.* A development impact fee shall not exceed a proportionate share of the cost of system improvements determined in accordance with IC § 67-8207, as amended. Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs. The amount of the development impact fee shall be calculated using the methodology contained in the Development Impact Fee Study study, attached to Ordinance No. 2016-12 as Exhibit A.
- D. *Developer's election.* A developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule in the Development Impact Fee Study attached as Exhibit A as full and complete payment of the development project's proportionate share of system improvement costs, except as provided in IC § 67-8214(3), as amended.
- E. *Schedules.* Development impact fees shall be calculated using the schedule in the Development Impact Fee Study attached as Exhibit A to Ordinance No. 2016-12, unless: (a) the fee payer requests an individual assessment pursuant to the chapter; or (b) the city finds an extraordinary impact for a proposed development in writing to the fee payer, in which case section shall apply.
- G. *Using an individual assessment.*
1. In lieu of calculating the amount of development impact fees by reference to the schedule in the Development Impact Fee Study Exhibit A, a fee payer may request that the amount of the required development impact fee be determined through an individual assessment for the proposed development. The individual assessment process shall permit consideration of studies, data, and any other relevant information submitted by the fee payer to adjust the amount of the fee. If a fee payer requests the use of an individual assessment, the fee payer shall be responsible for retaining a qualified professional to

prepare the individual assessment that complies with the requirements of this chapter, at the fee payer's expense. The fee payer shall, at the fee payer's expense, bear the burden of proving by clear and convincing evidence that the resulting individual assessment complies with the requirements of this chapter. The fee payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of city capital improvements, based on the city's adopted levels of service, than the development impact fees that would otherwise be due pursuant to the schedule set forth in the Development Impact Fee Study Exhibit A.

2. Each individual assessment shall be based on the same level of service standards and unit costs for system improvements used in the Development Impact Fee Study, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
3. An application for an individual assessment may be submitted at any time that the number of dwelling units in the proposed development and the types and amounts of development in each non-residential category identified in the schedule in the Development Impact Fee Study Exhibit A are known. The city shall issue a decision within thirty (30) days following receipt of a completed application for individual assessment and supporting information from the applicant, so as not to unreasonably delay subsequent applications for or issuance of building permits.
4. Each individual assessment shall be submitted to the Development Impact Fee Administrator, and may be accepted, rejected, or accepted with modifications by the Development Impact Fee Administrator as the basis for calculating development impact fees. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is more accurate measure of demand for the city capital improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the schedule in the Development Impact Fee Study Exhibit A.
5. The decision by the Development Impact Fee Administrator on an application for an individual assessment shall include an explanation of the calculation of the development impact fee, shall specify the system improvement(s) for which the development impact fee is intended to be used, and shall include an explanation of those factors identified in IC § 67-8207.
6. If an individual assessment is accepted or accepted with modifications by the Development Impact Fee Administrator then the development impact fees due under this chapter for such development shall be calculated according to such individual assessment.

**Section 4:** That Section 5(A), 5(B), and 5(G) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. If the city determines that a proposed development generates extraordinary impacts that will result in extraordinary costs, the city will notify the fee payer of such determination within thirty (30) days after receipt for a certification pursuant to section or a request for a building permit of development approval, whichever occurs first. Such notice shall include a statement that the potential impacts of such development on system improvements are not adequately addressed by ~~D~~development ~~I~~mpact ~~F~~ee ~~S~~tudy, and that a supplemental study at the fee payer's expense will be required.
- B. Circumstances that may lead to a determination of extraordinary impacts include, but are not limited to: (a) an indication the assumptions used in the ~~D~~development ~~I~~mpact ~~F~~ee ~~S~~tudy underestimate the level of activity or impact on parks and recreational facilities from the proposed development or activity.
- G. *Certification.* After the development impact fees due for a proposed development have been calculated pursuant to ~~the schedule in the Development Impact Fee Study~~ ~~Exhibit A attached to Ordinance No. 2016-12~~ or the individual assessment, the fee payer may request the ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator or a designee for a certification of the amount of development impact fees due for that development. Within thirty (30) days after receiving such request, the ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator shall issue a written certification of the amount of development impact fees due for the proposed development. Such certification shall establish the development impact fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule set forth in ~~in the Development Impact Fee Study~~ ~~Exhibit A~~. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under IC § 67-8207 and shall also specify the system improvement(s) for which the development impact fee is intended to be used.

**Section 5:** That Section 6(E)(1)-(3) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

*E. Application procedures:*

1. *Request.* In order to obtain a credit against development impact fees otherwise due, a fee payer shall submit a written offer to dedicate to the ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator for specific parcels of qualifying land or a written offer to contribute or construct specific system improvements to the parks and recreational facilities in accordance with all applicable state or city design and construction standards, and shall specifically request a credit against the type of development impact fees for which the land dedication or system improvement is offered. No request for a credit against development impact fees shall be accepted unless a written offer to dedicate, contribute or construct has previously been approved in writing.
2. *Review.* After receipt of the request for credit, the ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing parks and recreational

facilities by an amount at least equal to the value of the credit. If the ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator determines that the offered credit satisfies that criteria, then the credit shall be issued. The city shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.

3. *Credits exceeding fee amounts due.* If the credit due to a fee payer pursuant to sections, above, exceeds the development impact fee that would otherwise be due from the fee payer pursuant to the chapter (whether calculated through the schedule in the Development Impact Fee Study~~Exhibit A~~ or through an independent assessment), the fee payer may choose to receive such credit in the form of either: (a) a credit against future development impact fees due for the same capital improvements; or (b) a reimbursement from development impact fees paid by future development that impacts the system improvements contributed or dedicated by the fee payer. Unless otherwise stated in an agreement with the fee payer, the city shall be under no obligation to use any city funds - other than development impact fees paid by other development for the same city capital improvements - to reimburse the fee payer for any credit in excess of development impact fees due.

**Section 6:** That Section 10(B) and 10(C) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Capital improvement plan reimbursement:* The monies collected from the capital improvement plan development impact fees shall be used only to reimburse the city for the preparation of the ~~D~~development ~~I~~mpact ~~F~~ee ~~S~~tudy.
- C. *Limitation on use:* Development impact fees shall not be used for any purpose other than system improvement costs to create additional improvements to serve new growth, or for reimbursement of the cost of the ~~D~~development ~~I~~mpact ~~F~~ee ~~S~~tudy. The expenditure of development impact fees is prohibited except in accordance with the requirements of IC § 67-8210, as amended.

**Section 7:** That Section 11(A)- (C) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. *Appeals:* Any fee payer that is or may be obligated to pay a development impact fee, or that claims a right to receive a refund, reimbursement, exemption or credit under this chapter, and who is dissatisfied with a decision made by ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator in applying this chapter, may appeal such decision to the city council. The fee payer shall have the burden of proving by clear and convincing evidence that the decision was in error.
- B. In order to pursue the appeal described in subsection, the fee payer shall file a written notice of the appeal with the ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator within thirty (30) days after the date of the decision, or the date on which the fee payer submitted a payment of development impact fees under protest, whichever is later. Such written application shall include a statement

describing why the fee payer believes that the decision was in error, together with copies of any documents that the fee payer believes support the claim.

- C. The city council shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer shall have a right to be present and to present evidence in support of the appeal. The ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator who made the decision under appeal or his or her representative shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the city council in considering the appeal shall be whether: (a) the decision or interpretation made by the ~~D~~development ~~I~~mpact ~~F~~ee ~~A~~administrator; or (b) the alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the city pay its proportionate share of the costs of system improvements to parks and recreational facilities necessary to serve new development and whether the chapter has been correctly applied. The city council shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

**Section 8:** That Section 15(K) and 15(M) of Chapter 1 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- K. If the city discovers an error in the ~~D~~development ~~I~~mpact ~~F~~ee ~~S~~tudy that results in assessment or payment of more than a proportionate share of system improvement costs on any proposed development, the city shall: (a) adjust the development impact fee to collect no more than a proportionate share; or (b) discontinue the collection of any development impact fees until the error is corrected by ordinance.
- M. The development impact fee advisory committee established during the preparation of the ~~D~~development ~~I~~mpact ~~F~~ee ~~S~~tudy continue in existence, and shall be composed of not fewer than five (5) members appointed by city council, two (2) or more members shall be active in the business of development, building, or real estate. The committee shall serve in an advisory capacity and has been established to: (a) assist the city in adopting land use assumptions; (b) review the capital improvements plan, and proposed amendments, and file written comments; (c) monitor and evaluate implementation of the capital improvements plan; (d) file periodic reports, at least annually, with respect to the capital improvements plan and report to the city any perceived inequities in implementing the plan or imposing the development impact fees; and (e) advise the city of the need to update or revise the land use assumptions, the capital improvements plan, and development impact fees.

**Section 9:** That Section 1(C), 1(D)(12)-(21), and 1(E)(1) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- C. *Applicability.* Except as otherwise exempted in section 12-2-~~53~~, these provisions shall apply to the development of property located within the boundaries of the City of Kuna, Idaho where they overlap with the boundaries of the Kuna Rural Fire District.

D. Findings:

12. The district has planned for the improvement of district capital facilities in the Capital Improvements Plan.
13. The creation of an equitable impact fee system would enable the city to accommodate new development, and would assist the district to implement the capital improvements element of the Capital Improvements Plan.
14. In order to implement an equitable impact fee system for the district's fire prevention and life preservation facilities, the city and district each adopted by resolution the Capital Improvements Plan ~~dated April 3, 2018 and the district adopted by resolution dated March 14, 2018 the Kuna Rural Fire District Impact Fee Study and Capital Improvements Plan (the "capital improvements plan")~~. Galena Consulting was hired by the district to assist the joint advisory committee in the preparation of the Capital Improvements Plan ~~study~~.
15. The methodology used in the Capital Improvements Plan, as applied through this chapter, complies with all applicable provisions of Idaho law, including those set forth in IC §§ 67-8204(1), (2), (16) and (23), 67-8207 and 67-8209. The incorporation of the Capital Improvements Plan by reference satisfies the requirement in IC § 67-8204(16) for a detailed description of the methodology by which the fire district impact fees were calculated, and the requirement in IC § 67-8204(24) for a description of acceptable levels of service for district system improvements.
16. In determining the proportionate share of system improvements costs, the Capital Improvements Plan has considered: (a) the cost of the existing system improvements; (b) the means by which the existing system improvements have been financed; (c) the extent to which the new development will contribute to system improvements costs through taxation, assessment, or developer or landowner contributions, or has previously contributed to system improvements costs through developer or landowner contributions; (d) the extent to which the new development is required to contribute to system improvements costs in the future; (e) the extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas; (f) extraordinary costs, if any, incurred in serving the new development; (g) the time and price differential inherent in a fair comparison of fees paid at different times; and (h) the availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation and includes a plan for alternative sources of revenue.
17. The Capital Improvements Plan contains the capital improvements planned by the district during the term of the Capital Improvements Plan, and such element has been developed in conformance with the requirements Chapter 82 of Title 67, Idaho Code.

18. The Capital Improvements Plan sets forth reasonable methodologies and analyses for determining the impacts of various types of new development on the district capital facilities, and determines the cost of acquiring or constructing the improvements necessary to meet the demands for such facilities created by new development.
19. In accordance with Idaho Code, the Capital Improvements Plan plan was based on actual system improvements costs or reasonable estimates of such costs. In addition, the Capital Improvements Plan uses a fee calculation methodology that is net of credits for the present value of revenues that will be generated by new growth and development based on historical funding patterns and that are anticipated to be available to pay for system improvements, including taxes, assessments, user fees, and intergovernmental transfers.
20. The fire district impact fees established by this chapter are based on the Capital Improvements Plan, and do not exceed system improvements costs to serve new development that will pay the fire district impact fees.
21. The district capital facilities included in the calculation of fees in the Capital Improvements Plan will benefit all new residential development throughout the city, and it is therefore appropriate to treat all areas of the city as a single service area for purposes of calculating, collecting, and spending the fire district impact fees collected from developers.

*E. Purpose.*

1. This chapter is adopted to be consistent with, and to help implement the Capital Improvements Plan.

**Section 10:** That the definitions for “Capital Improvements Element,” “Capital Improvements Plan,” “District Administrator,” “District Capital Facilities,” and “System Improvements” Section 2 of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

**CAPITAL IMPROVEMENTS ELEMENT** shall mean a component of the Capital Improvements Plan identified as ~~Exhibit III-2 Kuna Rural Fire District CIP 2018-2027~~ adopted by the district and the city pursuant to Chapters 65 and 82 of Title 67, Idaho Code, and as amended, which component meets the requirements of the Capital Improvements Plan by the Act.

**CAPITAL IMPROVEMENTS PLAN** shall mean the Kuna Rural Fire District Impact Fee Study and Capital Improvement Plan Final Report dated November 30, 2021~~Kuna Rural Fire District Impact Fee Study and capital improvements plan~~ recommended by the joint advisory committee and adopted by the district and the city pursuant to the act that identifies district capital facilities for which fire district impact fees may be used as a funding source.

DISTRICT ADMINISTRATOR shall mean the officer of administration of the district, or her, or his designee, who shall administer the Fire District Impact Fees.

DISTRICT CAPITAL FACILITIES shall mean district stations and equipment which is identified ~~in Exhibit III-2 of the Capital Improvements Plan,~~ and specifically including those related costs including system improvements costs, but not including maintenance, operations, or improvements that do not expand their capacity.

EXTRAORDINARY IMPACT shall mean an impact which is reasonably determined by the district to: (i) result in the need for district system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by IC § 67-8214(2), as amended; or (ii) result in the need for district system improvements which are not identified in the Capital Improvements Plan.

SYSTEM IMPROVEMENTS COSTS shall mean costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs, and also including, without limitation, the type of costs described in IC § 50-1702(h), as amended, to provide additional public facilities needed to service new growth and development. For clarification, system improvements costs do not include:

1. Construction, acquisition or expansion of public facilities other than capital improvements identified in the Capital Improvements Plan;
2. Improvements, repair, operation or maintenance of existing or new capital;
3. Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
4. Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;
5. Administrative and operating costs of the district and/or the city unless such costs are attributable to development of the Capital Improvements Plan, as provided in IC § 67-8208, as amended; and
6. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the district to finance capital improvements identified in the Capital Improvements Plan.

**Section 11:** That Section 3(B) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Fee schedule.* Fire district impact fees shall be calculated in accordance with the fee schedule set forth in ~~Exhibit III-3~~ of the Capital Improvements Plan providing for standard fees based on the total number of dwelling units or square feet of nonresidential space in the development, unless (a) the fee payer requests an individual assessment pursuant to section 12-2-6 of this chapter; or (b) the city and the district find the development will have an extraordinary impact pursuant to section 12-2-9 of this chapter. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the capital improvements plan.

**Section 12:** That Section 4(A), 4(C), and 4(D) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. *Certification.* After the fire district impact fee due for a proposed development have been calculated by the city pursuant to the fee schedule attached to the Capital Improvements Plan or by the District Aadministrator using the individual assessment process, the fee payer may request from the city or the District Aadministrator a certification of the amount of fire district impact fee due for that development. Within thirty (30) days after receiving such request, the city or the District Aadministrator shall issue a written certification of the amount of the fire district impact fee due for the proposed development. Such certification shall establish the fire district impact fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule attached to the Capital Improvements Plan. The certification shall include an explanation of the calculation of the fire district impact fee including an explanation of factors considered under Idaho Code Section 67-8207 and shall also specify the system improvement(s) for which the fire district impact fee is intended to be used. If the impact fee is calculated by the city pursuant to the fee schedule, the city shall provide the certification to the fee payer and the District Aadministrator. If the impact fee is determined by the District Aadministrator following an individual assessment of the fee, the District Aadministrator shall provide the certification to the fee payer and the city.
- C. In the event a fire district impact fee is paid to the district, then the District Aadministrator shall immediately notify the city of said payment.
- D. All fire district impact fees paid to the city shall then be delivered to the District Aadministrator on a once-a-month basis.

**Section 13:** That Section 6 of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

**12-2-6: - INDIVIDUAL ASSESSMENT PROCESS:**

- A. In lieu of calculating the amount of the fire district impact fee by reference to the fee schedule attached to the Capital Improvements Plan, a fee payer may file a request with the city that the amount of the required fire district impact fee be determined by the fire District Aadministrator through an individual assessment for the proposed development. A request for

an individual assessment process shall involve consideration of studies, data, and any other relevant information submitted by the fee payer to adjust the amount of the fire district impact fee. If a fee payer files a request for the use of an individual assessment, the fee payer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the fee payer's expense. The fee payer shall, at the fee payer's expense, bear the burden of proving by clear and convincing evidence that the resulting individual assessment complies with the requirements of this chapter. The fee payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of system improvements, based on the district's adopted levels of service, than the development impact fees that would otherwise be due pursuant to the fee schedule attached to the Capital Improvements Plan.

- B. Each individual assessment shall be based on the same level of service standards and unit costs for system improvements used in the Capital Improvements Plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
- C. A request for an individual assessment shall be delivered and filed with the city at any time that the number of dwelling units in the proposed development and the types and amounts of development in each non-residential category identified in the fee schedule attached to the Capital Improvements Plan are known. Upon filing of a request for individual assessment, the city shall transmit the request to the District Aadministrator for review. District Aadministrator shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the fee payer, so as not to unreasonably delay the developer's (fee payer's) subsequent applications to the city for building permits.
- D. Each individual assessment request delivered to the District Aadministrator may then be accepted, rejected, or accepted with modifications by the District Aadministrator as the basis for calculating the fire district impact fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand for system improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the fee schedule attached to the Capital Improvements Plan.
- E. The decision by the District Aadministrator on an application for an individual assessment shall include an explanation of the calculation of the fire district impact fee, shall specify the system improvement(s) for which the fire district impact fee is intended to be used, and shall include an explanation of those factors identified in IC § 67-8207.

- F. If an individual assessment is accepted or accepted with modifications by the District Aadministrator then the fire district impact fee due under this chapter for such development shall be calculated according to such individual assessment.
- G. The District Aadministrator shall provide notice of final determination of an individual assessment to the developer (fee payer) and the city.

**Section 14:** That Section 7(C)(2) 7(E)(1), 7(E)(2), and 7(E)(5) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

C. *Valuation of credit at present value:*

2. *Improvements.* Credit for qualifying acquisition or construction of system improvements shall be valued by the district at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the fee payer to the district. The District Aadministrator or shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the district as a more accurate measure of the value of the offered system improvements to the district.

E. *Credit request procedures:*

1. *Request.* In order to obtain a credit against fire district impact fee otherwise due, a fee payer shall submit to the city a written offer of request to dedicate to the district specific parcels of qualifying land or a written offer to contribute or construct specific system improvements to the district capital facilities in accordance with all applicable state or city design and construction standards, and shall specifically request a credit against the type of fire district impact fee for which the land dedication or system improvements is offered. The city shall then deliver the written offer of request to the District Aadministrator.
2. *Review.* After receipt of the written offer of request for credit, the District Aadministrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing district capital facilities by an amount at least equal to the value of the credit. If the District Aadministrator determines that the offered credit satisfies that criteria and will be acceptable to the board of commissioners, then the credit shall be issued. The district shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.
5. The District Aadministrator's determination on the written offer of request for credit shall be provided to the fee payer and the city.

**Section 15:** That Section 8(B) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. *Methodology; proportionate methodology.* The fire district impact fee shall not exceed a proportionate share of the cost of the system improvements determined in accordance with IC § 67-8207, as amended. Fire district impact fees shall be based on actual system improvements costs or reasonable estimates of such costs. The amount of the fire district impact fee shall be calculated using the methodology contained in the Ceapital Improvements Plan.

**Section 16:** That Section 9(B) and 9(C) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. In the event the city makes an initial determination that development may impose extraordinary impact, the city shall provide the development application to the District Aadministrator along with the city's initial determination. The District Aadministrator shall then review and determine whether or not the development application will impose extraordinary impact.
- B. If the District Aadministrator determines that a proposed development generates extraordinary impact that will result in extraordinary systems improvements costs, the District Aadministrator will notify the fee payer and the city of such fire district impact fee determination within thirty (30) days after District Aadministrator's receipt from the city of the development application and the city's initial determination. Such notice shall include a statement that the potential impacts of such development on system improvements are not adequately addressed by the Ceapital Improvements Plan, and that a supplemental study, at the fee payer's expense will be required.
- C. Circumstances that may lead to a determination of extraordinary impact include, but are not limited to: (a) an indication the assumptions used in the Ceapital Improvements Plan underestimate the level of activity or impact on district capital facilities from the proposed development or activity.
- D. Within thirty (30) days following the designation of a development with extraordinary impact, the District Aadministrator shall meet with the fee payer to discuss whether the fee payer wants to: (a) pay for the supplemental study necessary to determine the system improvements costs related to the proposed development; (b) modify the proposal to avoid generating extraordinary impact; or (c) withdraw the application for certification, building permit or development approval.

