

OFFICIALS

Joe Stear, Mayor
Chris Bruce, Council President
Greg McPherson, Council Member
Matt Biggs, 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, March 05, 2024

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 -Present
Council President Greg McPherson -Present
Council Member John Laraway - Present
Council Member Matt Biggs -Present
Council Member Chris Bruce -Present

CITY STAFF PRESENT:

Marc Bybee, City Attorney
Jared Empey, City Treasurer
Mike Fratusco, Kuna Police Chief
Doug Hanson, P & Z Director
Bobby Withrow, Parks Director
Morgan Treasure, Economic Development Director
Nancy Stauffer, Human Resource Director
Nathan Stanley, City Clerk
Troy Behunin, City Senior Planner
Jessica Hall, Associate Planner

Mayor Stear Alright, we'll go ahead and call this meeting to order. Nathan, would you take the roll, please?

City Clerk Nathan Stanley Council Member McPherson.

Council Member McPherson Here.

City Clerk Nathan Stanley Council Member Biggs.

Council Member Biggs Here.

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.

City Clerk Nathan Stanley Council Member Laraway.

Council Member Laraway Here.

City Clerk Nathan Stanley Council President Bruce.

Council President Bruce Here.

City Clerk Nathan Stanley Mayor Stear.

Mayor Stear Here.

2. Invocation

3. Pledge of Allegiance: Mayor Stear

(Timestamp 00:00:17)

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

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

[Meeting Continues To Item 7 Public Hearings]

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 00:02:24)

- A. Regular City Council Meeting Minutes Dated February 20, 2024
- B. Accounts Payable Dated February 28, 2024, in the amount of \$359,846.11
- C. Findings of Fact & Conclusions of Law
 - 1. Case No. 23-07-AN (Annexation) & 23-03-DA (Development Agreement) Cottonwood Crossing.
 - 2. Case No. 23-02-CPM (Comprehensive Plan Map Amendment) 5700 W Kuna Mora Road.
 - 3. Case Nos. 22-07-ZC, 22-05-PUD, 22-15-S, 23-04-DA and decision on appeal of 22-08-SUP, 22-34-DR, Gallica Heights Subdivision
- D. Final Plats
 - 1. Case No. 23-19-FP (Final Plat) Patagonia East No. 1
 - 2. Case No. 24-01-FP (Final Plat) Sera Sole Subdivision

3. Case No. 24-02-FP (Final Plat) Ashton Estates No. 6

E. Resolutions

1. Resolution R14-2024

A RESOLUTION OF THE CITY COUNCIL FOR KUNA, IDAHO APPROVING THE PROJECT PRIORITY LIST TITLED “CITY OF KUNA IDAHO’S TRANSPORTATION PRIORITY REQUESTS - 2024” AS THE OFFICIAL TRANSPORTATION PROJECT PRIORITY LIST FOR THE CITY OF KUNA, IDAHO FOR THE ADA COUNTY HIGHWAY DISTRICT; AUTHORIZING THE CITY CLERK TO TRANSMIT THE DOCUMENT TO ACHD; AND HEREBY REPEALING ALL PREVIOUS TRANSPORTATION PROJECT PRIORITY LISTS.

2. Resolution R15-2024

A RESOLUTION OF THE CITY COUNCIL OF KUNA, IDAHO APPROVING THE “*PARK USE AGREEMENT*” WITH THE KUNA YOUTH SOFTBALL AND BASEBALL ASSOCIATION, INC., PURSUANT TO THE TERMS OF THE AGREEMENT; AND AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND THE CITY CLERK TO ATTEST TO SAID SIGNATURE.

3. Resolution R16-2024

A RESOLUTION OF THE CITY COUNCIL OF KUNA, IDAHO APPROVING THE COOPERATIVE AGREEMENT BETWEEN VALLEY REGIONAL TRANSIT AND CITY OF KUNA FOR PUBLIC TRANSPORTATION FINANCIAL CONTRIBUTION; AUTHORIZING THE CITY TREASURER TO PAY THE PUBLIC TRANSPORTATION FINANCIAL CONTRIBUTION IN THE AMOUNT OF FORTY-ONE THOUSAND FOUR HUNDRED AND FIFTY-FIVE DOLLARS AND ZERO CENTS (\$17,967.00); AND AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND THE CITY CLERK TO ATTEST TO SAID SIGNATURE.

