

BOARD

Dave Case, Chair
Tayler Tibbitts, Vice Chair
Amber Bothwell, Commissioner
Greg McPherson, Commissioner
Aime Menges, Commissioner

**Kuna Urban Renewal Agency
City Hall Conference Room
751 W. 4th Street, Kuna, ID, 83634**

**MEETING NOTICE & AGENDA
November 12, 2025, at 6:00 PM
City Hall Conference Room/Virtual Via Teams**



The meeting shall be conducted virtually via Zoom and in person for Agency Commissioners, city staff, and consultants. Individuals who wish to provide written comment on Agenda items may do so by emailing Jessica Hall at jhall@kunaid.gov, on or before November 12, 2025, by 12:00 PM; staff is also available in person at City Hall.

1. CALL TO ORDER & ROLL CALL

2. ADOPTION OF AGENDA: Action Item

Potential Motions:

- *Motion to adopt the agenda as published.*
- *Motion to amend the agenda by moving/removing item(s), then adopting the amended agenda.*

3. CONSENT AGENDA: Action Item

All items listed are routine and acted on with one (1) Motion by the Board; there will be no separate discussion unless the Chair, Vice Chair, Commissioners, or staff requests an item be removed. Removed items will be placed under Business unless otherwise instructed.

A. Expenses

I. Approval of Paid Invoices

- a. Elam & Burke – Attorney Services 07.01.2025 – 07.31.2025
- b. Elam & Burke – Attorney Services 08.06.2025 – 08.31.2025

B. Minutes & Reports

I. Approval of URA Meeting Minutes August 6, 2025

Potential Motions:

- *Motion to Approve consent agenda as published.*
- *Motion to Approve consent agenda with amendments (i.e. correction to meeting minutes, etc.).*

4. NEW BUSINESS: Action Item

A. Set FY2026 URA Meeting dates, times and location

Potential Motions:

- *Motion to Approve FY2026 URA Meeting dates, times & location as published.*
- *Motion to Approve FY2026 URA Meeting dates, times & location with correction(s).*

B. Consideration to approve FY2025 Audit Engagement Letter from Bailey & Associates

Potential Motions:

- *Motion to Approve FY2025 Audit Engagement Letter from Bailey & Associates.*
- *Motion to Deny FY2026 Audit Engagement Letter from Bailey & Associates, then list reasons for Denial.*

5. DISCUSSION ITEM:

A. FY2025 Budget Recap & FY2026 Increment Discussion – Jared Empey, Treasurer

B. Potential to utilize Agency funds in regard to 4th Street Gym (571 W 4th Street) – Michelle Covert, Agency Administrator

6. RESOLUTION: *Action Item*

A. RESOLUTION NO. URA 06-2025 for City-Agency Support Services Agreement

Potential Motions

- *Motion to Approve Resolution No. URA 06-2025 for City-Agency Support Services Agreement.*
- *Motion to Deny Resolution No. URA 06-2025 for City-Agency Support Services Agreement pending further discussion.*

7. BOARD QUESTIONS OR CONCERNS:

8. EXECUTIVE SESSION: *Action Item*

9. ADJOURN:

#796

251 E. Front Street, Suite 300
Boise, Idaho 83702
Tax ID No. 82-0451327
Telephone 208-343-5454
Fax 208-384-5844

SCANNED
AUG 20 2025



July 31, 2025

Kuna Urban Renewal Agency
City of Kuna
P.O. Box 13
Kuna, ID 83634



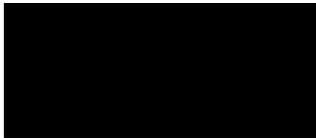
Invoice No. 216687
Client No. [REDACTED]
Matter No. 2
Billing Attorney: MSC

INVOICE SUMMARY

For Professional Services Rendered from July 1, 2025 through July 31, 2025.

RE: General Representation

Total Professional Services	\$ 180.00
Total Costs Advanced	<u> \$.00</u>
TOTAL THIS INVOICE	\$ 180.00



251 E. Front Street, Suite 300
Boise, Idaho 83702
Tax ID No. 82-0451327
Telephone 208-343-5454
Fax 208-384-5844



August 31, 2025

Kuna Urban Renewal Agency
City of Kuna
P.O. Box 13
Kuna, ID 83634

Invoice No. 217289
Client No. [REDACTED]
Matter No. 2
Billing Attorney: MSC

INVOICE SUMMARY

For Professional Services Rendered from August 6, 2025 through August 31, 2025.