**Section 17:** That Section 11(B)(2) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. Deposit of fire district impact fees. All monies paid by a fee payer, pursuant to this chapter, shall be identified as fire district impact fees and shall be promptly deposited by the District Aadministrator in the appropriate account of the trust fund.
2. *Maintenance of records.* The fire district shall maintain and keep accurate financial records for each account that shall show the source and disbursement of all revenues, that shall

account for all monies received, that shall ensure that the disbursement of funds from each account shall be used solely and exclusively for the provisions of projects specified in the Capital Improvements Plan, and that shall provide an annual accounting for each fire district impact fee account showing the source and amount of all funds collected and the projects that were funded.

**Section 18:** That Section 12 of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

**12-2-12: - EXPENDITURE OF FIRE DISTRICT IMPACT FEES:**

- A. Expenditures of fire district impact fees collected and deposited in the trust fund shall be made only for system improvements within the service area for which the impact fee was collected in accordance with the Capital Improvements Plan.
- B. *Capital improvements plan reimbursement; surcharge.* A portion of each impact fee collected shall be designated as a surcharge for reimbursement of the district for the cost of preparing the Capital Improvements Plan in accordance with IC § 67-8208. The surcharge shall not exceed the development's proportionate share of the cost of preparing the Capital Improvements Plan.

**Section 19:** That Section 13(A), 13(C), 13(D),13(E), and 13(G) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Appeals. Any fee payer that is or may be obligated to pay a fire district impact fee, or that claims a right to receive a refund, reimbursement, exemption or credit under this chapter, and who is dissatisfied with a decision made ~~either by the city or by the D~~istrict Aadministrator in applying this chapter, may appeal such decision as follows:
  - 1. ~~To the fire district's board of commissioners~~In the case of a decision made by the city to the city council; and
  - 2. ~~The fire district's board of commissioner's decision may thereafter be appealed to the city council~~ In the case of a decision made by the district administrator to the board of commissioners.
- B. The fee payer shall have the burden on appeal to the fire district board or city council of proving by clear and convincing evidence that the decision was in error.
- C. In order to pursue the appeal before the fire district's board of commissioners ~~described in this subsection~~, the fee payer shall file a written notice of the appeal with the fire district's officer of administration ~~city~~ within thirty (30) days after the date of the ~~city's or the D~~istrict Aadministrator's decision, or the date on which the fee payer submitted a payment of the fire district impact fee under protest, whichever is later. An appeal of the fire district's board of

commissioner's decision shall be filed by written application with the city clerk within (30) days after the date of the board's decision. Such written applications shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the fee payer believes support the claim.

- D. ~~Appeals of the district administrator's decisions shall be delivered by the city to the district administrator.~~ When the fire district board of commissioners receives notice of an appeal of a District Administrator decision, the board shall notify the District Administrator who shall promptly deliver a copy of its written decision, and any record it created, to the board of commissioners. Similarly, if the City Clerk receives an appeal of a fire district board of commissioner's decision, the city clerk shall notify the fire district's officer of administration, who shall promptly deliver a copy of the board's written decision and record.
- E. The city council or the board of commissioners, as the case may be, shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer shall have a right to be present and to present evidence in support of the appeal. ~~The city or District Administrator~~ who made the decision under appeal or his or her representative shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the city council or by the board of commissioners in considering the appeal shall be whether: (a) the decision or interpretation made by ~~the city or District Administrator~~; or (b) the alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the city pay its proportionate share of the costs of system improvements to district facilities necessary to serve new development and whether the chapter has been correctly applied. The city council or board of commissioners, as the case may be, shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal. The decision shall be mailed to the District Administrator and fee payer within this same thirty (30) day time period.
- F. Payment under protest. A fee payer may pay a fire district impact fee under protest in order not to delay in the issuance of a building permit by the city. A fee payer making a payment under protest shall not be estopped from exercising the right to appeal provided herein, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected.
- G. Mediation.
1. Any fee payer that has a disagreement with the city or the ~~District Administrator~~ regarding a fire district impact fee determination that is or may be due for a proposed development pursuant to this chapter, may enter into a voluntary agreement with the city or the district, as the case may be, to subject the disagreement to mediation by a qualified independent party acceptable to both the fee payer and the district.

2. Mediation may take place at any time following the filing of a timely appeal pursuant to section 12-2-13(C), or as an alternative to such appeal, provided that the request for mediation is filed no later than the last date on which a timely appeal could be filed pursuant to section 12-2-13(C).
3. Participation in mediation does not preclude the fee payer from pursuing other remedies provided for in this section.
4. If mediation is requested, any related mediation costs shall be shared equally by the fee payer and the city or the district, as the case may be, and a written agreement regarding the payment of such costs shall be executed prior to the commencement of mediation.
5. In the event that mediation does not resolve the issues between the district and the fee payer, the fee payer retains all rights to seek relief from a court of competent jurisdiction.

**Section 20:** That Section 14(A) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. *Review and modification of Capital Improvements Plan.* Unless the board of commissioners deems some other period is appropriate, the board of commissioners shall, at least once every five (5) years, commencing from the date of the original adoption of the Capital Improvements Plan, review the development potential and update the Capital Improvements Plan in cooperation with the city and in accordance with the procedures set forth in IC § 67-8206, as amended. Each update shall be prepared by the District Aadministrator in consultation with the joint advisory committee.

**Section 21:** That Section 17(A) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. When any fire district impact fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a fee payer and the district, and such fire district impact fee has not been paid in a timely manner, the city, or District Aadministrator on behalf of the district, may exercise any or all of the following powers as applicable to their authority, in any combination, to enforce the collection of the fire district impact fee:

**Section 22:** That Section 19(J), 19(K), 19(L) and 19(M) of Chapter 2 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- J. Any monies, including any accrued interest not assigned to specific system improvements within such Capital Improvements Plan and not expended pursuant to section 12-2-12 or refunded pursuant to section 12-2-11 shall be retained in the same account until the next district fiscal year.

- K. If the district discovers an error in the Capital Improvements Plan that results in assessment or payment of more than a proportionate share of system improvements costs on any proposed development, the District Aadministrator shall: (a) adjust the fire district impact fee to collect no more than a proportionate share; or (b) discontinue the collection of any fire district impact fees until the error is corrected by ordinance.
- L. If fire district impact fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a fee payer shall be refunded by the district within thirty (30) days after the district's acceptance of the recalculated amount, with interest at the legal rate provided for in IC § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the fee payer shall be paid to the district within thirty (30) days after the District Aadministrator's acceptance of the recalculated amount, with interest at the legal rate provided for in IC § 28-22-104 from the date on which the fee was paid. In the case of an underpayment to the district, the District Aadministrator may request the city and the city may withhold issuance of the building permits or development approval for the project for which the fire district impact fee was paid until such underpayment is corrected, and if amounts owed to the district are not paid within such thirty-day period, the District Aadministrator may also ask the city to and the city may revoke any building permits or development approval issued in reliance on the previous payment of such fire district impact fee and refund such fee to the fee payer.
- M. The joint advisory committee that was established during the preparation of the Capital Improvements Plan shall continue in existence, and shall by operation of this ordinance [from which this subsection derived] become the joint advisory committee created herein.

**Section 23:** That Section 1(D)(10) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

D. *Findings:*

8. The city has planned for the improvement of the city's police department capital facilities in the Capital Improvements Plan.
9. The creation of an equitable impact fee system would enable the city to accommodate new development, and would assist the city in the implementation of the capital improvements element of the Capital Improvements Plan.
10. In order to implement an equitable impact fee system for the City's Police Department facilities, the city adopted by resolution the Capital Improvements Plan dated April 2, 2019 ~~the City of Kuna Police Department Impact Fee Study and capital improvements plan (the "capital improvements plan")~~. Galena Consulting was hired by the city to assist the advisory committee in the preparation of the study.

11. The methodology used in the Ceapital Improvements Plan, as applied through this chapter, complies with all applicable provisions of Idaho law, including those set forth in IC §§ 67-8204(1), (2), (16) and (23), 67-8207 and 67-8209. The incorporation of the Ceapital Improvements Plan by reference satisfies the requirement in IC § 67-8204(16) for a detailed description of the methodology by which the City of Kuna Police Department Impact Fees were calculated, and the requirement in IC § 67-8204(24) for a description of acceptable levels of service for city police department system improvements.
12. In determining the proportionate share of system improvements costs, the Ceapital Improvements Plan has considered:
  - a. The cost of the existing system improvements;
  - b. The means by which the existing system improvements have been financed;
  - c. The extent to which the new development will contribute to system improvements costs through taxation, assessment, or developer or landowner contributions, or has previously contributed to system improvements costs through developer or landowner contributions;
  - d. The extent to which the new development is required to contribute to system improvements costs in the future;
  - e. The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area or areas;
  - f. Extraordinary costs, if any, incurred in serving the new development;
  - g. The time and price differential inherent in a fair comparison of fees paid at different times; and
  - h. The availability of other sources of funding System Improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation and includes a plan for alternative sources of revenue.
13. The Ceapital Improvements Plan contains the capital improvements planned by the city during the term of the Ceapital Improvements Plan, and such element has been developed in conformance with the requirements Chapter 82 of Title 67, Idaho Code.
14. The Ceapital Improvements Plan sets forth reasonable methodologies and analyses for determining the impacts of various types of new development on the city's police department capital facilities, and determines the cost of acquiring or constructing the improvements necessary to meet the demands for such facilities created by new development.

- 15. In accordance with Idaho Code, the Capital Improvements Plan was based on actual system improvements costs or reasonable estimates of such costs. In addition, the Capital Improvements Plan uses a fee calculation methodology that is net of credits for the present value of revenues that will be generated by new growth and development based on historical funding patterns and that are anticipated to be available to pay for System Improvements, including taxes, assessments, user fees, and intergovernmental transfers.
- 16. The City of Kuna Police Department Impact Fees established by this chapter are based on the Capital Improvements Plan, and do not exceed system improvements costs to serve new development that will pay the police department impact fees.
- 17. The City of Kuna Police Department Capital Facilities included in the calculation of fees in the Capital Improvements Plan will benefit all new residential development throughout the city, and it is therefore appropriate to treat all areas of the city as a single service area for purposes of calculating, collecting, and spending the City of Kuna Police Department Impact Fees collected from developers.

E. Purpose:

- 1. This chapter is adopted to be consistent with, and to help implement the Capital Improvements Plan.

**Section 24:** That the definitions for “Administrator,” “Capital Improvements Elements,” “Capital Improvements Plan,” “Extraordinary Impact,” “Police Department Capital Facilities,” and “System Improvements Costs” in Section 2 of Chapter 3 of Title 12 of the Kuna City Code be and the same are hereby amended to read as follows:

ADMINISTRATOR shall mean the ~~city treasurer of the City of Kuna person appointed by the city council to be the administrator of the city as required by this chapter,~~ or her, or his designee.

CAPITAL IMPROVEMENTS ELEMENT shall mean a component of the Capital Improvements Plan ~~identified as Exhibit III-2 Kuna Police Department CIP 2019-2028~~ adopted by the city pursuant to Chapters 65 and 82 of Title 67, Idaho Code, and as amended, which component meets the requirements of the Capital Improvements Plan required by the Act.

CAPITAL IMPROVEMENTS PLAN shall mean the City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan dated May 17, 2022 ~~City of Kuna Police Department Impact Fee Study and Capital Improvement Plan~~ recommended by the Advisory Committee and adopted by the City pursuant to the Act that identifies City of Kuna Police Department Capital Facilities for which City of Kuna Police Department Impact Fees may be used as a funding source.

**Commented [MJB4]:** The CIP I reviewed had a “DRAFT” watermark across it. Did this date change?

EXTRAORDINARY IMPACT shall mean an impact which is reasonably determined by the city to: (i) result in the need for City of Kuna Police Department system improvements, the cost of

which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by IC § 67-8214(2), as amended; or (ii) result in the need for City of Kuna Police Department system improvements which are not identified in the Capital Improvements Plan.

POLICE DEPARTMENT CAPITAL FACILITIES shall mean police facilities which are identified in ~~Exhibit III-2 of the~~ Capital Improvements Plan, and specifically including those related costs including system improvements costs, but not including maintenance, operations, or improvements that do not expand their capacity.

SYSTEM IMPROVEMENTS COSTS shall mean costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering and other costs, and also including, without limitation, the type of costs described in IC § 50-1702(h), as amended, to provide additional public facilities needed to service new growth and development. For clarification, system improvements costs do not include:

1. Construction, acquisition or expansion of public facilities other than capital improvements identified in the Capital Improvements Plan;
2. Improvements, repair, operation or maintenance of existing or new capital;
3. Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
4. Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;
5. Administrative and operating costs of the city unless such costs are attributable to development of the Capital Improvements Plan, as provided in IC § 67-8208, as amended; and
6. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the city to finance capital improvements identified in the Capital Improvements Plan.

**Section 25:** That Section 3(B) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- B. Fee schedule: City of Kuna Police Department Impact Fees shall be calculated in accordance with the fee schedule set forth in ~~Exhibit III-3 of the~~ Capital Improvements Plan providing for standard fees based on the total number of dwelling units or square feet of nonresidential space in the development, unless (a) the fee payer requests an individual assessment pursuant to section 12-3-6 of this chapter; or (b) the city finds the development will have an

Extraordinary Impact pursuant to section 12-3-9 of this chapter. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the Ceapital Improvements Plan.

**Section 26:** That Section 4(A) and 4(B)(3) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

A. Certification: After the City of Kuna Police Department Impact Fee due for a proposed development have been calculated by the city pursuant to the fee schedule attached to the Ceapital Improvements Plan or by the administrator using the individual assessment process, the fee payer may request from the city or the administrator a certification of the amount of City of Kuna Police Department Impact Fee due for that development. Within thirty (30) days after receiving such request, the city or the administrator shall issue a written certification of the amount of the City of Kuna Police Department Impact Fee due for the proposed development. Such certification shall establish the City of Kuna Police Department Impact Fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule attached to the Ceapital Improvements Plan. The certification shall include an explanation of the calculation of the City of Kuna Police Department Impact Fee including an explanation of factors considered under Idaho Code Section 67-8207 and shall also specify the System Improvement(s) for which the City of Kuna Police Department Impact Fee is intended to be used. If the Impact Fee is calculated by the city pursuant to the fee schedule, the city shall provide the certification to the fee payer and the administrator. If the impact fee is determined by the administrator following an individual assessment of the fee, the administrator shall provide the certification to the fee payer and the city.

B. Payment of fees: The City of Kuna Police Department Impact Fee shall be paid to the city at the following times:

3. At such other time as the developer and the Aadministrator have agreed upon in writing.

**Section 27:** That Section 6 of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

**12-3-6: - INDIVIDUAL ASSESSMENT PROCESS:**

A. In lieu of calculating the amount of the City of Kuna Police Department Impact Fee by reference to the fee schedule attached to the Ceapital Improvements Plan, a fee payer may file a request with the city that the amount of the required City of Kuna Police Department Impact Fee be determined by the Aadministrator through an individual assessment for the proposed development. A request for an individual assessment process shall involve consideration of studies, data, and any other relevant information submitted by the fee payer to adjust the amount of the City of Kuna Police Department Impact Fee. If a fee payer files a request for the use of an individual assessment, the fee payer shall be responsible for retaining

a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the fee payer's expense. The fee payer shall, at the fee payer's expense, bear the burden of proving by clear and convincing evidence that the resulting individual assessment complies with the requirements of this chapter. The fee payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of system improvements, based on the city's adopted levels of service, than the development impact fees that would otherwise be due pursuant to the fee schedule attached to the Capital Improvements Plan.

- B. Each individual assessment shall be based on the same level of service standards and unit costs for system improvements used in the Capital Improvements Plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
- C. A request for an individual assessment shall be delivered and filed with the city at any time that the number of dwelling units in the proposed development and the types and amounts of development in each non-residential category identified in the fee schedule attached to the Capital Improvements Plan are known. Upon filing of a request for individual assessment, the same shall be transmitted to the Aadministrator for review. The Aadministrator shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the fee payer, so as not to unreasonably delay the developer's (fee payer's) subsequent applications to the city for building permits.
- D. Each individual assessment request delivered to the Aadministrator may then be accepted, rejected, or accepted with modifications by the Aadministrator as the basis for calculating the City of Kuna Police Department Impact Fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand for system improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the fee schedule attached to the Capital Improvements Plan.
- E. The decision by the Aadministrator on an application for an individual assessment shall include an explanation of the calculation of the City of Kuna police department impact fee, shall specify the system improvement(s) for which the City of Kuna Police Department Impact Fee is intended to be used, and shall include an explanation of those factors identified in IC § 67-8207.
- F. If an individual assessment is accepted or accepted with modifications by the Aadministrator then the City of Kuna Police Department Impact Fee due under this chapter for such development shall be calculated according to such individual assessment.

G. The Aadministrator shall provide notice of final determination of an individual assessment to the developer (fee payer) and the city.

**Section 28:** That Section 7(C)(2), 7(E)(1) & (2), and 7(E)(5) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

C. *Valuation of credit at present value:*

2. *Improvements:* Credit for qualifying acquisition or construction of system improvements shall be valued by the city at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the fee payer to the city. The Aadministrator shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the city as a more accurate measure of the value of the offered system improvements to the city.

E. *Credit request procedures:*

1. *Request:* In order to obtain a credit against City of Kuna Police Department Impact Fee otherwise due, a fee payer shall submit to the city a written offer of request to dedicate to the city specific parcels of qualifying land or a written offer to contribute or construct specific system improvements to the City of Kuna Police Department Capital Facilities in accordance with all applicable state or city design and construction standards, and shall specifically request a credit against the type of City of Kuna Police Department Impact Fee for which the land dedication or system improvements is offered. The city shall then deliver the written offer of request to the Aadministrator.
2. *Review:* After receipt of the written offer of request for credit, the Aadministrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing City of Kuna Police Department Capital Facilities by an amount at least equal to the value of the credit. If the Aadministrator determines that the offered credit satisfies that criteria and will be acceptable to the city council, then the credit shall be issued. The city shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.
5. The Aadministrator's determination on the written offer of request for credit shall be provided to the fee payer and the city.

**Section 29:** That Section 8(B) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

B. *Methodology; proportionate methodology:* The City of Kuna Police Department Impact Fee shall not exceed a proportionate share of the cost of the system improvements determined in accordance with IC § 67-8207, as amended. City of Kuna Police Department Impact Fees shall

be based on actual system improvements costs or reasonable estimates of such costs. The amount of the City of Kuna Police Department Impact Fee shall be calculated using the methodology contained in the ~~City of Kuna Police Department~~ Capital Improvements Plan.

**Section 30:** That Section 9(A)-(E) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. The ~~A~~administrator shall review and determine whether or not the development application will impose extraordinary impact.
- B. If the ~~A~~administrator determines that a proposed development generates extraordinary impact that will result in extraordinary systems improvements costs, the ~~A~~administrator will notify the fee payer of such City of Kuna Police Department Impact Fee determination within thirty (30) days after ~~A~~administrator's receipt of the development application. Such notice shall include a statement that the potential impacts of such development on system improvements are not adequately addressed by the ~~C~~capital ~~I~~improvements ~~P~~lan, and that a supplemental study, at the fee payer's expense will be required.
- C. Circumstances that may lead to a determination of extraordinary impact include, but are not limited to: (a) an indication the assumptions used in the ~~C~~capital ~~I~~improvements ~~P~~lan underestimate the level of activity or impact on City of Kuna Police Department Capital Facilities from the proposed development or activity.
- D. Within thirty (30) days following the designation of a development with extraordinary impact, the ~~A~~administrator shall meet with the fee payer to discuss whether the fee payer wants to: (a) pay for the supplemental study necessary to determine the system improvements costs related to the proposed development; (b) modify the proposal to avoid generating extraordinary impact; or (c) withdraw the application for certification, building permit or development approval.
- E. If the fee payer agrees to pay for the supplemental study required to document the proposed development's proportionate share of system improvements costs, then the ~~A~~administrator and the fee payer shall jointly select an individual or organization acceptable to both to perform such study. The fee payer shall enter into a written agreement with such individual or organization to pay the costs of such study. Such agreement shall require the supplemental study to be completed within thirty (30) days of such written agreement, unless the fee payer agrees to a longer time.