Council Member Laraway We didn’t...

Mayor Stear Okay.

Council President Bruce I moved it down.

Mayor Stear Anybody have any questions on the consent agenda?

Council President Bruce I make a motion that we approve the consent agenda as published.

Council Member Laraway Aye, second.

Mayor Stear Motion is made and seconded, any further discussion? Alright, Nathan, would you poll the Council?

City Clerk Nathan Stanley Council Member McPherson.

Council Member McPherson Yes.

City Clerk Nathan Stanley Council Member Biggs.

Council Member Biggs Aye.

City Clerk Nathan Stanley Council Member Laraway.

Council Member Laraway Yes.

City Clerk Nathan Stanley Council President Bruce.

Council President Bruce Aye.

Mayor Stear And that motion carries.

(Timestamp 00:02:29)

Motion To: Approve the Consent Agenda

Motion By: Council President Bruce

Seconded By: Council Member Laraway

Further Discussion: None

Members Voting Aye: Council Members, Bruce, Biggs, McPherson, Laraway

Members Voting Nay: None

Members Absent: None

Approved Via: Voice Vote

4-0-0

Mayor Stear So we're going to jump right up to item 7A. This is the Ordinance amendment for the changes for the City Council ordinance, Doug, would you report on that, please?

[Meeting Continues to Item 7 Public Hearings]

5. Public Comment

(Timestamp 00:19:52)

Mayor Stear Oh, I'm sorry. Did I miss that? Public comments. Is there anybody who wishes to address the Council? Would you just state your name and address.

Cindy Giesen Hi, I'm Cindy. My address is 1363 S Ash Ave. Kuna, Idaho. I actually signed up on that to talk on the Title 5-6, but when I found that's canceled, it gave me opportunity to say this. I want to thank you and Kuna City for recognizing the Human Traffic Awareness Month. I appreciate the resolution and all that stuff. And I've enjoyed seeing your motivations to make Kuna kinder, you know, the bingo. I think I've marked up a few of those. Hey, does this count for one? And yeah, and just I thank you all and thank you for putting up with me. I know I'm a little

pushy, but you know, I have a passion for the City and for the people and one last thing was I noticed the prayer hasn't been, You know, done for a really long time, and I wish you guys would reconsider, you know, bringing that back into our city and into this Building, you know.

Mayor Stear And we are we are discussing, yes.

Cindy Giesen You're working on that? Yeah. If you need me to end up some prayer warriors or experts, I'll be happy to help.

Mayor Stear Awesome.

Cindy Giesen So, I'll also be happy to help you with any website troubleshooting and updates because I know them all. So, thank you. I just appreciate you guys. You work hard. Thank you.

Mayor Stear Well, thank you for that. And the Kuna Kindness thing that is, that is actually a really lot of fun. I really enjoy getting to do that really good benefit from that. So thanks for noticing that. Anybody else? Alright. Well, thank you very much and did Council have anything you wanted to mention?

[Meeting Continues To Item 12 Adjournment]

6. External Reports

(Timestamp 00:04:53)

A. City audited financials and communication letter. Bailey & Company

A.1. URA financial statements and communication letter. Bailey & Company

Mayor Stear External reports, City audited financials and communication letter Bailey and Company.

Cassie Zotero Alright. Thank you. My name is Cassie Zotero. I'm with Bailey and Company, and we performed the financial audit for Kuna Urban Renewal Agency and the City of Kuna. So, the letter there that you have in front of you on the screen is your communication letter. It just kind of highlights some of the areas throughout the audit, nothing... there's a lot of boilerplate language in there. There's nothing of significance that I need to point out there so we can go directly to the audit report in the financial statements. So the audit report is on page 3.

So your audit has multiple opinion units to it and there are actually two sets of financial statements within your financial statements. There's government wide financial statements and fund financial statements. And within those, there are opinion units and the two opinion units in your government wide financial statements are the governmental activities and the business type activities. Those both received a qualified opinion as well as the water, sewer, and irrigation funds within the Fund financial statements. And that's just because of the same issue that we've had for several years. You need to have an actuarial evaluation done to determine if you have another post-employment benefit liability, and because that number tends to be a material

number that we've seen in other entities. We can't get away with just saying it's not material and We're going to ignore it. So until we know what that number is, that would create a qualified opinion in the in those opinion units in your financial statements, the remaining opinion units have unmodified opinions which mean they're, which means they're clean opinions.