RE: General Representation

Total Professional Services	\$ 350.00
Total Costs Advanced	<u> \$.00</u>
TOTAL THIS INVOICE	\$ 350.00

251 E. Front Street, Suite 300
Boise, Idaho 83702
Tax ID No. 82-0451327
Telephone 208-343-5454
Fax 208-384-5844



August 31, 2025

Kuna Urban Renewal Agency
City of Kuna
P.O. Box 13
Kuna, ID 83634

Invoice No. 217389
Client No. XXXXXXXXXX
Matter No. 3
Billing Attorney: MSC

INVOICE SUMMARY

For Professional Services Rendered from August 6, 2025 through August 31, 2025.

RE: East Kuna Plan

Total Professional Services	\$ 50.00
Total Costs Advanced	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 50.00

BOARD

Taylor Tibbitts, Chair
Amber Bothwell, Vice Chair
Greg McPherson, Commissioner
Aime Menges, Commissioner
Freddy Wheeler, Commissioner

**Kuna Urban Renewal Agency
City Hall Council Chambers
751 W. 4th Street, Kuna, ID, 83634**



**MEETING MINUTES
August 6, 2025, at 6:00 PM
Council Chambers/Virtual via Zoom**

Due to an unforeseen issue with the meeting recording, these Minutes have been prepared utilizing the Agency Secretary's notes from the meeting.

The meeting was conducted in person for Agency Commissioners, city staff, and consultants. There were no public attendees.

1. CALL TO ORDER & ROLL CALL

Chairman Tibbitts called the meeting to order and requested the Agency Secretary call roll.

COMMISSIONERS PRESENT:

Taylor Tibbitts, Chairman
Amber Bothwell, Vice Chairman
Greg McPherson, Commissioner

CITY STAFF PRESENT:

Michelle Covert, Agency & Economic Development Administrator
Jared, Empey, Agency & City Treasurer
Jessica Hall, Agency Secretary

CONSULTANTS PRESENT:

Meghan Conrad, Agency Attorney

2. ADOPTION OF AGENDA: Action Item

Chairman Tibbitts noted the Agency needed to adopt the meeting agenda and asked for a Motion.

Motion To: Adopt meeting agenda as published.

Motioned By: Commissioner McPherson.

Seconded By: Vice Chair Bothwell

Further Discussion: None.

Voting Aye: Commissioners Tibbitts, Bothwell, McPherson

Voting Nay: None

3-0-2

3. CONSENT AGENDA: Action Item

All items listed are routine and acted on with one (1) Motion by the Board; there will be no separate discussion unless the Chair, Vice Chair, Commissioners, or staff requests an item be removed. Removed items will be placed under Business unless otherwise instructed.

A. Expenses

1. Approval of Paid Invoices – Report

B. Minutes & Reports

1. Approval of URA Meeting Minutes July 2, 2025

Motion To: Approve the Consent agenda.

Motioned By: Commissioner McPherson.

Seconded By: Vice Chair Bothwell

Further Discussion: None.

Voting Aye: Commissioners Tibbitts, Bothwell, McPherson

Voting Nay: None

3-0-2

4. PUBLIC HEARING: *Action Item*

A. FY2026 Budget

Chairman Tibbitts announced the agenda item and opened the public hearing to receive public comments.

As there were no public in attendance, Commissioner McPherson moved to close the public hearing.

Motion To: Close public hearing for the Agency's FY2026 Budget.

Motioned By: Commissioner McPherson.

Seconded By: Vice Chair Bothwell

Further Discussion: None.

Voting Aye: Commissioners Tibbitts, Bothwell, McPherson

Voting Nay: None

3-0-2

Being as there were limited questions from the Commissioners and the answers received were satisfactory, Commissioner McPherson moved to approve the Agency's FY2026 Budget as published.

Motion To: Approve the Agency's FY2026 Budget as published.

Motioned By: Commissioner McPherson.

Seconded By: Vice Chair Bothwell

Further Discussion: None.

Voting Aye: Commissioners Tibbitts, Bothwell, McPherson

Voting Nay: None

3-0-2

5. RESOLUTION: *Action Item*

A. Consideration to approve RESOLUTION NO. URA05-2025 adopting the FY2026 Budget

Chairman Tibbitts read the Resolution summary and as there were no questions from the Commissioners, he asked for a Motion.