**Section 31:** That Section 10(A)(3)(f)<sup>1</sup> and 10(A)(4)(d) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

A. *Trust fund established:*

3. *Trust fund administration:* The city treasurer administers the trust fund in accordance with the following:
  - f. Accurate financial records shall be maintained and kept for each account that shall show the source and disbursement of all revenues, that shall account for all monies received, that shall ensure that the disbursement of funds from each account shall be used solely and exclusively for the provisions of projects specified in the Ceapital Improvements Plan, and that shall provide an annual accounting for each City of Kuna Police Department Impact Fee Account showing the source and amount of all funds collected and the projects that were funded.
4. *Expenditures from the trust fund:* The expenditure of City of Kuna Police Department Impact Fees collected and deposited to the trust fund shall be subject to approval by the city council and made in accordance with the following:
  - d. For each account a surcharge shall be imposed for the collection of City of Kuna Police Department Impact Fees, as identified in the Ceapital Improvements Plan, which surcharge does not exceed the development's proportionate share of the cost of preparing the Ceapital Improvements Plan.

**Section 32:** That Section 11 of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Expenditures of City of Kuna Police Department Impact Fees collected and deposited in the trust fund shall be made only for system improvements within the service area for which the impact fee was collected in accordance with the Ceapital Improvements Plan.
- B. Ceapital Improvements Plan reimbursement; surcharge: A portion of each Impact Fee collected shall be designated as a surcharge for reimbursement of the city for the cost of preparing the Ceapital Improvements Plan in accordance with IC § 67-8208. The surcharge shall not exceed the development's proportionate share of the cost of preparing the Ceapital Improvements Plan.
- C. In the event the city intends to commence construction of system improvements which are the subject of the Ceapital Improvements Plan and this chapter and the city intends to use funds

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<sup>1</sup> Note to Codifier: Upon creating this ordinance, the drafter observed that there are currently two Section 10s in Chapter 3 of Title 10. These edits are to the second Section 10. Due to the voluminous nature of this ordinance, the drafter decided to forgo correcting this numbering error at this time.

held in the trust fund to pay system improvements costs, it shall include in the fiscal year budget, as a separated income line item and expense appropriation, the anticipated amount of trust funds intended.

**Section 323:** That Section 12(A), 12(C) & (D), 12(G)(1) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Appeals: Any fee payer that is or may be obligated to pay a City of Kuna Police Department Impact Fee, or that claims a right to receive a refund, reimbursement, exemption or credit under this chapter, and who is dissatisfied with a decision made either by the Aadministrator in applying this chapter, may appeal such to the city council.
- C. In order to pursue the appeal described in this subsection, the fee payer shall file a written notice of the appeal with the city within thirty (30) days after the date of the Aadministrator's decision, or the date on which the fee payer submitted a payment of the City of Kuna Police Department Impact Fee under protest, whichever is later. Such written application shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the fee payer believes support the claim.
- D. The city council shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer shall have a right to be present and to present evidence in support of the appeal. The Aadministrator who made the decision under appeal or his or her representative shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the city council in considering the appeal shall be whether: (a) the decision or interpretation made by Aadministrator; or (b) the alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the city pay its proportionate share of the costs of system improvements to City of Kuna Police Department facilities necessary to serve new development and whether the chapter has been correctly applied. The city council shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.
- G. Mediation:
  - 1. Any fee payer that has a disagreement with the Aadministrator regarding a City of Kuna Police Department Impact Fee Determination that is or may be due for a proposed development pursuant to this chapter, may enter into a voluntary agreement with the city to subject the disagreement to mediation by a qualified independent party acceptable to both the fee payer and the city.

**Section 34:** That Section 13(A) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Review and modification of Ceapital Improvements Plan: Unless the city council deems some other period is appropriate, the city council shall, at least once every five (5) years, commencing from the date of the original adoption of the Ceapital Improvements Plan, review the development potential and update the Ceapital Improvements Plan and in accordance with the procedures set forth in IC § 67-8206, as amended. Each update shall be prepared by the Administrator in consultation with the City of Kuna Police Department Development Impact Fee Advisory Committee.

**Section 35:** That Section 16(A)(1) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. When any City of Kuna Police Department Impact Fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a fee payer and the city, and such City of Kuna Police Department Impact Fee has not been paid in a timely manner, the Aadministrator on behalf of the city, may exercise any or all of the following powers as applicable to their authority, in any combination, to enforce the collection of the City of Kuna Police Department Impact Fee:
1. Withhold building permits, manufactured home installation permits, or other city development approval related to the development for which the city of Kkuna Ppolice DDepartment Impact Ffee is due until all Kkuna Ppolice DDepartment Impact Fees due have been paid, and issue stop work orders, and revoke or suspend a building permit.

**Section 36:** That Section 17(A), 17(K), and 17(L) of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

- A. Nothing in this chapter shall prevent the city from requiring a developer to construct reasonable project improvements, as are required by the city codes and other applicable state of Iidaho and/or federal standards or rules to the development.
- K. If the city discovers an error in the capital improvements plan that results in assessment or payment of more than a proportionate share of system improvements costs on any proposed development, the Aadministrator shall: (a) adjust the City of Kuna Police Department Impact Fee to collect no more than a proportionate share; or (b) discontinue the collection of any City of Kuna Police Department Impact Fees until the error is corrected by ordinance.
- L. If City of Kuna Police Department Impact Fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a fee payer shall be refunded by the city within thirty (30) days after the city's acceptance of the recalculated amount, with interest at the legal rate provided for in IC § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the fee payer shall be paid to the city within thirty (30) days after the city Aadministrator's acceptance of the recalculated amount, with interest at the legal rate provided for in IC § 28-22-104 from the date on which the fee was paid. In the case of an underpayment to the city, the Aadministrator may request the city building inspector

and the city building inspector may withhold issuance of the building permits or development approval for the project for which the City of Kuna Police Department Impact Fee was paid until such underpayment is corrected, and if amounts owed to the city are not paid within such thirty-day period, the Administrator may also ask the city building inspector to and the city building inspector may revoke any building permits or development approval issued in reliance on the previous payment of such City of Kuna Police Department Impact Fee and refund such fee to the fee payer.

**Section 37:** That Section 18 of Chapter 3 of Title 12 of the Kuna City Code be and the same is hereby amended to read as follows:

Any person who violates any provision of this chapter shall be guilty of a misdemeanor, punishable by up to one (1) year in the county jail, and/or a one thousand dollar (\$1,000.00) fine, or both. Knowingly furnishing false information to the Administrator or any official of the city charged with the administration of this chapter, including without limitation, the furnishing of false information regarding the expected size, use or impacts from a proposed development, shall be a violation of this chapter.

**Section 38: 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 and a copy to the Secretary of the Kuna Rural Fire District.

**Section 39: Effective Date and Publication**

This Ordinance, as required by Idaho Code Section 67-8206 (6), shall be in full force and effect on the 30<sup>th</sup> day following its passage and approval; and shall be published in full or by summary as provided in Idaho Code sections 50-901 and 50-901A within one month of its passage and approval all according to law.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2022

CITY OF KUNA

\_\_\_\_\_  
Joe L. Stear, Mayor

ATTEST:

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Chris Engels, City Clerk

*W:\Work\K\Kuna, City of 25721\Impact Fee Matters\2022 CIP and Ordinance Amendment\2022.05.19 - Ordinance amending Chapters 1, 2, and 3 of Title 12 KCC.docx*

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**DRAFT REPORT**

May 17, 2022

**City of Kuna Police and Parks Departments  
Impact Fee Study and  
Capital Improvement Plan**

**Prepared By**

Galena Consulting  
Anne Wescott  
1214 S. Johnson  
Boise, Idaho 83705



## Section I. Introduction

This report regarding impact fees for the Kuna Police and Parks Departments is organized into the following sections:

- An overview of the report’s background and objectives;
- A definition of impact fees and a discussion of their appropriate use;
- An overview of land use and demographics;
- A step-by-step calculation of impact fees under the Capital Improvement Plan (CIP) approach;
- A list of implementation recommendations; and
- A brief summary of conclusions.

### Background and Objectives

The City of Kuna hired Galena Consulting to update their existing police and parks impact fees.

This document presents impact fees based on the City’s demographic data and infrastructure costs before credit adjustment; calculates the City’s monetary participation; examines the likely cash flow produced by the recommended fee amount; and outlines specific fee implementation recommendations. Credits can be granted on a case-by-case basis; these credits are assessed when each individual building permit is pulled.

### Definition of Impact Fees

Impact fees are one-time assessments established by local governments to assist with the provision of Capital Improvements necessitated by new growth and development. Impact fees are governed by principles established in Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act). The Idaho Code defines an impact fee as “... a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development.”<sup>1</sup>

**Purpose of impact fees.** The Impact Fee Act includes the legislative finding that “... an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety and general welfare of the citizens of the state of Idaho.”<sup>2</sup>

**Idaho fee restrictions and requirements.** The Impact Fee Act places numerous restrictions on the calculation and use of impact fees, all of which help ensure that local governments adopt impact fees that are consistent with federal law.<sup>3</sup> Some of those restrictions include:

- Impact fees shall not be used for any purpose other than to defray system improvement costs incurred to provide additional public facilities to serve new growth;<sup>4</sup>
- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;<sup>5</sup>
- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;<sup>6</sup>
- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.<sup>7</sup>

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);<sup>8</sup>
- Identification of all existing public facilities;
- Determination of a standardized measure (or service unit) of consumption of public facilities;
- Identification of the current level of service that existing public facilities provide;
- Identification of the deficiencies in the existing public facilities;
- Forecast of residential and nonresidential growth;<sup>9</sup>
- Identification of the growth-related portion of the Capital Improvement Plan;<sup>10</sup>
- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;<sup>11</sup>
- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;<sup>12</sup>
- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;<sup>13</sup> and
- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.<sup>14</sup>

**How should fees be calculated?** State law requires the City of Kuna to implement the Capital Improvement Plan methodology to calculate impact fees. The City can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the City to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.<sup>15</sup> Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The governmental entity intending to adopt an impact fee must first prepare a capital improvements plan.<sup>17</sup> Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a “proportionate share” of the cost of public facilities to serve that new growth. “Proportionate share” is defined as “. . . that portion of the cost of system improvements . . . which reasonably relates to the service demands and needs of the project.”<sup>19</sup> Practically, this concept requires the City to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

The proportionate share concept is designed to ensure that impact fees are calculated by measuring the needs created for capital improvements by development being charged the impact fee; do not exceed the cost of such improvements; and are “earmarked” to fund growth-related capital improvements to benefit those that pay the impact fees.

There are various approaches to calculating impact fees and to crediting new development for past and future contributions made toward system improvements. The Impact Fee Act does not specify a single type of fee calculation, but it does specify that the formula be “reasonable and fair.” Impact fees should take into account the following:

- Any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;
- Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments;
- That portion of general tax and other revenues allocated by the City to growth-related system improvements; and
- All other available sources of funding such system improvements.<sup>20</sup>

Through data analysis and interviews with the Police and Parks Departments, Galena Consulting identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2021 to 2031. This is consistent with the Impact Fee Act.<sup>21</sup> Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

**Other fee calculation considerations.** The basic CIP methodology used in the fee calculations is presented above. However, implementing this methodology requires a number of decisions. The considerations accounted for in the fee calculations include the following:

- Allocation of costs is made using a service unit which is “a standard measure of consumption, use, generation or discharge attributable to an individual unit<sup>22</sup> of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”<sup>23</sup> The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.<sup>24</sup>
- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”<sup>25</sup> In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, the fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

### **Current Assets and Capital Improvement Plans**

The CIP approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act calls for the CIP to “. . . project demand for system improvements required by new service units . . . over a reasonable period of time not to exceed 20 years.”<sup>26</sup> The impact fee study team recommends a 10-year time period based on the Department’s best available capital planning data.

The types of costs eligible for inclusion in this calculation include any land purchases, construction of new facilities and expansion of existing facilities to serve growth over the next 10 years at planned and/or adopted service levels.<sup>27</sup> Equipment and vehicles with a useful life of 10 years or more are also impact fee eligible under the Impact Fee Act.<sup>28</sup> The cost of this impact fee study is also impact fee eligible for all impact fee categories.

The forward-looking 10-year CIPs for the Police and Parks Departments include some facilities that are only partially necessitated by growth and partially necessitated by addressing a deficiency or repair/replacement of an existing asset. The study team met with the Department to determine a defensible metric for including a portion of these facilities in the impact fee calculations.

### **Fee Calculation**

In accordance with the CIP approach described above, we calculated fees for each department by answering the following seven questions:

1. **Who is currently served by the City of Kuna?** This includes the number of residents as well as residential and nonresidential land uses.
2. **What is the current level of service provided by the City of Kuna?** Since an important purpose of impact fees is to help the Department *maintain* its current level of service<sup>29</sup>, it is necessary to know the levels of service it is currently providing to the community.

3. **What current assets allow the City of Kuna to provide this level of service?**  
This provides a current inventory of assets used by the Department, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of the Department's current assets.
4. **What is the current investment per residential and nonresidential land use?** In other words, how much of the City's current assets' total value is needed to serve current residential households and nonresidential square feet?
5. **What future growth is expected in the City of Kuna?** How many new residential households and nonresidential square footage will the Police and Parks Departments need to serve over the CIP period?
6. **What new infrastructure is required to serve future growth?** For example, how much station square footage will be needed by the Kuna Police Department within the next ten years to accommodate the number of officers necessary to achieve the planned level of service of the Department?<sup>30</sup>
7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land- uses for the Department. Then, using this distribution, the impact fees were determined.

Addressing these seven questions, in order, provides the most effective and logical way to calculate impact fees for the Department. In addition, these seven steps satisfy and follow the regulations set forth earlier in this section.

It should be understood that growth is expected to pay only the portion of the cost of capital improvements that are growth-related. The Department will need to plan to fund the pro rata share of these partially growth-related capital improvements with revenue sources other than impact fees within the time frame that impact fees must be spent. These values will be calculated and discussed in Section III and Section IV of this report.

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<sup>1</sup> See Section 67-8203(9), Idaho Code. "System improvements" are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include fire, emergency medical and rescue facilities. See Sections 67-8203(3), (24) and (28), Idaho Code.

<sup>2</sup> See Section 67-8202, Idaho Code.

<sup>3</sup> As explained further in this study, proportionality is the foundation of a defensible impact fee. To meet substantive due process requirements, an impact fee must provide a rational relationship (or nexus) between the impact fee assessed against new development and the actual need for additional capital improvements. An impact fee must substantially advance legitimate local government interests. This relationship must be of "rough proportionality." Adequate consideration of the factors outlined in Section 67-8207(2) ensure that rough proportionality is reached. See *Banbury Development Corp. v. South Jordan*, 631 P.2d 899 (1981); *Dollan v. Department of Tigard*, 512 U.S. 374 (1994).

<sup>4</sup> See Sections 67-8202(4) and 67-8203(29), Idaho Code.

<sup>5</sup> See Section 67-8210(4), Idaho Code.

<sup>6</sup> See Sections 67-8204(1) and 67-8207, Idaho Code.

<sup>7</sup> See Section 67-8210(1), Idaho Code.

<sup>8</sup> See Section 67-8205, Idaho Code.

<sup>9</sup> See Section 67-8206(2), Idaho Code.

<sup>10</sup> See Section 67-8208, Idaho Code.

<sup>11</sup> See Section 67-8207, Idaho Code.

<sup>12</sup> See Sections 67-8209 and 67-8210, Idaho Code.

<sup>13</sup> See Section 67-8208, Idaho Code.

<sup>14</sup> See Sections 67-8204 and 67-8206, Idaho Code.

<sup>15</sup> As a comparison and benchmark for the impact fees calculated under the Capital Improvement Plan approach, Galena Consulting also calculated the Department's current level of service by quantifying the Department's current investment in capital improvements, allocating a portion of these assets to residential and nonresidential development, and dividing the resulting amount by current housing units (residential fees) or current square footage (nonresidential fees). By using current assets to denote the current service standard, this methodology guards against using fees to correct existing deficiencies.

<sup>17</sup> See Section 67-8208, Idaho Code.

<sup>19</sup> See Section 67-8203(23), Idaho Code.

<sup>20</sup> See Section 67-8207, Idaho Code.

<sup>21</sup> The impact fee that can be charged to each service unit (in this study, residential dwelling units and nonresidential square feet) cannot exceed the amount determined by dividing the cost of capital improvements attributable to new development (in order to provide an adopted service level) by the total number of service units attributable to new development. See Sections 67-8204(16), 67-8208(1)(f) and 67-8208(1)(g), Idaho Code.

<sup>22</sup> See Section 67-8203(27), Idaho Code.

<sup>23</sup> See Section 67-8203(27), Idaho Code.

<sup>24</sup> The construction of detached garages alongside residential units does not typically trigger the payment of additional impact fees unless that structure will be the site of a home-based business with significant outside employment.

<sup>25</sup> See Section 67-8208(1)(e), Idaho Code.

<sup>26</sup> See Section 67-8208(1)(h).

<sup>27</sup> This assumes the planned levels of service do not exceed the current levels of service.

<sup>28</sup> The Impact Fee Act allows a broad range of improvements to be considered as "capital" improvements, so long as the improvements have useful life of at least 10 years and also increase the service capacity of public facilities. See Sections 67-8203(28) and 50-1703, Idaho Code.

<sup>29</sup> This assumes that the planned level of service does not exceed the current level of service.

<sup>30</sup> This assumes the planned level of service does not exceed the current level of service.

## Section II. Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2022 through 2031 for the Department. These projections were based on data from the U.S. Census Bureau and American Community Survey, the most recent growth estimates from COMPASS, data provided by the City of Kuna Planning Department, regional real estate market reports, interviews with developers and recommendations from Department Staff and the Impact Fee Advisory Committee.

Demographic and land-use projections are some of the most variable and potentially debatable components of an impact fee study, and in all likelihood the projections used in our study will not prove to be 100 percent correct. The purpose of the Advisory Committee's annual review is to account for these inconsistencies. As each CIP is tied to the City's land use growth, the CIP and resulting fees can be revised based on actual growth as it occurs.

The following Exhibit II-1 presents the current and estimated future population for the Department.

### Exhibit II-1. Current and Future Population – City of Kuna, Idaho

	2021	2031	Net Growth
Population	25,338	41,273	15,935

Over the next ten years, demographic models indicate the City of Kuna will grow by almost 16,000 people, or at an annual growth rate of 6.3 percent. Based on this population, the following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the City.

### Exhibit II-2. Current and Future Land Uses - City of Kuna, Idaho

	2021	2031	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	25,338	41,273	15,935		
Residential (in units)	8,387	13,662	5,275	13,187,500	92%
Nonresidential (in square feet)	477,000	1,677,000	1,200,000	1,200,000	8%
Total				14,387,500	100%

As shown above, the City of Kuna is expected to grow by approximately 5,275 residential units and 1.2 million nonresidential square feet over the next ten years. Ninety-two percent of this growth is attributable to residential land uses, while the remaining eight percent is attributable to nonresidential growth. With the approval of several large industrial facilities, and the additional retail and office development needed to serve the employees of these facilities, the percentage of land use in the City of Kuna that is non-residential will increase from its current 2% to approximately 8%.

These growth projections will be used in the following sections to calculate the appropriate impact fees for the Police and Parks Departments.

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## Section III.

# Police Department Impact Fee Calculation

In this section, we calculate impact fees for the Kuna Police Department according to the seven - question method outlined in Section I of this report.

### 1. Who is currently served by the Kuna Police Department?

As shown in Exhibit II-2, the Department currently serves 8,387 residential units and approximately 477,000 square feet of nonresidential land use.

### 2. What is the current level of service provided by the Kuna Police Department?

The Kuna Police Department currently employs 19 sworn officers, providing a level of service of .75 officers per 1,000 population. As the population of the City grows, additional infrastructure and equipment will be needed to sustain this level of service.

### 3. What current assets allow the Kuna Police Department to provide this level of service?

The following Exhibit III-1 displays the current assets of the Kuna Police Department.

#### Exhibit III-1. Current Assets – Kuna Police Department

Type of Capital Infrastructure	Units #/Sq.Ft	Replacement \$/Unit	Replacement Value
<b>Facilities</b>			
Headquarters	2,516	Leased	0
Recent Land Purchase	3,500	400	1,400,000
<b>Total Facilities</b>	<b>6,016</b>	<b>400</b>	<b>1,400,000</b>
<b>Vehicles</b>			
<b>Total Vehicles</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment</b>			
Handguns/Shotguns	27	500	13,500
Portable Radios	28	6,250	175,000
Speed Trailer	1	10,000	10,000
<b>Total Equipment</b>	<b>56</b>	<b>16,750</b>	<b>198,500</b>
<b>Total Capital Inventory</b>	<b>6,072</b>	<b>17,150</b>	<b>1,598,500</b>
<b>Plus Current Impact Fee Fund Balance</b>			<b>49,643</b>
<b>Total Current Investment</b>			<b>1,648,143</b>

As shown above, the Department currently owns approximately \$1,648,143 of eligible current assets. These assets are used to provide the Department's current level of service. Patrol vehicles were not included in the Department's assets as they do not last ten years.