And then if you want to flip over to a couple more pages into that report, there's one more opinion that we need to address in this report and it's on page five in the supplementary information section. *Yep, keep going down just a little bit more. Yep, right there.* Okay, so you're we're required to have a single audit in these financial statements. And so there's an opinion later on that will address there. But in this part, there has to be an opinion expressed on the schedule of expenditures of federal awards. And that's where it lists the money that you spent of federal funding, and this is also where your opinion is expressed on some combining financial statements that are in the back of the financial statements. So those are your non-major funds and those all have an unmodified opinion. So those... So that's good on that.

And then if we want to keep going in the financial statements, I'm going to have you go clear to page 13. So, I'm just going to hit some highlights here. So on page 13 and this is going to be your statement of revenues, expenditures, and changes in fund balance for your governmental funds. So that's the general fund, grant fund, latecomers fee fund, park impact fee, and non-major funds and down towards the bottom of that page in that far right column, the total governmental funds, you'll see that for those funds this doesn't include your enterprise funds, which is your water, sewer, trash, irrigation that had a decrease of... in fund balance of \$16,374. And then we also have a prior period adjustment that I'm going to address later when I get into the notes to the financial statements.

And then we're going to go to page 18. So this is your... the results of your enterprise funds the for the basically your profit and loss for your enterprise funds and if you go most of the way down in the far right column, there's a change in that position. So that increase, that \$21,184,973. And I'm going to contrast that to the cash flow statement. So if you go to page 20. For just your enterprise funds, you're going to see on page 20 that your cash increased \$4,576,932.00 that's that last line, you can see there on the right. And that difference between that 21 million and then the 21 million and this has to do with accruals. And also there was a bunch of donated infrastructure based off of how that works with the developers and also when you have transfers from other funds from the governmental funds into the enterprise funds and its movement of capital assets, those are treated as contributions and enterprise funds. And so that made-up between the difference between the 21 million and the 4 million here, 9 million of it is that so the... *well, sorry. Go down further, a little bit further.* The 9,000,000 actually cash spent on capital assets. 11.8 million, that's your... consider your donated infrastructure. 7 million of that came from developers and the remaining came from the other funds within the City.

And then I'm going to have you go to page 29. Okay, on that page on that note right there where you're at. So this year you were able to obtain some... a letter of credit with the Federal Home Loan Bank of Des Moines to have your cash at ICCU, collateralized. And so I just wanted to point that out that that has been taken care of.

And then we're going to go to page 38. So, that prior period adjustment that I talked about, that's note 12, correction of an error. So, in the prior two years, you received grant funds from the Coronavirus State and Local Fiscal Recovery Grant. And that one has some particular nuances to it that aren't normal with grants, and so that was discovered after last year's financial statements were done. So, we needed to take those grant funds out of the prior year and put them in the current year. And so that was that 4.39 million there. And then there was one other correction where the Police Impact Fee fund intended on reimbursing the general fund, and so there were some expenses that occurred in the prior year that now need to show as an amount due to the general fund and that was that 243,000 showing there. So, that explains what happened to the fund balance and in those funds because of those changes.

And then that last note, you have a change in some estimates. So there was some building permits that were and some mechanical permit revenue that would. It was determined that that would have to be returned and then it was under so that that ended up understating the actual return. Let me read the note. It was determined those estimates understated the actual return of that revenue by 174,000. So an adjustment when it's a change in estimate is accounted for in the current year. It's not a prior period adjustment. It's not considered an error.

And then on the next page you have a Note 14 a contingent liability. So, there's a pickleball court that was constructed and the city wants to determine that the surface of the court will hold up under extreme weather conditions. So, there is an amount that's being withheld from the contractor until that can be determined, but it's more than likely that the city will end up paying that. So, it's reported as a contingent liability in your financial statements, until that can be determined.