Motion To: Approve RESOLUTION NO. URA 05-2025 adopting the FY2026 Budget.

Motioned By: Commissioner McPherson.

Seconded By: Vice Chair Bothwell

Further Discussion: None.

Voting Aye: Commissioners Tibbitts, Bothwell, McPherson

Voting Nay: None

3-0-2

6. BOARD QUESTIONS OR CONCERNS:

Agency Secretary Hall introduced Michelle Covert as the new City of Kuna Economic Development Administrator as well as notifying the Agency that she would also be acting as the Agency Administrator.

Agency & Economic Development Administrator Covert provided context on her background and professional experience. The Commissioners then welcomed her to the team.

7. ADJOURN:

Motion To: Adjourn.

Motioned By: Commissioner McPherson.

Seconded By: Vice Chair Bothwell

Further Discussion: None.

Voting Aye: Commissioners Tibbitts, Bothwell, McPherson

Voting Nay: None

3-0-2

Taylor Tibbitts, Chair

ATTEST:

Jessica Hall, Agency Secretary

2026 KUNA URBAN RENEWAL AGENCY MEETING DATES, TIME & LOCATION

MONTH	DATE
JANUARY	NONE
FEBRUARY	4
MARCH	4
APRIL	NONE
MAY	NONE
JUNE	3
JULY	NONE
AUGUST	5
SEPTEMBER	NONE
OCTOBER	NONE
NOVEMBER	5*
DECEMBER	NONE

**Moved to a Thursday due to Election Day.*

The Kuna Urban Renewal Agency holds their regular meetings at **6:00 PM** in **Council Chambers** located at **751 W 4th Street, Kuna, ID 83634**.



Certified Public Accountants

Weston Flamm, CPA
Cassie Zattiero, CPA

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

July 28, 2025

To Management and the Board of Commissioners
Kuna Urban Renewal Agency
P.O. Box 13
Kuna, ID 83634

We are pleased to confirm our understanding of the services we are to provide Kuna Urban Renewal Agency (the Agency) for the year ended September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, fund information, and the disclosures, which collectively comprise the basic financial statements of Kuna Urban Renewal Agency as of and for the year ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as budgetary comparison schedules, to supplement Kuna Urban Renewal Agency's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Kuna Urban Renewal Agency's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Budgetary Comparison Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Kuna Urban Renewal Agency and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition

Planning, however, has not concluded and modifications to identified risks may be made or additional risks identified.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kuna Urban Renewal Agency's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of Kuna Urban Renewal Agency in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Agency; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bailey & Company, Chtd. CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bailey & Company, Chtd. CPAs' personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Cassie Zattiero is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in January 2026 and to issue our reports no later than June 30, 2026.

Our fee for these services is anticipated to be \$6,100. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

Reporting

We will issue a written report upon completion of our audit of Kuna Urban Renewal Agency's financial statements. Our report will be addressed to the Board of Commissioners of Kuna Urban Renewal Agency. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Kuna Urban Renewal Agency is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Kuna Urban Renewal Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign this letter and return it to us.

Very truly yours,

Bailey & Co.

Bailey & Company, Chtd. CPAs

RESPONSE:

This letter correctly sets forth the understanding of Kuna Urban Renewal Agency.

Signature: 

Title: Treasurer

RESOLUTION NO. URA 06-2025

BY THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF KUNA, IDAHO, A/K/A THE KUNA URBAN RENEWAL AGENCY:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF KUNA, IDAHO, A/K/A THE KUNA URBAN RENEWAL AGENCY, APPROVING THE ADMINISTRATION AND SUPPORT SERVICES AGREEMENT BY AND BETWEEN THE CITY OF KUNA AND THE KUNA URBAN RENEWAL AGENCY; AUTHORIZING THE CHAIR OR VICE CHAIR TO EXECUTE THE AGREEMENT AND ANY OTHER NECESSARY DOCUMENTS; AUTHORIZING ANY TECHNICAL CORRECTIONS TO THE AGREEMENT; AUTHORIZING THE APPROPRIATION OF CERTAIN FUNDS PURSUANT TO THE AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION, made on the date hereinafter set forth by the Urban Renewal Agency of the City of Kuna, Idaho, also known as the Kuna Urban Renewal Agency, an independent public body, corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the “Law”) and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the “Act”), a duly created and functioning urban renewal agency for Kuna, Idaho, hereinafter referred to as the “Agency.”