### 4. What is the current investment per residential unit and nonresidential square foot?

The Kuna Police Department has already invested \$192 per residential unit and \$0.08 per nonresidential square foot in the capital necessary to provide the current level of service. This figure is derived by allocating the value of the Department's current assets between the current number of residential units and nonresidential square feet.

**5. What future growth is expected in the City of Kuna?**

As shown in Exhibit II-2, the City of Kuna is expected to grow by approximately 5,275 residential units and 1.2 million square feet of nonresidential land use over the next ten years.

**6. What new infrastructure is required to serve future growth?**

The following Exhibit III-2 displays the capital improvements planned for purchase by the Kuna Police Department over the next ten years.

**Exhibit III-2.  
Kuna Police Department CIP 2022 to 2031**

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
<b>Facilities</b>							
Headquarters	Replace existing and add sf for deficiency	7,000	500	3,500,000	0%	0	3,500,000
Headquarters	Additional Space for 12 Growth Related Officers	2,400	500	1,200,000	100%	1,200,000	0
Headquarters	Additional Functional Space for Growth	600	500	300,000	100%	300,000	0
<b>Total Facilities</b>		<b>10,000</b>		<b>5,000,000</b>		<b>1,500,000</b>	<b>3,500,000</b>
<b>Equipment</b>							
Handguns/Shotguns	Normal Replacement	27	500	13,500	0%	0	13,500
Portable Radios	Normal Replacement	28	6,250	175,000	0%	0	175,000
Handguns/Shotguns	Additional Weaponry for 12 Growth Related Officers	12	500	6,000	100%	6,000	0
Portable Radios	Additional Radios for 12 Growth Related Officers	12	6,250	75,000	100%	75,000	0
Drone		1	7,000	7,000	50%	3,500	3,500
Additional Speed Trailer		1	10,000	10,000	100%	10,000	0
<b>Total Equipment</b>		<b>81</b>	<b>30,500</b>	<b>286,500</b>		<b>94,500</b>	<b>192,000</b>
<b>Total Capital Needs</b>		<b>10,081</b>	<b>30,500</b>	<b>5,286,500</b>		<b>1,594,500</b>	<b>3,692,000</b>
<b>Minus Current Impact Fee Fund Balance</b>				<b>(49,643)</b>	<b>100%</b>	<b>(49,643)</b>	<b>0</b>
<b>Plus Impact Fee Study</b>				<b>12,250</b>	<b>100%</b>	<b>12,250</b>	<b>0</b>
<b>Total Capital Improvement Plan</b>				<b>5,249,107</b>		<b>1,557,107</b>	<b>3,692,000</b>

As shown above, the Department plans to purchase approximately \$5.3 million in capital improvements over the next ten years, \$1.6 million of which is impact fee eligible.

In order to continue the current level of service over the next 10 years, the City will need to hire 12 additional officers and related staff to meet the current service level of .75 officers per 1,000. Based on the current ratio of station square footage per officer, housing these growth-related officers and providing the additional functional space required by growth such as evidence storage, parking, records, etc. will require 3,000 square feet. This will be added to the 7,000 square feet the City plans to build to replace its existing headquarters which is currently inadequately sized. Only the 3,000 square feet or \$1.5 million related to growth is impact fee eligible; the remaining 7,000 square feet or \$3.5 million will need to be funded from revenue sources other than impact fees.

Other impact fee eligible capital items include weaponry and radios for the 12 additional growth-related officers, and an additional speed trailer. 50% of the drone purchase is attributable to growth while the remaining 50% will need to be funded from other revenue sources.

**7. What impact fee is required to pay for the new capital improvements?**

The following Exhibit III-3 takes the projected future growth from Exhibit II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Kuna Police Department.

**Exhibit III-3.  
DRAFT Impact Fee Calculation, Kuna Police Department**

Impact Fee Eligible CIP Value	\$	1,557,107
Percentage of Future Growth		
Residential		92%
Non-Residential		8%
CIP Attributable to Units of Future Growth	\$	1,427,235
	\$	129,872
Future Growth in Units		
Residential (dwelling units)		5,275
Non-Residential (square feet)		1,200,000
Impact Fee per Unit		
Residential (dwelling units)	\$	271
Non-Residential (square feet)	\$	0.11

As shown above, we have calculated impact fees for the Kuna Police Department at \$271 per residential unit and \$0.11 per nonresidential square foot. In comparison, as indicated in question #4 above, property taxpayers within the City have already invested \$192 per residential unit and \$0.08 per nonresidential square foot in the capital inventory necessary to provide today's level of service. The impact fee is slightly higher than the current investment, as the significant growth predicted in the next ten years will require the City to build a new headquarters instead of continuing to lease a smaller space.

The Department cannot assess fees greater than the amounts shown above. The Department may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department used other revenues to make up the difference.

Because not all the capital improvements listed in the CIP are 100 percent growth-related, the Department would assume the responsibility of paying for those capital improvements that are not attributable to new growth. These payments would come from other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h).

It should be noted that the participation amount associated with purely non-growth improvements, such as the size of the non-growth-related portion of the Police Headquarters and replacement of existing weaponry and radios is discretionary. The Department can choose not to fund these capital improvements.

## **Section IV.**

### **Parks Department Impact Fee Calculation**

In this section, we calculate impact fees for the Kuna Parks Department according to the seven - question method outlined in Section I of this report.

**1. Who is currently served by the Kuna Parks Department?**

As shown in Exhibit II-2, the Department currently serves 8,387 residential units. Parks impact fees are not assessed to non-residential uses.

**2. What is the current level of service provided by the Kuna Police Department?**

The Kuna Parks Department currently has 74 developed acres of parks, or 2.91 acres per 1,000 population. As the population of the City grows, additional parks and recreational amenities will be needed to sustain this level of service.

**3. What current assets allow the Kuna Parks Department to provide this level of service?**

The following Exhibit IV-1 displays the current assets of the Kuna Parks Department.

**Exhibit IV-1.  
Current Assets – Kuna Parks Department**

Type of Capital Infrastructure	Units	Original	Replacement	Original	Replacement
	Acres/Sq.Ft	\$/Unit	\$/Unit	Value	Value
<b>Parks</b>					
Arbor Ridge	7.20		300,000	0	2,160,000
Butler	1.14		300,000	0	342,000
BB Fields	2.70		300,000	0	810,000
Nicholson	4.40		300,000	0	1,320,000
Chapp	1.14		300,000	0	342,000
Well 5	0.17		300,000	0	51,000
Winchester	6.03		300,000	0	1,809,000
Sadie Creek	4.40		300,000	0	1,320,000
East Greenbelt	2.95		300,000	0	885,000
West Greenbelt	16.34		300,000	0	4,902,000
Bernie Fisher	3.00		300,000	0	900,000
Farm	3.00		300,000	0	900,000
Patagonia	8.30		100,000	0	830,000
Rising Sun	5.00		300,000	0	1,500,000
Ashton	3.00		300,000	0	900,000
Sadie Creek 2	5.00		300,000	0	1,500,000
<b>Total Parks</b>	<b>73.77</b>	<b>0</b>		<b>0</b>	<b>20,471,000</b>
<b>Bare Land</b>					
Crimson Point	20		120,000	0	2,400,000
Discovery Creek	12		120,000	0	1,440,000
Zamzow Park	17		120,000	0	2,040,000
Meadowview	20		120,000	0	2,400,000
<b>Total Bare Land</b>	<b>69</b>	<b>0</b>		<b>0</b>	<b>8,280,000</b>
<b>Facilities</b>					
Greenbelt Restrooms					175,000
Bernie Fisher Restrooms					175,000
Splash Pad					750,000
Bernie Fisher Playground					450,000
Disc Golf Course 18 holes					45,000
Bernie Fisher Bandstand					45,000
Bernie Fisher Gazebo					35,000
Parks & Rec Offices	2,626			0	815,450
Maintenance Office	800			0	219,550
457 Shortline	1,000			0	462,500
<b>Total Facilities</b>	<b>4,426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,172,500</b>
<b>Equipment</b>					<b>1,408,500</b>
<b>Total Capital Inventory</b>	<b>4,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,332,000</b>
<b>Plus Current Impact Fee Fund Balance</b>					<b>1,600,535</b>
<b>Total Current Investment</b>					<b><u>34,932,535</u></b>

As shown above, the Department currently owns almost \$35 million of eligible current assets. These assets are used to provide the Department's current level of service.

**4. What is the current investment per residential unit and nonresidential square foot?**

The Kuna Parks Department has already invested \$4,165 per residential unit in the capital necessary to provide the current level of service. This figure is derived by allocating the value of the Department's current assets between the current number of residential units.

**5. What future growth is expected in the City of Kuna?**

As shown in Exhibit II-2, the City of Kuna is expected to grow by approximately 5,275 residential units over the next ten years.

## 6. What new infrastructure is required to serve future growth?

The following Exhibit IV-2 displays the capital improvements planned for purchase by the Kuna Parks Department over the next ten years.

### Exhibit IV-2. Kuna Parks Department CIP 2022 to 2031

Type of Capital Infrastructure	Description	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
<b>Parks</b>					
Meadow View Park	20 Acres Greenup and Amenities	4,000,000	50%	2,000,000	2,000,000
Helen Zamzow Park Phase I	17 Acres Greenup New Park	1,700,000	100%	1,700,000	0
Helen Zamzow Park Phase 2	Amenities	7,500,000	100%	7,500,000	0
Rising Sun Park	restrooms and concession building	250,000	100%	250,000	0
Patagonia Park	parking lot, playground, pickleball court	800,000	100%	800,000	0
Land Acquisition	acquiring 10 acres toward future sports complex	1,000,000	100%	1,000,000	0
Pathway behind Young property	pathway development	100,000	100%	100,000	0
Well 5 Pathway	pathway development	250,000	40%	100,000	150,000
Nicholson Pathway	pathway development	250,000	40%	100,000	150,000
Arbor Ridge Pathway	pathway development	250,000	40%	100,000	150,000
<b>Total Parks</b>		<b>16,100,000</b>		<b>\$ 13,650,000</b>	<b>2,450,000</b>
<b>Existing Park Improvements</b>					
Picnic Shelters		100,000	50%	50,000	50,000
Parking Lot Improvements		100,000	50%	50,000	50,000
Restrooms		250,000	100%	250,000	0
<b>Total Existing Park Improvements</b>		<b>450,000</b>		<b>350,000</b>	<b>100,000</b>
<b>Equipment &amp; Facilities</b>					
Parks Shop Relocation & Expansion		1,900,000	30%	570,000	1,330,000
Mini Excavator		182,000	100%	182,000	0
RTV		108,500	100%	108,500	0
Truck		435,000	100%	435,000	0
Trailer		60,000	50%	30,000	30,000
Existing Equipment Replacement		533,000	0%	0	533,000
<b>Total Equipment &amp; Facilities</b>		<b>\$ 3,218,500</b>		<b>1,325,500</b>	<b>1,893,000</b>
<b>Total Capital Needs</b>		<b>\$19,768,500</b>		<b>15,325,500</b>	<b>4,443,000</b>
Minus Current Impact Fee Fund Balance		(1,600,535)	100%	(1,600,535)	0
Plus Impact Fee Study		12,250	100%	12,250	0
<b>Total Capital Improvement Plan</b>		<b>18,180,215</b>		<b>13,737,215</b>	<b>4,443,000</b>

As shown above, the Department plans to purchase approximately \$18.2 million in capital improvements over the next ten years, \$13.7 million of which is impact fee eligible.

In order to continue the current level of service of 2.91 acres per 1,000 population, the City will need to develop 47 additional acres of parks. The City will develop 37 acres of land already owned by the City – Meadow View and Helen Zamzow Parks – and acquire the additional 10 acres of undeveloped land as part of a future sports complex. 50% of the cost of the Meadow View green-up and amenities will be funded with impact fees; the other 50% will be funded by a developer per their development agreement with the City. 100% of the green-up and amenities of Helen Zamzow Park will be funded with impact fees in two phases, as will the completion of the buildout of amenities in Rising Sun and Patagonia Parks.

Four pathway projects are planned within the next ten years to add connectivity and capacity to the pathway system within the City. 60% of three of these pathway projects are anticipated to be funded through grants with the remaining 40% coming from impact fees, while the fourth project will be entirely funded with impact fees.

Improvements in existing parks needed to provide future capacity including picnic shelters and parking lot improvements will be funded partially with impact fees and partially from other revenues as some portion of the need for these facilities already exists. Additional restrooms needed in existing parks for

growth are 100% impact fee eligible.

The Parks Department will need to expand its maintenance and administration space due in part to an existing deficiency and in part to manage the demands from additional acreage and related equipment. 30% of this facility, or the growth-related square feet, will be funded with impact fees with the remaining 70% from other City revenues. Four additional vehicles/pieces of equipment will be needed to serve the additional acres of developed parks. Existing vehicles and equipment will need to be replaced, but these are not growth-related and must be funded by other City revenues.

#### 7. What impact fee is required to pay for the new capital improvements?

The following Exhibit IV-3 takes the projected future growth from Exhibit II-2 and the growth-related CIP from Exhibit IV-2 to calculate impact fees for the Kuna Parks Department.

#### **Exhibit IV-3. DRAFT Impact Fee Calculation, Kuna Parks Department**

Impact Fee Eligible CIP Value	\$	13,737,215
Percentage of Future Growth Residential		100%
CIP Attributable to Units of Future Growth	\$	13,737,215
Future Growth in Units Residential (dwelling units)		5,275
Impact Fee per Unit Residential (dwelling units)	\$	2,604

As shown above, we have calculated impact fees for the Kuna Parks Department at \$2,604 per residential unit. In comparison, as indicated in question #4 above, property taxpayers within the City have already invested \$4,165 per residential unit in the capital inventory necessary to provide today's level of service. The impact fee is significantly lower than the amount already invested per existing residential unit.

The Department cannot assess fees greater than the amounts shown above. The Department may assess fees lower than these amounts, but would then experience a decline in service levels unless the Department used other revenues to make up the difference.

Because not all the capital improvements listed in the CIP are 100 percent growth-related, the Department would assume the responsibility of paying for those capital improvements that are not attributable to new growth. These payments would come from other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h).

It should be noted that the participation amount associated with purely non-growth improvements, such as the replacement of existing equipment. The Department can choose not to fund these capital improvements.

## Section V. Fee Analysis and Administrative Recommendations

A comparison of the calculated Police and Parks impact fees to Police and Parks impact fees being assessed by Eagle, Star, Meridian, Boise and Nampa is provided in Exhibit V-1:

### Exhibit V-1. DRAFT Impact Fee Comparison – Police and Parks

	City of Kuna/ Kuna Fire District DRAFT	City of Eagle/ Eagle Fire District adopted 2020	City of Star/ Star Fire District adopted 2019	City of Meridian/ Meridian Fire District adopted 2019	City of Boise adopted 2021	City of Nampa/ Nampa Fire District adopted 2022
Police						
per Residential Unit	\$ 271	\$ 111	\$ -	\$ 152	\$ 486	\$ 923
per Non-Residential sf	\$ 0.11	\$ 0.04	\$ -	\$ 0.24	\$ 0.77	\$ 0.41
Parks						
per residential unit	\$ 2,604	\$ 1,446	\$ 2,050	\$ 2,098	\$ 5,486	\$ 2,341

Each of the comparison cities also assesses fire impact fees (on behalf of a fire district in Kuna, Eagle, Star and Nampa) and streets impact fees (in Ada County these are assessed by the Ada County Highway District). Ada County is currently considering the assessment of jail, coroner and EMS impact fees to its incorporated cities, as well as sheriff impact in the unincorporated areas. A comparison of all of these fees is provided in Exhibit V-2:

**Exhibit V-2.**  
**DRAFT Impact Fee Comparison**

	City of Kuna/ Kuna Fire District DRAFT	City of Eagle/ Eagle Fire District adopted 2020	City of Star/ Star Fire District adopted 2019	City of Meridian/ Meridian Fire District adopted 2019	City of Boise adopted 2021	City of Nampa/ Nampa Fire District adopted 2022	Unincorporated Ada County DRAFT
<b>Police</b>							
per Residential Unit	\$ 271	\$ 111	\$ -	\$ 152	\$ 486	\$ 923	
per Non-Residential sf	\$ 0.11	\$ 0.04	\$ -	\$ 0.24	\$ 0.77	\$ 0.41	
<b>Sheriff</b>							
per Residential Unit							\$ 666
per Non-Residential sf							\$ 0.29
<b>Jail</b>							
per Residential Unit	\$ 715	\$ 715	\$ 715	\$ 715	\$ 715		\$ 715
per Non-Residential sf	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31	\$ 0.31		\$ 0.31
<b>Coroner's Office</b>							
per Residential Unit	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88		\$ 88
per Non-Residential sf	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04		\$ 0.04
<b>Fire/Fire District</b>							
per Residential Unit	\$ 1,792	\$ 897	\$ 829	\$ 693	\$ 2,112	\$ 1,671	\$ 1,041
per Non-Residential sf	\$ 0.72	\$ 0.36	\$ 0.39	\$ 0.64	\$ 0.96	\$ 0.67	\$ 0.45
							<i>(average of districts)</i>
<b>EMS</b>							
per Residential Unit	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181		\$ 181
per Non-Residential sf	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08		\$ 0.08
<b>Parks</b>							
per residential unit	\$ 2,604	\$ 1,446	\$ 2,050	\$ 2,098	\$ 5,486	\$ 2,341	\$ -
<b>Streets</b>							
per single-family residential unit	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,008	\$ 3,433
per multi-family residential unit	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,474	\$ 1,682
per retail/commercial sf	\$ 8.04	\$ 8.04	\$ 8.04	\$ 8.04	\$ 8.04	\$ 7.44	\$ 8.04
per office sf	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.98	\$ 3.50	\$ 3.98
per industrial sf	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.37	\$ 1.21	\$ 1.37
<b>TOTAL</b>							
per single-family residential unit	\$ 9,084	\$ 6,871	\$ 7,296	\$ 7,360	\$ 12,501	\$ 7,943	\$ 6,124
per multi-family residential unit	\$ 7,333	\$ 5,120	\$ 5,545	\$ 5,609	\$ 10,750	\$ 6,408	\$ 4,373
per retail/commercial sf	\$ 9.29	\$ 8.87	\$ 8.86	\$ 9.35	\$ 10.20	\$ 8.52	\$ 9.20
per office sf	\$ 5.24	\$ 4.81	\$ 4.80	\$ 5.29	\$ 6.14	\$ 4.58	\$ 5.15
per industrial sf	\$ 2.63	\$ 2.20	\$ 2.19	\$ 2.68	\$ 3.54	\$ 2.29	\$ 2.54

It should be noted that Eagle, Star and Meridian will be reviewing their impact fees in 2022 and their current impact fees are likely to increase significantly to capture the sharp increase in construction costs. It is likely then, that impact fees throughout Ada County will be relative comparable.

Some communities express concern that impact fees will stifle growth. Empirical data indicates this is not the case. Factors including the price of land and construction, market demand, the availability of skilled workers, access to major transportation modes, amenities for quality of life, etc. all weigh more heavily in decisions to construct new homes or businesses, as well for business relocation. Ultimately the impact fee, which is paid at the time of building permit, is passed along to the buyer in the purchase price or wrapped into a lease rate. Therefore, in a market with a high demand for development, an impact fee higher than other jurisdictions is unlikely to slow growth.

On the positive side, the City's impact fee program will enable the Police and Parks Departments to plan for growth without decreasing its service levels which can decrease buyer satisfaction. It will also allow the Department to collect a proportionate share of the cost of capital improvements from growth instead of funding all future capital through property taxes assessed to existing residents and businesses.

## Implementation Recommendations

The following implementation recommendations should be considered:

**Capital Improvements Plan.** The City should formally adopt this Capital Improvement Plan subject to the procedures of the Local Land Use Planning Act (LLUPA).

**Impact Fee Ordinance.** Following adoption of the Capital Improvement Plan, the City should adopt amendments to the existing Kuna Impact Fee Ordinance to reflect changes in fees.

**Advisory Committee.** The Advisory Committee is in a unique position to work with and advise City and Department staff to ensure that the capital improvement plans and impact fees are routinely reviewed and modified as appropriate.