And then I'm going to have you flip to page 48. They just get longer and longer every year. Okay, and if... I believe that Jared is going to have an actual evaluation done in your city treasurer for that other post-employment benefit liability and your financial statements are going to get even longer with that. Alright, so this was the part of the single audit. So this is your schedule of expenditures of federal awards. So you spent 4.9 million in federal funds. The majority of that was that coronavirus state and local fiscal recovery funds. And it went towards mainly infrastructure in your sewer fund.

And then we're going to go to the reports. Actually, I'm going to go to the very last page is where I'm going to go next, page 56. So page 56 is the summary first of the opinions that I discussed already in the first report that we talked about, *keep going, keep going down 56, page 56*. So there's two other reports back here, and the page that I'm going to have them stop on is a summary of those reports. Okay, so this is called a schedule of findings and question costs and it has you summarize the those reports, the opinions and those reports and whether there were any findings and as you can see, there were none that first report is a report about the audit, the second section, internal control of financial reporting. That has to do with telling you that your audit was conducted under government auditing standards, that report expresses no opinion and then the internal control over major programs that has to do with the single audit and there were no findings on in that, as well. And then we also issued an unmodified or clean opinion on the single audit for that major program and if you scroll down a little bit, you'll see that the major

program was that coronavirus state, local fiscal recovery funds. And the question they asked if you're a low-risk oddity and it says 'no,' that just is because in order to qualify as a low-risk auditee, you can't have any qualified opinions in your financial statements and you have to have two years of single audits in a row before you can qualify as a low-risk auditee. And all that means is that as the auditor, when I test your federal funds, I have to test 40% of the dollars instead of 20% for a low risk auditee and that is it on those financial statements and really within those financial statements, your urban renewal agency was actually in those financial statements in a couple of those columns, but that's where we're going to go next and I'm going to have you skip that letter.

So the independent auditors report is on Page 3. So the opinion is on the neck of the page above that one. Okay, so it's a clean opinion on the financial statements as it was represented in the city's financial statements. What you're going to see here is there's just a little more information on the fund financial statement side of it where the city's financial statements just mainly shows you the government wide side of it. So if we go into page 7 of the financial statements. You'll see the balance sheet for the funds that are in your urban renewal agency and there was a fund added this year for your East district. So those are represented there. So you can see what each of those funds has and there's no liabilities. There's some deferred revenue for property taxes. Those are property taxes mainly for... so you'd levy taxes in '23 and you're going to collect those in fiscal year '24, but accounting standards require that you book that levy as a deferred inflow. So that's what that unavailable property tax revenue is because you're not going to get it until your next fiscal year. That's why it's considered unavailable. And then if you go into page 9, that's the revenue and expenses for those two funds and you had an increase of the 312,000, the grants and contributions amount, that was money that was actually came from the city to pay for the East District formation cost and that is has a corresponding capital outlay. So that's why there's no change in fund balance on that one has zero change in fund balance.

And then that last report that's at the back of the financial statement, same thing, conducted under government auditing standards, no opinion expressed, we just internal controls and compliance and if there were findings they would show up in that report and there were none. So if, unless there's questions, that's all I have.

Mayor Stear All right, very good. Questions?

Council President Bruce No, sir.

Mayor Stear Thank you. We appreciate that very much. I know you were here several days, worked hard on that. So, thank you very much.

Council Member McPherson Thank you

Mayor Stear And also thank Jared and his team for supporting with that audit. Creates a lot of work, but we do a good job. We appreciate it.

Mayor Stear Alright, and we did the public hearing already, that is actually all we have on the agenda tonight.

Council Member Biggs You have a public comment.

[Meeting Continues To Item 5 Public Comment]

7. 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 00:00:59)

- A.** Case No. 23-01-OA (Ordinance Amendment) – The City of Kuna requests consideration from the City Council for an Ordinance Amendment to combine Title 5, Zoning Regulations and Title 6, Subdivision Regulations into one Development Regulation Title. Doug Hanson, Planning and Zoning Director. **ACTION ITEM**

<https://kunacity.id.gov/DocumentCenter/View/8887/23-01-OA-ORDINANCE-AMENDMENT-PACKET-PDF>

Open Public Hearing

Receive evidence

Consideration to close evidence presentation and proceed to deliberation

Mayor Stear I wonder if it would be wise to...I don't know how many people we have here for the public hearing for item 7A. But we might want to just move that ahead in the agenda. I think that'd be good. And then we don't won't make people sit around waiting to find out what's up with that. So, if we could have a motion for that and then the consent agenda is next.