WHEREAS, the Agency is authorized to undertake and carry out urban renewal projects to eliminate, remedy, or prevent deterioration or deteriorating areas through development, redevelopment, rehabilitation, or conservation, or any combination thereof, within its area of operation and is authorized to carry out such projects jointly with the City of Kuna (“City”);

WHEREAS, the City Council of the City of Kuna, Idaho (the “City”), after notice duly published, conducted a public hearing on the Urban Renewal Plan for the Kuna West Urban Renewal Project (the “Kuna West Plan”);

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2020-32 on November 17, 2020, approving the Kuna West Plan and making certain findings;

WHEREAS, the City, after notice duly published, conducted a public hearing on the Urban Renewal Plan for the Kuna East Urban Renewal Project (the “Kuna East Plan”);

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2022-34 on November 1, 2022, approving the Kuna East Plan and making certain findings;

WHEREAS, the above-referenced urban renewal plans are collectively referred to as the “Plans” and their respective revenue allocation project areas are collectively referred to as the “Project Areas”;

WHEREAS, the Plans include the acquisition, construction, and installation of public improvements within the Project Areas and necessary costs for engineering, insurance, audit, planning and administration;

WHEREAS, the Agency is authorized to conduct proceedings and to borrow monies to be repaid through revenue allocation (tax increment) funds pursuant to the terms and provisions of the Act for the purpose of financing the undertaking of any urban renewal project;

WHEREAS, the Plans contain revenue allocation (tax increment) financing provisions;

WHEREAS, the City and the Agency hereby find and determine that an agreement enables them to cooperate to the mutual advantage in a manner that will best accord with the needs and development of the City and the Agency and to implement the Plans as well as any future urban renewal plans and project areas;

WHEREAS, the ability for the City and the Agency to cooperate and jointly benefit each other is expressly allowed pursuant to Idaho Code §50-2015;

WHEREAS, the City has provided and continues to provide certain administrative and support services to the Agency;

WHEREAS, the City and the Agency wish to state their respective obligations, expand the services as provided by the City to the Agency, and to revise the amount of consideration paid by the Agency and City accordingly;

WHEREAS, counsel for the City and the Agency and the Agency staff have prepared a proposed Administration and Support Services Agreement (“Agreement”), a copy of which is attached hereto as Exhibit A and incorporated herein by reference;

WHEREAS, the Board finds it in the best interest of the Agency and of the public to approve the Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF KUNA, IDAHO, A/K/A THE KUNA URBAN RENEWAL AGENCY, AS FOLLOWS:

Section 1: That the above statements are true and correct.

Section 2: That the Agreement, set forth in **Exhibit A** hereto, be and the same is hereby approved.

Section 3: That the Chair or Vice Chair of the Agency is hereby authorized to sign and enter into the above-referenced Agreement, set forth in Exhibit A hereto, and, further, is hereby authorized to execute all necessary documents required to implement the actions contemplated by the Agreement, subject to representations by the Chair, the Agency Administrator, and the Agency's legal counsel that all conditions precedent to such actions have occurred; the Chair is further authorized to approve and accept any necessary technical changes to the Agreement, upon advice from the Agency's legal counsel that said changes are consistent with the provisions of the Agreement presented to the Agency Board at its November 12, 2025, meeting; the Agency is further authorized to appropriate any and all funds contemplated by the Agreement and to perform any and all other duties required pursuant to said Agreement.

Section 4: That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED AND ADOPTED by the Urban Renewal Agency of the City of Kuna, Idaho, also known as the Kuna Urban Renewal Agency, on November 12, 2025. Signed by the Chair of the Board of Commissioners and attested by the Secretary to the Board of Commissioners, on November 12, 2025.

APPROVED:

By _____
Taylor Tibbitts, Chair of the Board

ATTEST:

By _____
Jessica Hall, Agency Secretary

ADMINISTRATION AND SUPPORT SERVICES AGREEMENT

THIS ADMINISTRATION AND SUPPORT SERVICES AGREEMENT (the “Agreement”) is made and entered into this _____ day of *November*, 2025, with an effective date of December 1, 2025 (the “Effective Date”), by and between the City of Kuna, Idaho, a municipal corporation of the state of Idaho (the “City”), and the Urban Renewal Agency of the City of Kuna, Idaho, also known as the Kuna Urban Renewal Agency, an independent public body corporate and politic, duly organized and existing by virtue of the laws of the State of Idaho, specifically the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (the “Law”), and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (the “Act”) (the “Agency”) (individually the City and Agency may be referred to as “Party” and collectively as the “Parties”).