**Impact fee service area.** Some municipalities have fee differentials for various zones under the assumption that some areas utilize more or less current and future capital improvements. The study team, however, does not recommend the City assess different fees by dividing the areas into zones. The capital improvements identified in this report inherently serve a system-wide function.

**Specialized assessments.** If permit applicants are concerned they would be paying more than their fair share of future infrastructure purchases, the applicant can request an individualized assessment to ensure they will only be paying their proportional share. The applicant would be required to prepare and pay for all costs related to such an assessment.

**Donations.** If the City receives donations for capital improvements listed on the CIP, they must account for the donation in one of two ways. If the donation is for a non- or partially growth-related improvement, the donation can contribute to the City's General Fund participation along with more traditional forms, such as revenue transfers from the General Fund. If, however, the donation is for a growth-related project in the CIP, the donor's impact fees should be reduced dollar for dollar. This means that the City will either credit the donor or reimburse the donor for that portion of the impact fee.

**Credit/reimbursement.** If a developer constructs or contributes all or part of a growth-related project that would otherwise be financed with impact fees, that developer must receive a credit against the fees owed for this category or, at the developer's choice, be reimbursed from impact fees collected in the future.<sup>37</sup> This prevents "double dipping" by the City.

The presumption would be that builders/developers owe the entirety of the impact fee amount until they make the City aware of the construction or contribution. If credit or reimbursement is due, the governmental entity must enter into an agreement with the fee payer that specifies the amount of the credit or the amount, time and form of reimbursement.<sup>38</sup>

**Impact fee accounting.** The City should maintain Impact Fee Funds separate and apart from the General Fund. All current and future impact fee revenue should be immediately deposited into this account and withdrawn only to pay for growth-related capital improvements of the same category. General Funds should be reserved solely for the receipt of tax revenues, grants, user fees and associated interest earnings, and ongoing operational expenses including the repair and replacement of existing capital improvements not related to growth.

**Spending policy.** The City should adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable

revenue source as long as only new growth is served. In cases when new capital improvements are expected *to partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue listed in Idaho Code 67-8207(I)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

**Update procedures.** The Department is expected to grow rapidly over the 10-year span of the CIPs. Therefore, the fees calculated in this study should be updated annually as the City invests in additional infrastructure beyond what is listed in this report, and/or as the City's projected development changes significantly. Fees can be updated on an annual basis using an inflation factor for building material from a reputable source such as McGraw Hill's Engineering News Record. As described in Idaho Code 67-8205(3)(c)(d)(e), the Advisory Committee will play an important role in these updates and reviews.

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<sup>37</sup> See Section 67-8209(3), Idaho Code.

<sup>38</sup> See Section 67-8209(4), Idaho Code

**KUNA RURAL FIRE DISTRICT  
ADA AND CANYON COUNTIES, STATE OF IDAHO**

**RESOLUTION No. 2022 - 11**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE KUNA RURAL FIRE DISTRICT:**

- **Making certain Findings;**
- **Adopting the *Kuna Rural Fire District Capital Improvements Plan- Final January 2018—Amended June 2019 – Amended November 2021*(“*Capital Improvements Plan-Amended November 2021*”);**
- **Directing the District Secretary; and**
- **Setting an effective date.**

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the Kuna Rural Fire District:

**Section 1: Findings.**

It is hereby found by the Board of Commissioners of the Kuna Rural Fire District that:

- 1.1** The Kuna Rural Fire District’s (the “Fire District”) duty and responsibility is to provide protection of property against fire and the preservation of life, and enforcement of any of the fire codes and other rules that are adopted by the state fire marshal; and
- 1.2** This Fire District provides fire and emergency services within its boundaries which include the following:  
Areas within the unincorporated area of Ada and Canyon Counties; and  
Area within the City of Kuna; and
- 1.3** Ada County, Canyon County and the City of Kuna are each experiencing and are affected by considerable growth and development; and
- 1.4** The *Idaho Development Impact Fee Act* (the “Act”) codified at Chapter 82 of Title 67 Idaho Code provides for:
  - the imposition, collection and expenditure of development impact fees in accordance with the provisions of the Act; and
  - the promotion of orderly growth and development by establishing uniform standards by which local governments may require that those who benefit from new growth and

development pay a proportionate share of the costs of new public facilities needed to serve new growth and development; and

- minimum standards for the adoption of development impact fee ordinances by governmental entities which are authorized to adopt ordinances; and
- The contents of a capital improvements plan and the process to be followed for the adoption of a capital improvements plan.

**1.5** Ada County, Canyon County and the City of Kuna are each governmental entities, as defined in the Act at Idaho Code Section 67-8203(14) and, as provided at Idaho Code Section 67-8202(5), who have enacted development impact fee ordinances; and who have entered into intergovernmental agreements with the Fire District for the purpose of agreeing to collect and expend development impact fees for Fire District System Improvements; and

**1.9** The Fire District retained Anne Wescott of Galena Consulting, a qualified professional in the field of public administration, to review the Final January 2018, Amended June 2019 Capital Improvement Plan with the development impact fee advisory committees of Ada County, Canyon County and the City of Kuna ( the “ Advisory Committees”) for need to update and revise land use assumptions, capital improvements plan and development impact fees as provided in I.C. § 67-8205 (2) ( e) prepare an updated impact fee study and capital improvements plan in consultation with the Advisory Committees; and

**1.10** The Advisory Committees, with the assistance of Galena Consulting, submitted and recommended to the Board of Commissioners of the Fire District an amended Impact Fee Study and Capital Improvements Plan (the “*Capital Improvements Plan – Amended November 2021*”) prepared in accordance with the requirements of Idaho Code Section 67-8208 in consultation with the Advisory Committees as provided in Idaho Code Sections §§ 67-8205 and 67-8206(2) and which Capital Improvements Plan:

- Adopts land use assumptions based on COMPASS models, real estate market reports, and data provided by the City and projects a **74%** increase in the population of the Fire District between **2021 and 2031**; and
- Establishes as Service Units, for purposes of impact fee calculation, residential dwelling units and square feet of nonresidential development; and
- Projects an increase in Service Units within the boundaries of the District of **7,764** dwelling units and **1,819,859** square feet of nonresidential development over the next ten (10) years; and
- Projects that new growth within Ada County, Canyon County and the City will require the Fire District to invest in System Improvements to its facilities to maintain its current level of service; and

- Projects that tax revenues alone will not be sufficient to allow the Fire District to acquire the necessary System Improvements to serve new growth; and
  - Projects that **93.38%** of growth within the boundaries of the Fire District will be residential development and **6.62%** will be nonresidential development; and
  - Based on these projections, calculates that an impact fee in the amount of **\$1792** for each dwelling unit, **\$0.531 for industrial, \$.788 for Retail, and \$.753 for office** for each square foot of nonresidential development is equivalent to each new development's proportionate share of the cost of System Improvements the Fire District will acquire to serve new growth.
- 1.11** On March 9, 2022, the Board of Commissioners of the Fire District approved the form and content of the *Capital Improvements Plan-Amended November 2021*
- 1.12** Prior to the adoption of the *Capital Improvements Plan-Amended November 2021*, the Fire District Board of Commissioners, in accordance with Idaho Code Section 67-8206(3), has published notice and the Fire District held a public hearing on the **16<sup>th</sup> day of February 2022**; and
- 1.13** The *Capital Improvements Plan-Amended November 2021* contains all the necessary contents of a capital improvements plan as provided in the Act by Idaho Code Section 67-8208; and
- 1.14** The Fire District has concluded all the process for the adoption of the *Capital Improvements Plan-Amended November 2021* as required in the Act by Idaho Code Sections 67-8205 and 67-8206 (3); and
- 1.15** It is in the best interests of the Fire District and its patrons that the Board of Commissioners adopt the *Capital Improvements Plan-Amended November 2021* subject to the adoption of the same by the Board of Commissioners of the Ada County, the Board of Commissioners of Canyon County and the City Council of the City of Kuna.

**Section 2: Action of Adoption of the *Capital Improvements Plan-Amended November 2022.***

**2.1** The Board of Commissioners of this Fire District does hereby approve the Kuna Rural Fire District *Capital Improvements Plan-Amended November 2021* for Ada County, and the Chairman and Secretary of this Fire District are hereby authorized, as the agents of this Fire District, to adopt the *Capital Improvements Plan-Amended November 2021*, a true and correct copy of which is attached hereto and marked **Exhibit A** and by this reference incorporated herein and conditioned upon the same being adopted by the Board of Commissioners of Ada County.

**Section 3: Direction to District Secretary.**

**3.1** The Fire District Secretary is hereby directed to retain this resolution in the official records of the Fire District and to provide a certified copy of this resolution to the Ada County Clerk, and provide a copy to the Fire District’s attorney.

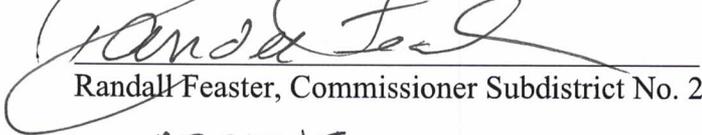
**Section 4: Effective Date.**

**4.1** This Resolution shall be in full force and effect after its passage and approval.

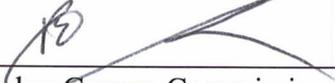
**PASSED BY THE BOARD OF COMMISSIONERS** of the Kuna Rural Fire District, Ada and Canyon Counties, State of Idaho, this 9th day of March, 2022.

  
\_\_\_\_\_  
Greg McPherson, Chairman/Commissioner Subdistrict No. 5

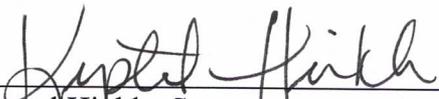
  
\_\_\_\_\_  
Rebekah Luther, Commissioner Subdistrict No. 1

  
\_\_\_\_\_  
Randall Feaster, Commissioner Subdistrict No. 2

**ABSENT**  
\_\_\_\_\_  
William Edwards, Commissioner Subdistrict No. 3

  
\_\_\_\_\_  
Brandon Carver, Commissioner Subdistrict No. 4

**ATTEST:**

  
\_\_\_\_\_  
Krystal Hinkle, Secretary



**EXHIBIT A**

**CAPITAL IMPROVEMENTS PLAN – AMENDED November 2021**

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**FINAL REPORT – November 30, 2021**

**Kuna Rural Fire District  
Impact Fee Study and  
Capital Improvement Plan**

**Prepared By**

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## Section I. Introduction

This report regarding impact fees for the Kuna Rural Fire District is organized into the following sections:

- An overview of the report’s background and objectives;
- A definition of impact fees and a discussion of their appropriate use;
- An overview of land use and demographics;
- A step-by-step calculation of impact fees under the Capital Improvement Plan (CIP) approach;
- A list of implementation recommendations; and
- A brief summary of conclusions.

### Background and Objectives

The Kuna Rural Fire District hired Galena Consulting to calculate impact fees.

This document presents impact fees based on the District’s demographic data and infrastructure costs before credit adjustment; calculates the District’s monetary participation; examines the likely cash flow produced by the recommended fee amount; and outlines specific fee implementation recommendations. Credits can be granted on a case-by-case basis; these credits are assessed when each individual building permit is pulled.

### Definition of Impact Fees

Impact fees are one-time assessments established by local governments to assist with the provision of Capital Improvements necessitated by new growth and development. Impact fees are governed by principles established in Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act). The Idaho Code defines an impact fee as “... a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development.”<sup>1</sup>

**Purpose of impact fees.** The Impact Fee Act includes the legislative finding that “... an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety and general welfare of the citizens of the state of Idaho.”<sup>2</sup>

**Idaho fee restrictions and requirements.** The Impact Fee Act places numerous restrictions on the calculation and use of impact fees, all of which help ensure that local governments adopt impact fees that are consistent with federal law.<sup>3</sup> Some of those restrictions include:

- Impact fees shall not be used for any purpose other than to defray system improvement costs incurred to provide additional public facilities to serve new growth;<sup>4</sup>
- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;<sup>5</sup>
- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;<sup>6</sup>
- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.<sup>7</sup>

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);<sup>8</sup>
- Identification of all existing public facilities;
- Determination of a standardized measure (or service unit) of consumption of public facilities;
- Identification of the current level of service that existing public facilities provide;
- Identification of the deficiencies in the existing public facilities;
- Forecast of residential and nonresidential growth;<sup>9</sup>
- Identification of the growth-related portion of the District's Capital Improvement Plan;<sup>10</sup>
- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;<sup>11</sup>
- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;<sup>12</sup>
- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;<sup>13</sup> and
- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.<sup>14</sup>

**How should fees be calculated?** State law requires the District to implement the Capital Improvement Plan methodology to calculate impact fees. The District can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the District to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.<sup>15</sup> Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The governmental entity intending to adopt an impact fee must first prepare a capital improvements plan.<sup>17</sup> Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a “proportionate share” of the cost of public facilities to serve that new growth. “Proportionate share” is defined as “. . . that portion of the cost of system improvements . . . which reasonably relates to the service demands and needs of the project.”<sup>19</sup> Practically, this concept requires the District to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

The proportionate share concept is designed to ensure that impact fees are calculated by measuring the needs created for capital improvements by development being charged the impact fee; do not exceed the cost of such improvements; and are “earmarked” to fund growth-related capital improvements to benefit those that pay the impact fees.

There are various approaches to calculating impact fees and to crediting new development for past and future contributions made toward system improvements. The Impact Fee Act does not specify a single type of fee calculation, but it does specify that the formula be “reasonable and fair.” Impact fees should take into account the following:

- Any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;
- Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments;
- That portion of general tax and other revenues allocated by the District to growth-related system improvements; and
- All other available sources of funding such system improvements.<sup>20</sup>

Through data analysis and interviews with the District and Galena Consulting identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2021 to 2031. This is consistent with the Impact Fee Act.<sup>21</sup> Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

**Other fee calculation considerations.** The basic CIP methodology used in the fee calculations is presented above. However, implementing this methodology requires a number of decisions. The considerations accounted for in the fee calculations include the following:

- Allocation of costs is made using a service unit which is “a standard measure of consumption, use, generation or discharge attributable to an individual unit<sup>22</sup> of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”<sup>23</sup> The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.<sup>24</sup>
- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”<sup>25</sup> In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, the fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development by land use type (retail, office and industrial).

### **Current Assets and Capital Improvement Plans**

The CIP approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act calls for the CIP to “. . . project demand for system improvements required by new service units . . . over a reasonable period of time not to exceed 20 years.”<sup>26</sup> The impact fee study team recommends a 10-year time period based on the District’s best available capital planning data.

The types of costs eligible for inclusion in this calculation include any land purchases, construction of new facilities and expansion of existing facilities to serve growth over the next 10 years at planned and/or adopted service levels.<sup>27</sup> Equipment and vehicles with a useful life of 10 years or more are also impact fee eligible under the Impact Fee Act.<sup>28</sup> The total cost of improvements over the 10 years is referred to as the “CIP Value” throughout this report. The cost of this impact fee study is also impact fee eligible for all impact fee categories.

The forward-looking 10-year CIP for the District includes some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the District to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

## Fee Calculation

In accordance with the CIP approach described above, we calculated the impact fee for the District by answering the following seven questions:

1. **Who is currently served by the District?** This includes the number of residents as well as residential and nonresidential land uses.
2. **What is the current level of service provided by the District?** Since an important purpose of impact fees is to help the District *achieve* its planned level of service<sup>29</sup>, it is necessary to know the levels of service it is currently providing to the community.
3. **What current assets allow the District to provide this level of service?** This provides a current inventory of assets used by the District, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of the District's current assets.
4. **What is the current investment per residential and nonresidential land use?** In other words, how much of the District's current assets' total value is needed to serve current residential households and nonresidential square feet?
5. **What future growth is expected in the District?** How many new residential households and nonresidential square footage will the District serve over the CIP period?
6. **What new infrastructure is required to serve future growth?** For example, how many stations will be needed by the Kuna Rural Fire District within the next ten years to achieve the planned level of service of the District?<sup>30</sup>
7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land- uses for the District. Then, using this distribution, the impact fees were determined.

Addressing these seven questions, in order, provides the most effective and logical way to calculate impact fees for the District. In addition, these seven steps satisfy and follow the regulations set forth earlier in this section.

## "GRUM" Analysis

In the District, not all capital costs are associated with growth. Some capital costs are for repair and replacement of facilities e.g., standard periodic investment in existing facilities such as roofing. These costs *are not* impact fee eligible. Some capital costs are for betterment of facilities, or implementation of new services (e.g., development of an expanded training facility). These costs *are generally not entirely* impact fee eligible. Some costs are for expansion of facilities to accommodate new development at the current level of service (e.g., purchase of new fire station to accommodate expanding population). These costs *are* impact fee eligible.

Because there are different reasons why the District invests in capital projects, the study team conducted a "GRUM" analysis on all projects listed in each CIP:

**Growth.** The “G” in GRUM stands for growth. To determine if a project is solely related to growth, we ask “Is this project designed to maintain the current level of service as growth occurs?” and “Would the District still need this capital project if it weren’t growing at all?” “G” projects are only necessary to maintain the District’s current level of service as growth occurs. It is thus appropriate to include 100 percent of their cost in the impact fee calculations.

**Repair & Replacement.** The “R” in GRUM stands for repair and replacement. We ask, “Is this project related only to fixing existing infrastructure?” and “Would the District still need it if it weren’t growing at all?” “R” projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

**Upgrade.** The “U” in GRUM stands for upgrade. We ask, “Would this project improve the District’s current level of service?” and “Would the District still do it even if it weren’t growing at all?” “U” projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.

**Mixed.** The “M” in GRUM stands for mixed. It is reserved for capital projects that have some combination of G, R and U. “M” projects by their very definition are partially necessitated by growth, but also include an element of repair, replacement and/or upgrade. In this instance, a cost amount between 0 and 100 percent should be included in the fee calculations. Although the need for these projects is triggered by new development, they will also benefit existing residents.

Projects that are 100 percent growth-related were determined by our study to be necessitated solely by growth. Alternatively, some projects are determined to be “mixed,” with some aspects of growth and others aspects of repair and replacement. In these situations, only a portion of the total cost of each project is included in the final impact fee calculation.

It should be understood that growth is expected to pay only the portion of the cost of capital improvements that are growth-related. The District will need to plan to fund the pro rata share of these partially growth-related capital improvements with revenue sources other than impact fees within the time frame that impact fees must be spent. These values will be calculated and discussed in Section IV of this report.

Exhibits found in Section III of this report detail all capital improvements planned for purchase over the next ten years by the District.

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<sup>1</sup> See Section 67-8203(9), Idaho Code. “System improvements” are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include fire, emergency medical and rescue facilities. See Sections 67-8203(3), (24) and (28), Idaho Code.

<sup>2</sup> See Section 67-8202, Idaho Code.

<sup>3</sup> As explained further in this study, proportionality is the foundation of a defensible impact fee. To meet substantive due process requirements, an impact fee must provide a rational relationship (or nexus) between the impact fee assessed against new development and the actual need for additional capital improvements. An impact fee must substantially advance legitimate local government interests. This relationship must be of “rough proportionality.” Adequate consideration of the factors outlined in Section 67-8207(2) ensure that rough proportionality is reached. See *Banbury Development Corp. v. South Jordan*, 631 P.2d 899 (1981); *Dollan v. District of Tigard*, 512 U.S. 374 (1994).

See Sections 67-8202(4) and 67-8203(29), Idaho Code.

5 See Section 67-8210(4), Idaho Code.

6 See Sections 67-8204(1) and 67-8207, Idaho Code.

7 See Section 67-8210(1), Idaho Code

8 See Section 67-8205, Idaho Code.

9 See Section 67-8206(2), Idaho Code.

10 See Section 67-8208, Idaho Code.

11 See Section 67-8207, Idaho Code.

12 See Sections 67-8209 and 67-8210, Idaho Code.

13 See Section 67-8208, Idaho Code.

14 See Sections 67-8204 and 67-8206, Idaho Code.

15 As a comparison and benchmark for the impact fees calculated under the Capital Improvement Plan approach, Galena Consulting also calculated the District’s current level of service by quantifying the District’s current investment in capital improvements, allocating a portion of these assets to residential and nonresidential development, and dividing the resulting amount by current housing units (residential fees) or current square footage (nonresidential fees). By using current assets to denote the current service standard, this methodology guards against using fees to correct existing deficiencies.

17 See Section 67-8208, Idaho Code.

19 See Section 67-8203(23), Idaho Code.

20 See Section 67-8207, Idaho Code.

21 The impact fee that can be charged to each service unit (in this study, residential dwelling units and nonresidential square feet) cannot exceed the amount determined by dividing the cost of capital improvements attributable to new development (in order to provide an adopted service level) by the total number of service units attributable to new development. See Sections 67-8204(16), 67-8208(1(f)) and 67-8208(1(g)), Idaho Code.