Council President Bruce I make a motion that we move agenda item 7A to 4 and then number down accordingly for the rest.

Council Member Laraway Second.

Mayor Stear Motion is made and seconded. All those in favor say 'aye.'

All Council Members Aye.

Mayor Stear I'm sorry. Nathan, would you poll the Council, please?

City Clerk Nathan Stanley Council Member McPherson.

Council Member McPherson Yes.

City Clerk Nathan Stanley Council Member Biggs.

Council Member Biggs Aye.

City Clerk Nathan Stanley Council Member Laraway.

Council Member Laraway Aye.

City Clerk Nathan Stanley Council President Bruce.

Council President Bruce Aye.

Mayor Stear And that motion carries. And did you do the consent agenda, there?

(Timestamp 00:01:34)

Motion To: Move Agenda Item 7A to 4

Motion By: Council President Bruce

Seconded By: Council Member Laraway

Further Discussion: None

Members Voting Aye: Council Members, Bruce, Biggs, McPherson, Laraway

Members Voting Nay: None

Members Absent: None

Approved Via: Voice Vote

4-0-0

[Meeting Continues To Item 4 Consent Agenda]

Planning and Zoning Director Doug Hanson Good evening, Mayor and Council. For the record, Doug Hanson, Kuna Planning and Zoning, 751 W 4th St. Kuna, ID 83634. The Kuna Melba News is listed in Kuna City Code 111 (1) as the official newspaper of the City of Kuna. The Kuna Melba News now has changed the Meridian Kuna Press, a subsidiary of the Idaho Press. The publication for this evening ran in the Idaho Press on both February 7th and February 14th, 2024. By doing so, staff believes that the public hearing for this evening was properly noticed. However, due to the ambiguity in both State statute and City code, staff believes that it would be prudent to not hear the ordinance amendment this evening in order to ensure adequate notice and remove any ambiguity or concern. So therefore, staff will bring the ordinance amendment forward for a public hearing to be held on April 2nd, 2024. Notice will be provided both in the Idaho Press on March 14th, 2024 and the Meridian Kuna Press on March 15th, 2024, and I'll stand by for any questions.

Mayor Stear Okay, any questions for...

Council Member Laraway No, sir.

Mayor Stear Doug?

Mayor Stear We need a motion to make that happen? I don't think we do.

Planning and Zoning Director Doug Hanson For the record, Doug Hanson, Kuna Planning Zoning. We won't need a motion because it's going to be re-noticed.

Mayor Stear Okay. Alright, thank you. Alright, backtracking now.

[Meeting Continues To Item 6 External Reports]

8. Business Items:

9. Ordinances:

10. Executive Session:

11. Mayor/Council Announcements:

12. Adjournment:

(Timestamp 00:22:11)

Mayor Stear Alright. Well, with that, meeting is adjourned.



Joe L. Stear, Mayor

ATTEST:



Nathan Stanley, City Clerk



Minutes prepared by Garrett Michaelson, Kuna City Clerk's Office

Date Approved: CCM 03.19.2024



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CITY OF KUNA

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SIGN-UP SHEET

March 5th, 2024 – City Council Public Comment

The City of Kuna welcomes Public Questions and/or Comments during the Public Comment Session, as noted in the agenda. In accordance with Idaho State Code, Public Comments may NOT include specific land use issues or cases. All comments regarding specific land use issues or cases **MUST** be heard in their associated Public Hearing(s). Idaho State Code also requires all comments and/or complaints regarding City personnel to be heard in Executive Session.

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

Public Comment Sign Up

CARL BAKER
Print Name
1657 N IRON BELLO PL
Print Address
EAGLE ID 83616
City State, Zip

TITLE 5 + TITLE 6 COMBINATION
Topic

Cindy Giesen
Print Name
13613 S Ash
Print Address
Kuna ID
City State, Zip

Title 5 & 6 (Apposed)
Topic

Print Name
Print Address
City State, Zip

Topic