22 See Section 67-8203(27), Idaho Code.

23 See Section 67-8203(27), Idaho Code.

24 The construction of detached garages alongside residential units does not typically trigger the payment of additional impact fees unless that structure will be the site of a home-based business with significant outside employment.

25 See Section 67-8208(1)(e), Idaho Code.

26 See Section 67-8208(1)(h).

27 This assumes the planned levels of service do not exceed the current levels of service.

28 The Impact Fee Act allows a broad range of improvements to be considered as “capital” improvements, so long as the improvements have useful life of at least 10 years and also increase the service capacity of public facilities. See Sections 67- 8203(28) and 50-1703, Idaho Code.

29 This assumes that the planned level of service does not exceed the current level of service.

30 This assumes the planned level of service does not exceed the current level of service.

## Section II. Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2021 through 2031 for the District. These projections were based on the most recent growth estimates from COMPASS, building permit history from the City of Kuna, regional real estate market reports, interviews with developers and recommendations from District Staff and the Impact Fee Advisory Committee.

Demographic and land-use projections are some of the most variable and potentially debatable components of an impact fee study, and in all likelihood the projections used in our study will not prove to be 100 percent correct. The purpose of the Advisory Committee's annual review is to account for these inconsistencies. As each CIP is tied to the District's land use growth, the CIP and resulting fees can be revised based on actual growth as it occurs.

The District serves the population of the City of Kuna, as well as portions of unincorporated Ada and Canyon Counties.

The following Exhibit II-1 presents the current and estimated future population for the District.

### Exhibit II-1.

#### Current and Future Population within the boundaries of the Kuna Rural Fire District

	2021	2031	Net Increase	Percent Increase
Population	33,390	58,235	24,845	74%

The District currently has approximately 33,390 persons residing within its service boundary. Current and future population estimates were derived by isolating the population within each Transportation Analysis Zone (TAZ) within the District's boundaries according to current COMPASS and Census data. This data was compared to current population estimates from the City of Kuna, which is within the Fire District boundaries.

Over the next ten years, COMPASS models indicate the District to grow by approximately 24,845 people, or at an average annual growth rate of 7.4 percent.

Based on this population, the following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the District.

**Exhibit II-2.**  
**Current and Future Land Uses, Kuna Rural Fire District**

	2021	2031	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	33,390	58,235	24,845		
Residential (in units)	10,434	18,199	7,764	19,410,546	93.38%
Nonresidential (in square feet)	444,079	1,819,859	1,375,780	1,375,780	6.62%
Retail	277,188	727,944	450,756	450,756	2.17%
Office	96,661	727,944	631,283	631,283	3.04%
Industrial	70,230	363,972	293,742	293,742	1.41%
Total				20,786,326	100%

As shown above, the Kuna Rural Fire District is expected to grow by approximately 7,764 residential units and 1.37 million nonresidential square feet over the next ten years. 93.38% of the total increase in square feet is attributable to residential land uses, while the remaining 6.62% is attributable to nonresidential growth. Of the non-residential growth, 3.04% is attributable to growth in office uses, 2.17% is attributable to growth in retail development and the remaining 1.4% is attributable to industrial development. These growth projections will be used in the following sections to calculate the appropriate impact fees for the District.

Non-residential development (office, retail and industrial) can be difficult to predict. Generally, “retail follows rooftops” but it is unclear how quickly this development will occur over the next ten years. Kuna is primarily a residential community and has only 42 square feet of non-residential development per current household, compared to 232 square feet per household in the City of Eagle. In this study we have estimated the total number of square feet per household increasing from 42 to 100 square feet over 10 years of residential development. Based on the absorption of non-residential land uses in other similar cities in Ada County, the majority of this development will be retail and office uses.

## Section III.

### Impact Fee Calculation

In this section, we calculate impact fees for the Kuna Rural Fire District according to the seven - question method outlined in Section I of this report.

#### 1. Who is currently served by the Kuna Rural Fire District?

As shown in Exhibit II-2, the District currently serves 10,434 residential units and approximately 444,079 square feet of nonresidential land use.

#### 2. What is the current level of service provided by the Kuna Rural Fire District?

The Kuna Rural Fire District provides a level of service of a 90 percent fractile response time of between 4 minutes (in the urban area) to 6 minutes (in the rural portions of the District). As the population of the District grows, additional infrastructure and equipment will be needed to sustain this level of service.

#### 3. What current assets allow the Kuna Rural Fire District to provide this level of service?

The following Exhibit III-1 displays the current assets of the Kuna Rural Fire District.

#### Exhibit III-1. Current Assets – Kuna Rural Fire District

Type of Capital Asset	Replacement Value
<b>Facilities</b>	
Station #1	\$ 6,500,000
Station #2 Land	\$ 500,000
<b>Apparatus/Vehicles</b>	
2015 Pierce Engine	\$ 800,000
1993 Pierce Engine	\$ 800,000
Water Tender	\$ 300,000
2001 Brush Truck	\$ 400,000
2003 Brush Truck	\$ 400,000
2011 Ford 150	\$ 45,000
2012 Ford Explorer	\$ 45,000
2018 GMC 1500 Pickup	\$ 60,000
<b>Equipment</b>	
22 SCBAs	\$ 255,000
SCBA Compressor and Charging Station	\$ 80,000
Thermal Imager	\$ 7,500
Extrication Equipment	\$ 86,541
Cardiac Monitors and AEDs	\$ 106,119
Radios	\$ 145,000
6 MDTs	\$ 30,720
<b>Total Assets</b>	<b>\$ 10,560,880</b>
<b>Plus Cost of Fee-Related Research</b>	
Impact Fee Study	\$ 8,000
<b>Plus Current Fund Balance</b>	<b>\$ 2,139,480</b>
<b>Grand Total</b>	<b>\$ 12,708,360</b>

As shown above, the District currently owns approximately \$12.7 million of eligible current assets. These assets are used to provide the District's current level of service.

#### 4. What is the current investment per residential unit and nonresidential square foot?

The Kuna Rural Fire District has already invested \$991 per residential unit and \$.99 per non-residential square foot into the capital necessary to provide the current level of service. This figure is derived by allocating the value of the District's current assets between the current number of residential units and nonresidential square feet.

We will compare our final impact fee calculations with these figures to determine if the two results will be similar; this represents a "check" to see if future District residents will be paying for infrastructure at a level commensurate with what existing District residents have invested in infrastructure. Geographical spread of new development may require an impact fee higher than the current investment per unit because increased response distances warrant more stations than currently exist per unit.

#### 5. What future growth is expected in the Kuna Rural Fire District?

As shown in Exhibit II-2, the Kuna Rural Fire District is expected to grow by approximately 7,764 residential units and 1.4 million square feet of nonresidential land use over the next ten years.

#### 6. What new infrastructure is required to serve future growth?

The following Exhibit III-2 displays the capital improvements planned for purchase by the Kuna Rural Fire District over the next ten years.

#### Exhibit III-2. Kuna Rural Fire District CIP 2021 to 2030

Type of Capital Infrastructure	CIP Value	Growth times Portion equals	Amount to Include in Fees	Amount from Other Sources
<b>Facilities</b>				
Remodel and Expand Station #1	\$ 2,000,000	50%	\$ 1,000,000	\$ 1,000,000
Logistics Building	\$ 80,000	50%	\$ 40,000	\$ 40,000
Station #2 for Growth - have land	\$ 6,000,000	100%	\$ 6,000,000	\$ -
Station #3 for Growth - includes land acquisition	\$ 6,525,000	100%	\$ 6,525,000	\$ -
<b>Vehicles</b>				
Ladder Truck	\$ 1,000,000	100%	\$ 1,000,000	\$ -
Engine for Station #2	\$ 800,000	100%	\$ 800,000	\$ -
Engine for Station #3	\$ 800,000	100%	\$ 800,000	\$ -
Command Vehicle for Growth	\$ 70,000	100%	\$ 70,000	\$ -
Brush Truck for Growth	\$ 340,000	100%	\$ 340,000	\$ -
Utility Side-By-Side Rescue for Growth	\$ 55,000	100%	\$ 55,000	\$ -
Squad Vehicle	\$ 250,000	100%	\$ 250,000	\$ -
Replace 2 Command Vehicles	\$ 110,000	0%	\$ -	\$ 110,000
Replace 1 Engine	\$ 300,000	0%	\$ -	\$ 300,000
Replace 2 Brush Trucks	\$ 800,000	0%	\$ -	\$ 800,000
<b>Equipment</b>				
SCBAs - for new staffing	\$ 72,000	100%	\$ 72,000	\$ -
SCBAs - scheduled replacement	\$ 184,300	0%	\$ -	\$ 184,300
Air Filling Compressor Replacement	\$ 80,000	0%	\$ -	\$ 80,000
Cardiac Monitors for Growth	\$ 30,000	100%	\$ 30,000	\$ -
Cardiac Monitors - scheduled replacement	\$ 138,000	0%	\$ -	\$ 138,000
Radios for Growth	\$ 50,000	100%	\$ 50,000	\$ -
Radio Replacement	\$ 145,000	0%	\$ -	\$ 145,000
Replacement of Turnouts/Wildland Gear	\$ 230,846	0%	\$ -	\$ 230,846
<b>Total Infrastructure</b>	<b>\$20,060,146</b>		<b>\$ 17,032,000</b>	<b>\$ 3,028,146</b>
<b>Plus Cost of Fee-Related Research</b>				
Impact Fee Study	\$ 10,000	100%	\$ 10,000	\$ -
<b>Minus Current Fund Balance</b>	<b>\$ 2,139,480</b>		<b>\$ 2,139,480</b>	
<b>Grand Total</b>	<b>\$17,930,666</b>		<b>\$ 14,902,520</b>	

As shown above, the District plans to purchase approximately \$20 million in capital improvements over the next ten years, \$17 million of which is impact fee eligible. Of this \$17 million, over \$2 million is currently in fund balance which brings the amount to be funded from growth in the next ten years to approximately \$15 million.

These new assets will allow the District to continue its current level of service in the future. Assuming current housing and development trends continue at projected rates the purchase of the ladder truck, the expansion of Station #1 and the construction of the Logistics facility are estimated to occur in 2025. Construction of Station #2 and purchase of an additional engine is planned for 2026. Construction of Station #3 and purchase of an additional engine is planned for 2030. The acquisition of other pieces of apparatus will depend on cash flow from impact fee revenues.

The remaining \$3 million is the price for the District to replace existing apparatus, vehicles and other equipment; and for the non-growth-related portion of the expansion of Station #1 and the Logistics facility. Replacement of existing capital and non-growth-related capital are not eligible for inclusion in the impact fee calculations. The District will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h). The District has identified property tax revenue as the source for funding non-growth-related capital improvements. This revenue will fund the non-growth-related portion of the expansion of Station #1 and the Logistics facility in 2025. The District will replace its non-growth-related apparatus and equipment as they reach their industry life span throughout the 10-year period.

**7. What impact fee is required to pay for the new capital improvements?**

The demand for fire and emergency medical services from the projected amount of growth is best determined using calls for service data. The land use with the highest percentage of calls for service per land use units should bear a larger “share” of the cost of the capital infrastructure needed to support growth. As shown in Exhibit III-3, below, each land use type creates a different level of demand for service, which must be converted into units that can be compared to one residential dwelling unit.

**Exhibit III-3.  
Equivalent Dwelling Units (EDUs), Kuna Rural Fire District**

Land Use	Unit of Measure	Existing Units	Average Annual CFS	Structure Calls/ Unit	Fire EDUs/		2021		2031		Fire EDUs/ Unit	2031 Total EDUs	Net EDU Increase
					Unit	Total EDUs	Units	Units					
Total Residential Units	Dwelling Unit	10,434	1,151	0.11	1.00	10,434	81%	18,199	1.00	18,199	66%	7,764	
Non-Residential													
Industrial	1,000 sq. ft.	70	30	0.43	3.87	272	2%	364	3.87	1,409	5%	1,138	
Retail	1,000 sq. ft.	277	176	0.63	5.74	1,591	12%	728	5.74	4,178	15%	2,587	
Office	1,000 sq. ft.	97	59	0.61	5.49	530	4%	728	5.49	3,994	14%	3,464	
		<u>444</u>	<u>264</u>			<u>2,393</u>	<u>19%</u>	<u>1,820</u>		<u>9,582</u>	<u>34%</u>	<u>7,188</u>	

Source: 2019-2021 Calls for Service for Structure Fires, Kuna Rural Fire  
 Note: The District does not currently have the data necessary to split out single vs. multi-family residential units, or to assess the proportional demand for medical calls.

Residential dwelling units and Industrial, Retail and Office development per 1,000 square feet were divided by the 2020 number of calls for service to determine the proportional calls per unit (dwelling or 1,000 square feet of non-residential use). To be able to determine the proportional split between a dwelling unit and a non-residential square foot, the Industrial, Retail and Office/Institutional land uses were converted to equivalent dwelling units (EDUs) and multiplied by the number of units of each land use in 2021. This determined that 81% of the demand for fire services comes from residential uses, while 19% comes from non-residential uses. Moreover, this data also demonstrates that residential and office/institutional land uses create the largest demand for fire services among non-residential uses.

This process was repeated for the projected number of dwelling units and Industrial, Retail and Office/Institutional square feet in 2031 to determine the net EDU increase over the next ten years. This information will be used in the calculation of the impact fee.

The following Exhibit III-4 takes the projected future growth from Exhibits II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Kuna Rural Fire District.

**Exhibit III-4.  
DRAFT Impact Fee Calculation, Kuna Rural Fire District**

Impact Fee Calculation		
Amount to Include in Fee Calculation	\$	14,902,520
Distribution of Future Calls for Service		
Residential		93%
Nonresidential		7%
Future Assets by Land Use		
Residential	\$	13,916,170
Nonresidential	\$	986,350
Future Growth		
Residential unit increase		7,764
Industrial EDU Increase		1,138
Retail EDU Increase		2,587
Office EDU Increase		3,464
Impact Fee per Unit		
Residential (per dwelling)	\$	1,792
Industrial (per 1,000 sf)	\$	531
Retail (per 1,000 sf)	\$	788
Office (per 1,000 sf)	\$	753

As shown above, we have calculated impact fees for the Kuna Rural Fire District at \$1,792 per residential unit, \$531 per 1,000 square feet for Industrial development, \$788 per 1,000 square feet for retail development, and \$753 per 1,000 square feet per office and institutional development.

In comparison, as indicated in question #4 above, property taxpayers within the District have already invested \$991 per residential unit and \$0.99 per 1,000 nonresidential square feet in the capital inventory necessary to provide today’s level of service. The calculated impact fee is higher than the current investment as non-contiguous growth within the District will require two additional stations to continue the current level of service (measured in response time) as the District increases in population by 75%. If growth in the District was estimated to be more densely located in one geographic area, it is likely that only one new station would be needed in the next ten years.

The District cannot assess fees greater than the amounts shown above. The District may assess fees lower than these amounts, but would then experience a decline in service levels unless the District used other revenues to make up the difference.

Because not all the capital improvements listed in the CIP are 100 percent growth-related, the District would assume the responsibility of paying for those portions of the capital improvements that are not attributable to new growth. These payments would come from other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h). The District has identified property tax revenue as the source for funding non-growth-related capital improvements.

To arrive at this participation amount, the expected impact fee revenue needs to be subtracted from the total CIP value. Exhibit III-5 divides the District's participation amount into two categories: the portion of purely non-growth-related improvements, and the portion of growth-related improvements that are attributable to repair, replacement, or upgrade, but are not impact fee eligible.

It should be noted that the participation amount associated with purely non-growth improvements is discretionary. The District can choose not to fund these capital improvements (although this could result in a decrease in the level of service if the deferred repairs or replacements were urgent). However, the non-growth-related portion of improvements that are impact fee eligible *must* be funded in order to maintain the integrity of the impact fee program.

**Exhibit III-5.**

**Kuna Rural Fire District Participation Summary, 2021-2030**

	Required	Discretionary	Total
Fire	\$ 1,040,000	\$ 1,988,146	\$ 3,028,146

The total amount the District would be *required* to contribute over 10 years, should the District adopt fees at the calculated amount, is \$1,040,000 for the non-growth portion of the expansion to Station #1 and the non-growth portion of the Logistics building.

The District could also choose to fund the discretionary infrastructure of \$1.98 million for apparatus and equipment replacement. While District has the option to fund these capital improvements over the 10-year period, these payments are not required.

The District has identified property tax revenue as the source for funding non-growth-related capital improvements.

## Section IV. Fee Analysis and Administrative Recommendations

A comparison of the calculated Fire impact fee to similar fees to that being assessed by fire departments and fire districts within Southwest Idaho is shown in Exhibit IV-1:

**Exhibit IV-1.  
DRAFT Impact Fee Comparison - Fire**

Fire/Fire District	City of Kuna/ Kuna Fire District DRAFT	City of Nampa/ Nampa Fire District DRAFT	City of Boise DRAFT	City of Meridian adopted 2019	City of Caldwell/ Caldwell Fire District adopted 2020	City of Eagle/ Eagle Fire District adopted 2020	City of Star/ Star Fire District adopted 2019	City of Middleton/ Middleton Fire District adopted 2019	Twin Falls/ Twin Falls Fire District adopted 2021	City of Emmett adopted 2021	Gem County/ Gem Fire District adopted 2021	City of Mountain Home DRAFT
per Residential Unit	\$ 1,792	\$ 1,567	\$ 2,119	\$ 693	\$ 649	\$ 897	\$ 829	\$ 849	\$ 657	\$ 1,555	\$ 1,407	\$ 1,338
per Non-Residential sf		\$ 0.63			\$ 0.32	\$ 0.36	\$ 0.39	\$ 0.42	\$ 0.33	\$ 0.83	\$ 0.56	\$ 0.74
Retail	\$ 0.79		\$ 1.76	\$ 0.64								
Office	\$ 0.75		\$ 0.70	\$ 0.41								
Industrial	\$ 0.53		\$ 0.96	\$ 0.41								

As cities and fire districts are updating their fire impact fees in 2021, these fees are increasing due to the dramatic increase in construction costs over the past 5 years. The cities of Meridian and Caldwell and the Eagle, Star and Middleton Fire Districts will likely be updating their fire impact fees within the next 1-2 years to account for these cost increases. As their current fees are in line with Kuna’s previous fees, it is anticipated that their impact fees will likely double when updated as well.

Some communities express concern that impact fees will stifle growth. Empirical data indicates this is not the case. Factors including the price of land and construction, market demand, the availability of skilled workers, access to major transportation modes, amenities for quality of life, etc. all weigh more heavily in decisions to construct new homes or businesses, as well for business relocation. Ultimately the impact fee, which is paid at the time of building permit, is passed along to the buyer in the purchase price or wrapped into a lease rate. Therefore, in a market with a high demand for development, an impact fee higher than other jurisdictions is unlikely to slow growth.

On the positive side, an impact fee program will enable the District to plan for growth without decreasing its service levels (response time), which can decrease buyer satisfaction and cause property insurance premiums to increase. It will also allow the District to collect a proportionate share of the cost of capital improvements from growth instead of funding all future capital through property taxes assessed to existing residents and businesses.

At the recommendation of the Development Impact Fee Advisory Committee, the Commission may wish to incorporate into its enacting resolution means for a development to seek an exemption from impact fees when it can be proven that this development will contribute significant benefits to the taxpayers of the District, such as the development of affordable housing. This issue is discussed in more detail in the following section.

### Implementation Recommendations

The following implementation recommendations should be considered:

**Intergovernmental Agreements.** The Kuna Rural Fire District is enabled under Idaho Code as a governmental entity to adopt impact fees. However, because impact fees are paid upon building permit, and the District does not participate in this process, and because fire districts do not have the authority to adopt fees via ordinance, the Kuna Rural Fire District must rely on Ada and Canyon Counties, and the City of Kuna to collect these fees on its behalf. Idaho Code 67-8204(a) authorizes the District to enter into an intergovernmental agreement with a city or county which can collect fire fees and distribute the revenue to the District.

In 2019, the City of Kuna and Ada County entered into intergovernmental agreements with the Kuna Rural Fire District to collect impact fees on their behalf. In 2020, Canyon County entered a similar agreement.

**Capital Improvements Plan.** The District should formally adopt this Capital Improvement Plan. While not subject to the procedures of the Local Land Use Planning Act (LLUPA), the adoption of the Capital Improvement Plan would comply with the Act's requirements of other governmental entities to adopt capital improvement plans into a Comprehensive Plan as part of the adoption of impact fees. Any city or county adopting and collecting fire impact fees for the Kuna Rural Fire District must formally adopt the Capital Improvement Plan as an amendment to their current Comprehensive Plan concurrent to a public hearing.

**Impact Fee Ordinance.** Following adoption of the Capital Improvement Plan, each city and county collecting fees on the District's behalf must adopt the impact fees by ordinance after a public hearing on said fees.

**Advisory Committee.** The Advisory Committee is in a unique position to work with and advise Commission and District staff to ensure that the capital improvement plans and impact fees are routinely reviewed and modified as appropriate.

**Impact fee service area.** Some municipalities have fee differentials for various zones under the assumption that some areas utilize more or less current and future capital improvements. The study team, however, does not recommend the District assess different fees by dividing the areas into zones. The capital improvements identified in this report inherently serve a system-wide function.

**Specialized assessments.** If permit applicants are concerned they would be paying more than their fair share of future infrastructure purchases, the applicant can request an individualized assessment to ensure they will only be paying their proportional share. The applicant would be required to prepare and pay for all costs related to such an assessment.

**Donations.** If the District receives donations for capital improvements listed on the CIP, they must account for the donation in one of two ways. If the donation is for a non- or partially growth-related improvement, the donation can contribute to the District's General Fund participation along with more traditional forms, such as revenue transfers from the General Fund. If, however, the donation is for a growth-related project in the CIP, the donor's impact fees should be reduced dollar for dollar. This means that the District will either credit the donor or reimburse the donor for that portion of the impact fee.

**Credit/reimbursement.** If a developer constructs or contributes all or part of a growth-related project that would otherwise be financed with impact fees, that developer must receive a credit against the fees owed for this category or, at the developer's choice, be reimbursed from impact fees collected in the future.<sup>37</sup> This prevents "double dipping" by the District.

The presumption would be that builders/developers owe the entirety of the impact fee amount until they make the District aware of the construction or contribution. If credit or reimbursement is due, the governmental entity must enter into an agreement with the fee payer that specifies the amount of the credit or the amount, time and form of reimbursement.<sup>38</sup>

**Impact fee accounting.** The District should maintain Impact Fee Funds separate and apart from the General Fund. All current and future impact fee revenue should be immediately deposited into this account and withdrawn only to pay for growth-related capital improvements of the same category. General Funds should be reserved solely for the receipt of tax revenues, grants, user fees and associated interest earnings, and ongoing operational expenses including the repair and replacement of existing capital improvements not related to growth. Specific accounting protocol

should be included in the District's Policy Code.

**Spending policy.** The District should establish and adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable revenue source as long as only new growth is served. In cases when new capital improvements are expected *to partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue listed in Idaho Code 67-8207(I)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

**Update procedures.** The District is expected to grow rapidly over the 10-year span of the CIPs. Therefore, the fees calculated in this study should be updated annually as the District invests in additional infrastructure beyond what is listed in this report, and/or as the District's projected development changes significantly. Fees can be updated on an annual basis using an inflation factor for building material from a reputable source such as McGraw Hill's Engineering News Record. As described in Idaho Code 67-8205(3)(c)(d)(e), the Advisory Committee will play an important role in these updates and reviews.

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<sup>37</sup>

See Section 67-8209(3), Idaho Code.

<sup>38</sup>

See Section 67-8209(4), Idaho Code

**NOTICE OF COMBINED PUBLIC HEARINGS  
PURSUANT TO IDAHO CODE §§ 67-6509(A),67-8206 (3)(5) & 63-1311A  
BY: CITY COUNCIL, CITY OF KUNA**

**NOTICE IS HEREBY GIVEN:** That the City Council of the City of Kuna will conduct combined public hearings to consider the following matters:

**Kuna City Park and Recreation Impact Fee Matters:**

**1. City Park and Recreation Capital Improvements Plan Comprehensive Plan Amendment:** To consider an amendment to *Envision Kuna City of Kuna 2019 Comprehensive Plan* by the repealing and replacing in *Appendix F Capital Improvement Plans*, the *City Park and Recreation Impact Fee and Capital Improvement Plan* (undated) with the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022 for the collection and expenditure of development impact fees for the City’s Park and Recreation systems improvements as identified in the updated Capital Improvements Plan.

**2. City Park and Recreation Capital Improvements Plan Adoption:** To consider the adoption of the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022 for the collection and expenditure of development impact fees for the City’s Park and Recreation systems improvements as identified in the updated Capital Improvements Plan.

**3. Kuna Rural Fire District Impact Fees Increases:** The City Council intends to establish the following increases in the Park and Recreation Development Impact Fees within the City of Kuna:

**Fee summary: City Park and Recreation Development Impact Fees**

Type of Fee	Current Fee	Proposed Fee
Residential	\$983.10 per dwelling	\$2,604 per dwelling
Non-Residential	No Fee	No Fee

**4. City Park and Recreation Development Impact Fees Ordinance Amendment:** To consider the adoption of an ordinance amending the following Sections of Chapter 1 of Title 12 Kuna City Code:

- Section 1(D)(10) to update the reference to the “City of Kuna, *Idaho Capital Improvements Plan and Park Impact Fee Calculation Study*” to instead refer to the term defined in code as “Development Impact Fee Study.”
- Section 2 to update definition of “Development Impact Fee Study” to identify the name and adoption date of the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022.
- Section 4(B) to amend the reference to the equation “in the study...attached to Ordinance No. 2016-12 as Exhibit A” to instead refer to the defined term “Development Impact Fee Study.”
- Sections 4(D) & (E), 4(G)(1), 4(G)(3) & (4), 5(G), and 6(E)(3) to amend the reference to “Exhibit A” to instead refer to the defined term “Development Impact Fee Study.”

- Sections 4(G)(2), 5(A) & (B), 10(B) & (C), and 15(K) & (M) to make a technical correction by capitalizing “Development Impact Fee Study” to clarify this phrase is a defined term.
- Sections 4(G)(4)-(6), 5(G), 6(E)(1) & (2), and 11(A)-(C) to make a technical correction by capitalizing “Development Impact Fee Administrator” to clarify this phrase is a defined term.

### **Kuna Rural Fire District Impact Fee Matters:**

**1. Kuna Rural Fire District Capital Improvements Plan Comprehensive Plan Amendment:** To consider an amendment to *Envision Kuna City of Kuna 2019 Comprehensive Plan* by the repealing and replacing in *Appendix F Capital Improvement Plans*, the *Kuna Rural Fire District Impact Fee Study and Capital Improvement Plan Final Report January 10, 2018* with the *Kuna Rural Fire District Impact Fee Study and Capital Improvement Plan Final Report November 30, 2021* pursuant to the intergovernmental agreement with the Kuna Rural Fire District for the collection and expenditure of development impact fees for the Fire District’s systems improvements as identified in the updated Capital Improvements Plan.

**2. Kuna Rural Fire District Capital Improvements Plan Adoption:** To consider the adoption of the *Kuna Rural Fire District Impact Fee Study and Capital Improvement Plan Final Report November 30, 2021* pursuant to the intergovernmental agreement with the Kuna Rural Fire District for the collection and expending of development impact fees for the Fire District’s systems improvements as identified in the updated Capital Improvements Plan.

**3. Kuna Rural Fire District Impact Fees Increases:** The Fire District Board of Commissioners and the City Council intend to establish the following increases in the Fire District Development Impact Fees within the City of Kuna, which also lies within the boundaries of the Kuna Rural Fire District:

#### **Fee summary: Kuna Rural Fire District Development Impact Fees**

<b>Type of Fee</b>	<b>Current Fee</b>	<b>Proposed Fee</b>
Residential	\$824 per dwelling	\$1,792 per dwelling
Industrial	\$0.41 per sf	\$531 per 1,000 sf
Retail	\$0.41 per sf	\$788 per 1,000 sf
Office	\$0.41 per sf	\$753 per 1,000 sf

**4. Fire District Development Impact Fees Ordinance Amendment:** To consider the adoption of an ordinance amending the following Sections of Chapter 2 of Title 12 Kuna City Code:

- Section 1(C) to refer to exemptions in 12-2-5 instead of 12-2-3, and to clarify these provisions applies to areas within the boundaries of the City of Kuna where those boundaries also overlap with the boundaries of the Kuna Rural Fire District.
- Section 1(D)(14) to update the reference to “the city adopted by resolution dated April 3, 2018 and the districted adopted by resolution dated March 14, 2018 the Kuna Rural Fire District Impact Fee Study and Capital Improvements Plan” to instead refer to the defined term “Capital Improvements Plan.”

- Section 2 definition for “Capital Improvements Plan” to refer to the most current adopted capital improvement plan, which has been adopted by resolution by both the fire district and City.
- Section 2 definition for “District Administrator” to clarify this person shall be the administrator of the Fire District Impact Fees.
- Section 2 definitions for “Capital Improvements Element” AND “District Capital Facilities” and Section 3(B) to amend reference to “Exhibit III-3 of the capital improvements plan” to refer to the defined term “Capital Improvements Plan.”
- Sections 1(D)(12)-(21), 1(E)(1), 2 (in the definitions for “Capital Improvements Element,” “District Capital Facilities,” “Extraordinary Impact,” and “System Improvements Costs”), 3(B), 4(A), 6(A)-(D), 8(B), 9(B) & (C), 11(B)(2), 12(A) & (B), 14(A), 19(J) & (K), and 19(M) to make a technical correction by capitalizing “Capital Improvements Plan” to clarify this phrase is a defined term.
- Sections 4(A), 4(C) & (D), 6(A), 6(C)-(G), 7(C)(2), 7(E), 9(A) & (B), 9(D), 11(B), 13(A), 13(C)-(E), 13(G), 14(A), 17(A), and 19(K) & (L) to make a technical correction by capitalizing “District Administrator” to clarify this is a defined term.
- Section 13 to make various corrections to clarify the protest, appeals, and mediations process.
- Section 19(L) to make technical correction from “administrator” to “District Administrator.”

### **Kuna City Police Impact Fee Matters:**

**1. City of Kuna Police Department Capital Improvements Plan Comprehensive Plan Amendment:** To consider an amendment to *Envision Kuna City of Kuna 2019 Comprehensive Plan* by the repealing and replacing in *Appendix F Capital Improvement Plans*, the *City of Kuna Police Department Impact Fee Study and Capital Improvement Plan September 12, 2018* with the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022 for the collection and expenditure of development impact fees for the City Police District’s systems improvements as identified in the updated Capital Improvements Plan.

**2. City of Kuna Police Department Capital Improvements Plan Adoption:** To consider the adoption of the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022 for the collection and expenditure of development impact fees for the City Police District’s systems improvements as identified in the updated Capital Improvements Plan.

**3. City of Kuna Police Department Impact Fees Increases:** The City Council intends to establish the following increases in the Police Department Development Impact Fees within the City of Kuna:

#### **Fee summary: Police District Development Impact Fees**

<b>Type of Fee</b>	<b>Current Fee</b>	<b>Proposed Fee</b>
Residential	\$90 per dwelling	\$271 per dwelling
Non-Residential	\$0.04 per sf	\$0.11 per 1,000 sf

**4. City of Kuna Police Department Development Impact Fees Ordinance Amendment:** To consider the adoption of an ordinance amending the following Sections of Chapter 3 of Title 12 Kuna City Code:

- Section 1(D)(10) to update the reference to the “City of Kuna Police Department Impact Fee Study” to instead refer to the defined term “Capital Improvements Plan.”
- Section 2 to amend the definition of “Administrator” by identifying the City Treasurer as the Administrator, and that this person is the administrator of the City of Kuna Police Impact Fees.
- Section 2 to amend the definition of “Capital Improvements Plan” to update the reference to the “*City of Kuna Police Department Impact Fee Study and Capital Improvement Plan*” to identify the name and adoption date of the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022.
- Section 2 to amend the definitions of “Capital Improvements Elements” and “Police Department Capital Facilities,” and to amend section 3(B) to amend the reference to “Exhibit III-2” or “Exhibit III-3” and instead refer to the defined term “Capital Improvements Plan.”
- Section 7(E)(3) and 8(B) to amend the reference to the “City of Kuna Police Department Capital Improvement Plan” to instead refer to the defined term “Capital Improvements Plan.”
- Sections 1(D)(8)-(17), 1(E)(1), 2 (in the definitions for “Capital Improvements Elements,” “Extraordinary Impact,” “Police Department Capital Facilities,” and “System Improvements Costs”), 3(B), 4(A), 6(A)-(D), 8(B), 9(B) & (C), 10(A)(3)(f) & (4)(d), 11(A)-(C), 13(A), and 17(J) & (K) to make a technical correction by capitalizing “Capital Improvements Plan” to clarify this phrase is a defined term.
- Sections 4(A) & (B)(3), 6(A) & (C)-(G), 7(C)(2), 7(E)(1) & (2), 7(C)(5), 9(A) & (B), 9(D) & (E), 12(A), 12(C) & (D), 12(G)(1), 16(A), 17(K) & (L), and 18 to make a technical correction by capitalizing “Administrator” to clarify this word is a defined term.
- Section 16(A)(1) to make technical corrections to capitalize “Kuna Police Department Impact Fee.”
- Section 17(A) to make a technical correction to capitalize “Idaho.”

**MATERIALS FOR ALL HEARINGS AVAILABLE FOR INSPECTION:** The City has made available to the public, upon request, the following: proposed land use assumptions, a copy of the Capital Improvements Plan, and a copy of the proposed ordinance. Any member of the public affected by the ordinance, has the right to appear at the public hearing and present evidence regarding the proposed amendment to the City’s comprehensive plan, the proposed Kuna Rural Fire District Capital Improvements Plan, the proposed new Development Impact Fees and the proposed ordinance. The City will send notice of this noticed intent to hold a public hearing by mail to any person who has requested in writing notification of the hearing date at least fifteen (15) days prior to the hearing date.

**DATE, TIME AND LOCATION OF COMBINED PUBLIC HEARINGS:** The public hearings will be conducted at Kuna City Hall, 751 W. 4<sup>th</sup> St., Kuna, Idaho on \_\_\_\_\_,

2022, commencing at: 6:00 p.m. or as soon thereafter as this hearing is convened by the City Council.

CITY OF KUNA

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City Clerk

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**Publishing Requirements:** *[I.C. § 67-6509(a) at least fifteen (15) days prior to the hearing [I.C. § 67-8206 (3)(5) once not greater than thirty (30) days and not less than fifteen (15) days prior to the hearing.*

*[I.C. § 63-1311A] once a week for the two (2) weeks prior.*

**Publications/Dates:**

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**Mailed:** To all political subdivisions [including the School District] providing services within the planning jurisdiction of the City of Kuna at least fifteen (15) days prior to the hearing

**Made Available:** To other papers, radio and television stations serving the planning jurisdiction of the City of Kuna.

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**NOTICE OF PUBLIC HEARING**  
CITY OF KUNA, PLANNING AND ZONING COMMISSION

PURSUANT TO IDAHO CODE § 67-6509(a)  
AMENDMENT OF CITY OF KUNA COMPREHENSIVE PLAN

**NOTICE IS HEREBY GIVEN:** That the City of Kuna Planning and Zoning Commission will conduct a public hearing:

**PURPOSE OF THE HEARING:** To consider an amendment to *Envision Kuna City of Kuna 2019 Comprehensive Plan* by the repealing and replacing, in *Appendix F Capital Improvement Plans*:

1. The *Kuna Rural Fire District Impact Fee Study and Capital Improvement Plan Final Report January 10, 2018* with the *Kuna Rural Fire District Impact Fee Study and Capital Improvement Plan Final Report November 30, 2021* pursuant to the intergovernmental agreement with the Kuna Rural Fire District for the collection and expending of development impact fees for the Fire District's systems improvements as identified in the Capital Improvements Plan.
2. The *City Park and Recreation Impact Fee and Capital Improvement Plan* (undated) with the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022 for the collection and expenditure of development impact fees for the City's Park and Recreation systems improvements as identified in the updated Capital Improvements Plan.
3. The *City of Kuna Police Department Impact Fee Study and Capital Improvement Plan September 12, 2018* with the *City of Kuna Police and Parks Departments Impact Fee Study and Capital Improvement Plan* dated May 17, 2022 for the collection and expenditure of development impact fees for the City Police District's systems improvements as identified in the updated Capital Improvements Plan.

**MATERIALS AVAILABLE FOR INSPECTION:** The City has made available and will continue to make available to the public, upon request, the following: proposed land use assumptions and a copy of the above stated Capital Improvements Plan.

**DATE, TIME, AND LOCATION OF PUBLIC HEARING:** The public hearing will be conducted at Kuna City Hall Council Chambers, 751 W. 4<sup>th</sup> Street, Kuna, Idaho on \_\_\_\_\_, 2022, commencing at: 6:00 p.m. or as soon thereafter as this hearing is convened by the Commissioners. Interested persons have the right to appear at the public hearing and have an opportunity to be heard.

CITY OF KUNA  
PLANNING AND ZONING COMMISSION

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**Publish:** *[I.C. § 67-6509(a)* at least fifteen (15) days prior to the hearing

**Mailed:** To all political subdivisions [including the School District] providing services within the planning jurisdiction of the City of Kuna at least fifteen (15) days prior to the hearing

**Made Available:** To other papers, radio and television stations serving the planning jurisdiction of the City of Kuna.

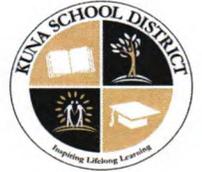
**Publication/Date:**

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# Kuna School District Board of Trustees

*Inspiring each student to become a lifelong learner and a contributing, responsible citizen.*



June 28, 2022

Mayor Joe Stear  
City Council  
City of Kuna

Re: Skylar Ranch, LLC - Findings of Fact, Conclusions of Law, and Order of Approval of Annexation, Combination Plat and Development Agreement Applications (Case No. 21-17-AN (Annexation), 21-06-CPF (Combination Plat) & 21-06-DA (Development Agreement) (the “Findings”)

Dear Mayor Stear and Members of the City Council:

Pursuant to Idaho Code §67-6535(2)(b), please consider this letter a formal request for reconsideration of the City Council’s recent approval of the above-noted applications by the Kuna School District (“District”). The District is an “affected person” as defined in Idaho Code §67-6521(1)(a)(i) because it has a bona fide interest in real property which may be adversely affected by the City’s approval of the applications. In particular, the District is a duly organized and existing political subdivision of the State of Idaho pursuant to Idaho Code §33-301 that owns real property both in the vicinity of the proposed subdivision and throughout the District’s boundaries. As such, the District has an interest in the maintenance and development of property within its boundaries which may be adversely affected by the issuance of an annexation and subdivision approval which impacts the District’s ability to provide services.<sup>1</sup>

The District submits that the Findings are insufficient to support the approval of the applications. In particular, paragraph 3.2.7 of the Findings provides in part as follows:

“The application proposes no new development at this time, therefore existing public services and infrastructure will be unaffected.” This statement ignores the District’s letter submitted in response to the applications stating that the District cannot serve any development that may come from annexation due to capacity issues at affected District schools.<sup>2</sup> In addition, while the replat proposed by the applicant in the concept plan was not approved as part of these Findings, the zoning of the property as R-4 and R-6 (medium density residential) permits the applicant to seek approval of a subdivision that, by the District’s estimates, will generate approximately 20 students. Idaho law is clear that when considering a change in zoning,

<sup>1</sup> See *City of Burley v. McCaslin Lumber Co.*, 107 Idaho 906, 693 P.2d 1108 (Ct.App. 1984).

<sup>2</sup> See District letter dated March 3, 2022, identified as Exhibit 2.27 in the Findings.

711 E. Porter Rd., Kuna, Idaho 83634

Phone: (208) 922-1000

FAX: (208) 922-5646

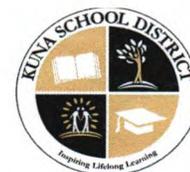
JD Grant  
Chairman & Trustee  
Zone 2

Joy Thomas  
Vice Chairman & Trustee  
Zone 1

Kyrsti Bruce  
Trustee Zone 3

Kim Nixon  
Trustee Zone 4

Russ Johnson  
Trustee Zone 5



# Kuna School District Board of Trustees

*Inspiring each student to become a lifelong learner and a contributing, responsible citizen.*

“[p]articular consideration **shall be given** to the effects of any proposed zone change upon the delivery of services by any political subdivision providing public services, including school districts, within the planning jurisdiction.”<sup>3</sup> The Findings give no consideration to the District’s input with respect to how the zoning change will affect the delivery of services by the District. Instead, the Findings focus exclusively on the fact that no development is authorized at this time by the approvals. However, the approval of a medium density residential zone itself authorizes additional density in this area that did not previously exist in the existing Rural Residential classification. The Findings do not provide any analysis of how this change in density impacts the delivery of services by the District or any other political subdivision. The failure to consider the impact of the zoning change on the District is a clear violation of Idaho law for which the District seeks reconsideration.

With respect to the combo plat approval, Kuna City Code (“KCC”) 6-2-3(F)(2) and (4) require the City to make certain findings regarding “the availability of public services to accommodate the proposed development” and “the public financial capability to provide supporting services to the proposed development.” The Findings, at paragraph 3.2.7, state that because no new development is proposed at this time, existing public services and infrastructure will be unaffected. Again, however, the Findings fail to consider that enrollment at existing schools within the project area are already approaching or over capacity. For example, enrollment at Kuna Middle School is 830 while capacity of the school is 810.<sup>4</sup> Similarly, Kuna High School and Swan Falls High School have an enrollment of 1,882 while capacity is at 1900.<sup>5</sup> The Findings are devoid of any analysis as to how the development specifically impacts the District and its ability to provide services, including discussion of whether or how the applicant could mitigate the impact of the development on the District. The Findings also fail to include any discussion or conditions relating to necessary bus staging areas or other busing-related issues relevant to the District as indicated in Exhibit 2.27 and as set forth in KCC 6-4-2(B)(15) (requiring the developer to coordinate with the District and city staff to provide areas where children will assemble for transporting to school via school bus). The absence of any discussion as to how the development, including the proposed replat set forth in the concept plan (Exhibit 2.13), is a glaring deficiency for which the District requests reconsideration.

As noted herein, both Idaho law and Kuna City Code require the City give due consideration to how proposed zoning changes and development proposals impact all public agencies. It is no accident that school districts are specifically included in the list of public agencies that must be considered.<sup>6</sup> Nearly all residential development within the City of Kuna impacts the District. From increased maintenance and

<sup>3</sup> Idaho Code §67-6511(2)(a) (emphasis added).

<sup>4</sup> See District letter dated March 3, 2022, identified as Exhibit 2.27 in the Findings.

<sup>5</sup> *Id.*

<sup>6</sup> See, e.g., Idaho Code §§67-6511(a)(2) (zoning changes); 67-6512(d) (special use permits); 67-6513 (subdivisions).

711 E. Porter Rd., Kuna, Idaho 83634

Phone: (208) 922-1000

FAX: (208) 922-5646

JD Grant  
Chairman & Trustee  
Zone 2

Joy Thomas  
Vice Chairman & Trustee  
Zone 1

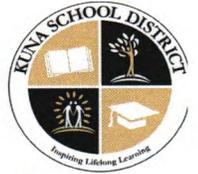
Kyrsti Bruce  
Trustee Zone 3

Kim Nixon  
Trustee Zone 4

Russ Johnson  
Trustee Zone 5

# Kuna School District Board of Trustees

*Inspiring each student to become a lifelong learner and a contributing, responsible citizen.*



facilities needs to additional staff to serve incoming students, each family that moves into the community and enrolls in the District has an effect that increasingly cannot be resolved without the need for bond or supplemental levy elections. As the City is aware, such elections are not always successful given the supermajority needed to pass a bond for school construction and expansion. At the same time, the District is obligated by Idaho law to provide for the education of students within its boundaries, including providing safe and secure school facilities and qualified staff. The City can and should consider the impact of the Skylar Ranch applications – and indeed every development proposal – and address what mitigation, if any, must be provided by the applicant. The Findings do not consider the District’s input at all, which the District submits is in error.

We request the City reconsider its decision for the reasons set forth herein and welcome an ongoing dialogue with the City to address important District needs.

J.D. Grant, Chairman

711 E. Porter Rd., Kuna, Idaho 83634

Phone: (208) 922-1000

FAX: (208) 922-5646

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Chairman & Trustee  
Zone 2

Joy Thomas  
Vice Chairman & Trustee  
Zone 1

Kyrsti Bruce  
Trustee Zone 3

Kim Nixon  
Trustee Zone 4

Russ Johnson  
Trustee Zone 5



Professional Engineers, Land Surveyors and Planners

924 3<sup>rd</sup> St. So. Suite B, Nampa, ID 83651  
Ph (208) 454-0256 Fax (208) 467-4130

June 30, 2022

Mayor Steer  
City Council

Re: A response to the Kuna School District Board of Trustees Letters dated June 14, 2022 and June 18, 2022.

Kuna School District Board of Trust asked for reconsideration of approval of Skylar Ranch with Development Agreement. Two letters have been sent in objection to the Council's approval because the District is wanting impact fees with out asking for impact fees.

At this time Idaho Code does not allow the School Districts to officially and legally ask for impact fees. They are not listed in the "Public Facilities" that are allowed to collect impact fees I.C. Section 67-8203 (24) (a-f).

Kuna School District Board of Trustees have stated that per I.C. Section 67-6511(2)(a) "particular consideration shall be given to the effects of any proposed zone change...." However the code the District referenced pertains to **amending** the zoning ordinance. It reads in whole this: "Requests for an **amendment** to the zoning ordinance shall be submitted to the zoning or planning and zoning commission which shall evaluate the request to determine the extent and nature of the amendment requested. Particular consideration shall be given to the effects of any proposed zone change upon the delivery of services by any political subdivision providing public services, including school district, within the planning jurisdiction...." Bold emphasis added.

In the case of Skylar Ranch, there was not a request to amend the zoning ordinance. The existing City comprehensive plan for the zoning on this property was followed. A zoning ordinance amendment was not requested.

Should the School District desire impact fees they should follow official and legal channels to collect them. Demanding considerations, mitigations, or donations in return for positive letters of support to the Council appears to be extortion.

Please consider The Color of Official Right: The wrongful taking by a public officer of money, or property not due to him or his office, whether or not the taking was accomplished by force, threats, or use of fear. In other words, the wrongful use of otherwise valid official power may convert lawful action into unlawful extortion. If a public official misuses his office by threatening to take or withhold official action for the wrongful purpose of inducing a victim to part with property, such a threat would constitute extortion even though the official was already duty bound to take or withhold the action in question. (synopsis of 2404. Hobbs Act-Under the Color of Official Right-Department of Justice Archives Criminal Resource Manual 2401-2499)

**From:** [Doug Hanson](#)  
**To:** [City Clerk](#)  
**Subject:** FW: Skylar Ranch Subdivision  
**Date:** Thursday, June 30, 2022 8:15:24 AM  
**Attachments:** [6.14.22 Letter to City Council -REV.pdf](#)  
[image001.png](#)

---

Mason and Associates correspondence with KSD about the letter of reconsideration for Skylar Ranch Subdivision below.

Best,

**Doug Hanson**

Planning and Zoning Director

City of Kuna

751 W 4<sup>th</sup> St

Kuna, ID 83634

[dhanson@kunaid.gov](mailto:dhanson@kunaid.gov)

208.287.1771



---

**From:** William Mason <wmason@masonandassociates.us>  
**Sent:** Wednesday, June 29, 2022 5:58 PM  
**To:** rreno@kunaschools.org  
**Cc:** Angie Cuellar <acuellar@masonandassociates.us>; Doug Hanson <dhanson@kunaid.gov>  
**Subject:** Skylar Ranch Subdivision

Mr. Reno,

We reached out to the Kuna School District regarding the attached request for zoning reconsideration addressed to the Kuna City Council. We were told we could not discuss the letter with the Chairman or Vice Chairman of the School Board. No other names were provided for follow up.

Wendy Johnson, School District Superintendent indicated the School Board had hired you to work with developers to obtain fees for development mitigation.

We left you a voicemail on June 23, 2022, to discuss your growth impact concerns on Skylar Ranch short plat.

We would like to make sure the School Board is aware there was no refusal to engage the School District regarding mitigation.

After discussing the letter's statement with our client Skylar Ranch, LLC we would like to be on

record that as far as we are aware no attempts were made by the School District to discuss mitigation. Please provide us with any correspondence the School District provided requesting engagement from our client.

Furthermore, we were not contacted by the School District after the City Council approval regarding mitigation fees for the School District. We received this letter from the Kuna Planning and Zoning Commission, so that we could be prepared to discuss the request for reconsideration if required.

- Please provide us with the mitigation fees requested and approved by the School District Board.
- The approval is for a final plat for the two (2) existing homes to remain and be sold as individual lots. The third lot will not be provided a building permit without a preliminary plat. At that time, the exact number of lots will be known. The current concept plan will not impact the School District as no new residential building permits have been approved. Please provide us with the School's position on how the approved 3 lot subdivision will create additional needs for the Kuna School District.

We are trying to understand the position of the School Board.

-William J. Mason, P.E.  
Mason & Associates, Inc.



**Professional Engineers, Land Surveyors and Planners**

924 3rd St. So., Suite B, Nampa, ID 83651

Ph (208) 454-0256 Fax(208) 467-4130

e-mail: [wmason@masonandassociates.us](mailto:wmason@masonandassociates.us)

*(Space above reserved for recording)*

**ORDINANCE NO. 2022-20  
CITY OF KUNA, IDAHO**

**KUNA LUTHERAN CHURCH INC  
MUNICIPAL ANNEXATION AND ZONING**

**A MUNICIPAL ANNEXATION AND ZONING ORDINANCE OF THE CITY COUNCIL  
OF THE CITY OF KUNA:**

- **MAKING CERTAIN FINDINGS AND DECLARATION OF AUTHORITY; AND**
- **ANNEXING CERTAIN REAL PROPERTIES, TO WIT: ADA COUNTY ASSESSOR’S PARCEL NO. S1324233800 OWNED BY KUNA LUTHERAN CHURCH INC WITHIN UNINCORPORATED AREA OF ADA COUNTY, IDAHO AND CONTIGUOUS TO THE CORPORATE LIMITS OF THE CITY OF KUNA, INTO THE CITY OF KUNA, IDAHO; AND**
- **ESTABLISHING THE ZONING CLASSIFICATIONS OF SAID REAL PROPERTIES; AND**
- **DIRECTING THE CITY ENGINEER AND THE CITY CLERK; AND**
- **PROVIDING AN EFFECTIVE DATE.**

**THE CITY COUNCIL MAKES THE FOLLOWING FINDINGS AND DECLARATIONS OF ITS AUTHORITY, HISTORY AND PROCESS OF THIS IDAHO CODE SECTION 50-222 (3) (a) CATEGORY “A” ANNEXATION AND ZONING ORDINANCE AS FOLLOWS:**

**WHEREAS**, the City of Kuna, Idaho is a municipal corporation organized and existing under the laws of the state of Idaho (the “City”) and is authorized to annex into and incorporate within the boundaries of the City Contiguous real property in the manner provided by section 50-222, Idaho Code; and

**WHEREAS**, KUNA LUTHERAN CHURCH INC, (The “Owner”) of Ada County Assessor’s Parcel No. **S1324233800** [legally described in Exhibit A attached hereto and by this reference herein incorporated] (the “Real Property”).

**WHEREAS**, the Real Property is situated in the unincorporated area of Ada County.

**WHEREAS**, the owner has filed with the City the following written request and application:

- Annexation of Parcel No. S1324233800 with a C-1 zoning district classification.

**WHEREAS**, the Planning and Zoning Commission of the City, pursuant to public notice as required by law, held a public hearing on March 22, 2022, as required by Section 67-6525, Idaho Code, made findings (approved by the Commission on April 12, 2022) where it was

recommended to the Mayor and Council that the annexation for lands described in Exhibit A and the C-1 zoning request, be approved;

**WHEREAS**, The Council, pursuant to public notice as required by law, held a public hearing on May 3, 2022 on the Owner’s application and request for the Real Properties annexation and zoning, as required by Section 67-6525, Idaho Code, and made findings (approved on May 17, 2022) wherein the City Council determined that the Owner’s written request and application for annexation of parcel no. S1324233800 should be granted with a C-1 zoning district classification.

**WHEREAS**, the zoning classification of C-1 is appropriate to meet the requirements of the Kuna City Code and should be granted.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF KUNA, IDAHO**, as follows:

Section 1: The Kuna City Council hereby finds and declares that the Real Properties described below are contiguous to the City, that said properties can be reasonably assumed to be used for the orderly development of the City, and that the owner of said properties has requested, in writing, annexation thereof to the City.

Section 2: The Real Property, situated in Ada County, Idaho, adjacent to and contiguous to the City, commonly known as parcel no. S1324233800 and more particularly and legally described in “Exhibit A”– Legal Description and “Exhibit B” – Location Map, attached hereto and incorporated herein by reference, is annexed to and incorporated in the incorporated territorial limits of the City of Kuna, Idaho.

Section 3: From and after the effective date of this Ordinance, all property and persons within the boundaries and territory described above shall be subject to all ordinances, resolutions, police regulations, taxation and other powers of the City of Kuna.

Section 4: The zoning land use classification of the land described in Section 2 above is hereby established as C-1, as provided by the Zoning Ordinance of the City. The Zoning Map of the City is hereby amended to include the Real Property described in Section 2 above in the C-1 zoning land use classification.

Section 5: The City Clerk is hereby directed to file, within ten (10) days of passage and approval of this Ordinance, a certified copy of this Ordinance with the offices of the Auditor, Treasurer, and Assessor of Ada County, Idaho, and with the Idaho State Tax Commission, Boise, Idaho, as required by Section 50-223, Idaho Code, and to comply with the provisions of Section 63-215, Idaho Code, with regard to the preparation and filing of a map and legal description of the real property annexed by this Ordinance.

Section 6: This Ordinance shall take effect and be in force from and after its passage, approval, and publication as required by law. In lieu of publication of the entire ordinance, a summary thereof in compliance with Section 50-901A, Idaho Code, may be published.

DATED this 5th day of July, 2022.

CITY OF KUNA

\_\_\_\_\_  
Joe Stear, Mayor

ATTEST:

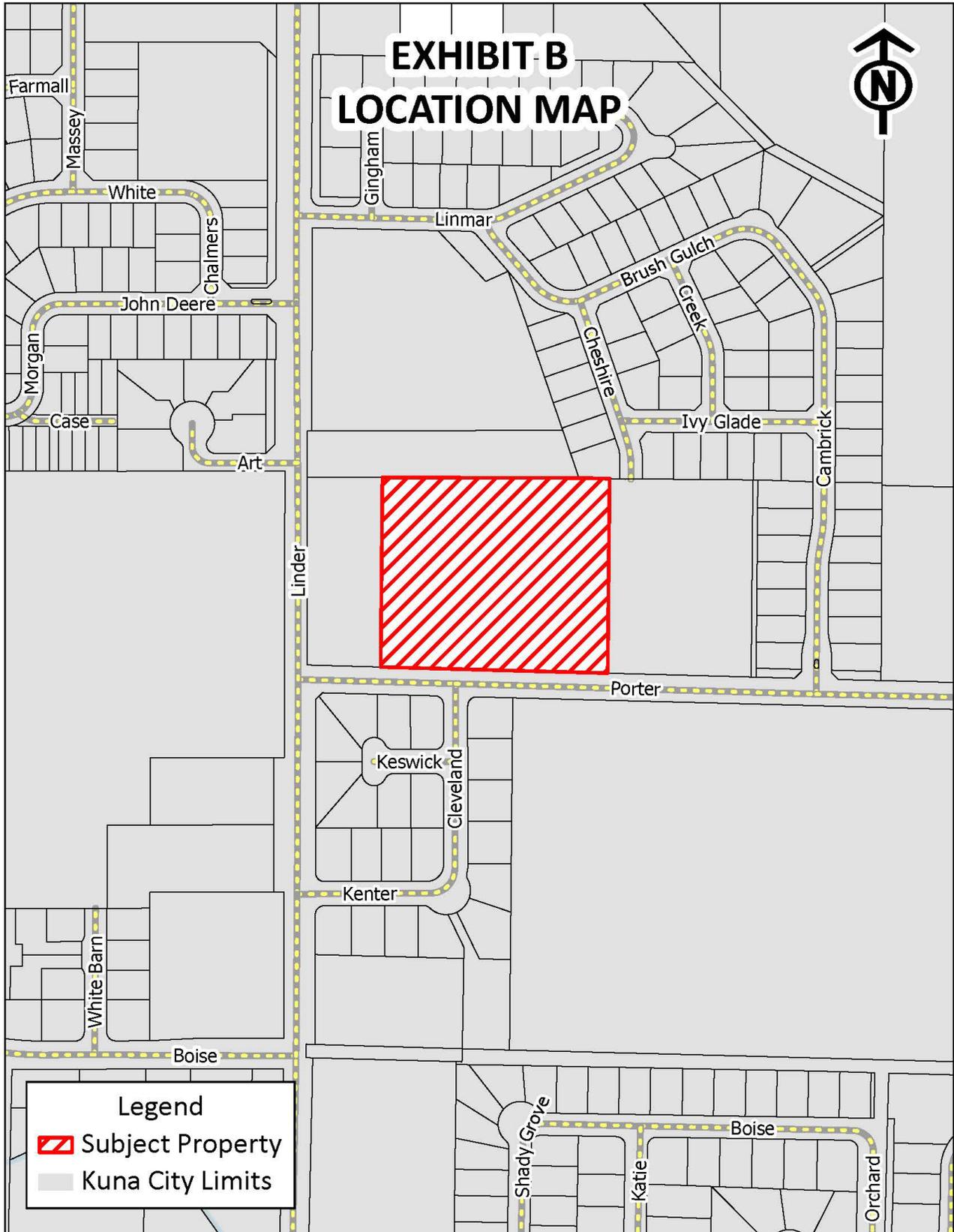
\_\_\_\_\_  
Chris Engels, City Clerk

**EXHIBIT A  
LEGAL DESCRIPTION**

**KUNA LUTHERAN CHURCH INC  
MUNICIPAL ANNEXATION**

A tract of land located in the South half of the Northwest quarter of Section 24, Township 2 North, Range 1 West, Boise Meridian, Ada County, Idaho, more particularly described as follows:

COMMENCING at the West quarter corner of said Section 24, thence North 0°03'04" East 877.54 feet, along the West boundary of said Section 24,  
Thence South 88°32'09" East 190.00 feet to the REAL POINT OF BEGINNING,  
Thence North 0°28'06" East 424.01 feet to a fenceline,  
Thence South 89°33'18" East 508.25 feet along said fenceline,  
Thence South 0°28'06" West 433.06 feet,  
Thence North 88°32'09" West 508.33 feet to the REAL POINT OF BEGINNING.



**KUNA CITY ORDINANCE NO. 2022-21  
CITY OF KUNA**

**A MUNICIPAL ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KUNA:**

- **AMENDING TITLE 1 OF THE KUNA CITY CODE BY THE ADDITION OF A NEW CHAPTER 6A PROVIDING FOR CITY COUNCIL AGENDA SETTING; DETERMINATION AND AUTHORIZATION; AND PROVIDING FOR SETTING OF A MEETING AGENDA REQUEST FEE; 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:** That Title 1 of the Kuna City Code be and the same is hereby amended by the addition of a new Chapter 6A to read as follows:

**CHAPTER 6A CITY COUNCIL AGENDA SETTING:**

**1-6A-1 Mayor Determines Agenda:**

The Agenda for City Council, regular and special meetings, is determined and authorized by the mayor, subject to the laws of the state of Idaho, in accordance with this chapter.

**1-6A-2 Authorized Agenda:**

- A. City Council meeting agenda requests, public hearing settings and notices, which are initiated by the mayor, city clerk, a city officer (as defined by I.C. § 50-204,) or by a department director, are deemed authorized by the mayor, unless the mayor determines to deny the meeting agenda request.
- B. A continuance of old business items, which the City Council has not completed its consideration and/or action and/or has otherwise continued, are deemed authorized by the mayor.

**1-6A-3 Council Call or Special Meeting:**

In the event one-half plus one (1) of the members of the full council call for a special meeting, pursuant to I.C. § 50-706, the object of that meeting shall be determined by the call for the special meeting.

**1-6A-4 Meeting Agenda Requests:**

- A. City Council meeting agenda requests, which are not otherwise specifically authorized by this chapter, require approval of the mayor.

- B. Meeting agenda requests, governed under this section, shall be submitted to the city clerk for the mayor’s review and determination to approve or deny in the exercise of the mayor’s discretion. Any submitted meeting agenda request, which is governed under this section, shall be deemed to have been denied if the mayor fails to approve and or deny the request. The City Council may set a fee for meeting agenda requests by resolution.

**Section 2: Directing the City Clerk**

- 2.1 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 3: Effective Date**

- 3.1 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 5th day of July, 2022

CITY OF KUNA

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Joe L. Stear, Mayor

ATTEST:

---

Chris Engels, City Clerk