RECITALS

WHEREAS, the Agency is authorized to undertake and carry out urban renewal projects to eliminate, remedy, or prevent deteriorated or deteriorating areas through redevelopment, rehabilitation, or conservation, or any combination thereof, within its area of operation and is authorized to carry out such projects jointly with the City;

WHEREAS, the City Council (the “City Council”) of the City, after notice duly published, conducted a public hearing on the Urban Renewal Plan for the Kuna West Urban Renewal Project (the “Kuna West Plan”);

WHEREAS, following said public hearing the City Council adopted its Ordinance No. 2020-32 on November 17, 2020, approving the Kuna West Plan, making certain findings, and establishing the Kuna West revenue allocation area (the “Kuna West Project Area”);

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the Urban Renewal Plan for the Kuna East Urban Renewal Project (the “Kuna East Plan”);

WHEREAS, following said public hearing the City Council adopted its Ordinance No. 2022-34 on November 1, 2022, approving the Kuna East Plan, making certain findings, and establishing the Kuna East revenue allocation area (the “Kuna East Project Area”). Collectively, the Kuna East Plan and the Kuna West Plan may be referred to as the “Urban Renewal Plans” and the Kuna East Project Area and the Kuna West Project Area may be referred to as the “Project Areas;”

WHEREAS, the Urban Renewal Plans include the acquisition, construction, and installation of certain public improvements within the Project Areas, including the related necessary costs for engineering, insurance, audit, planning, administration, and Agency operations;

WHEREAS, the Agency is authorized to conduct proceedings and to borrow monies to be repaid through revenue allocation (tax increment) funds pursuant to the terms and provisions of the Act for the purpose of financing the undertaking of any urban renewal project;

WHEREAS, the Urban Renewal Plans contain revenue allocation (tax increment) financing provisions;

WHEREAS, the City and Agency hereby find and determine that this Agreement enables them to cooperate to their mutual advantage in a manner that will best accord with the needs and development of the City and Agency and to implement the Urban Renewal Plans as well as any future urban renewal plans and project areas;

WHEREAS, the ability for the City and Agency to cooperate and jointly benefit each other is expressly permitted pursuant to Idaho Code Section 50-2015;

WHEREAS, the City has provided and continues to provide certain services to the Agency;

WHEREAS, the City and Agency wish to state their respective obligations, expand the services provided by the City to Agency, and establish the amount of consideration paid by Agency to the City accordingly;

NOW, THEREFORE, the City and Agency do hereby agree as follows:

AGREEMENT

1. Statement of Purpose

The purpose of this Agreement is to provide for the definition of rights, obligations, and responsibilities of Agency and the City to provide for the receipt, investment, and disbursement of funds by the City Treasurer (defined below) on behalf of Agency; clarify the City's obligations to provide administrative, clerical, and secretarial services and support for Agency; and to establish the amount of consideration Agency will pay the City for such services.

2. City's Obligations

The City agrees to make available certain personnel and administrative services to the Agency, including, but not limited to:

- a. Services through the City Clerk's Office or the Economic Development Office; the City Treasurer's Office; and the Economic Development Administrator, who, as of the Effective Date, serves as the Agency Administrator;

b. Any other necessary services from other City departments or staff related to clerical support;

c. Assistance from other City departments, including, but not limited to, the Department of Public Works, the GIS Department, and the Engineering Department.

3. General Job Descriptions

a. Treasurer

As of the Effective Date of this Agreement, the City Treasurer, or his or her designee as selected by the City and subject to approval by the Agency (the “City Treasurer”), serves as the elected Agency Treasurer. The City Treasurer will receive, invest, and disburse funds subject to legal authorization and budgeting by Agency and formal approval by Agency Board. The City Treasurer is also responsible for preparing all required accounting reports, including any required year-end financial statements and/or a comprehensive annual financial report, and advising the Agency Board of Agency's financial status. Provided however, the Agency will engage, at its sole cost and expense, a qualified accountant/auditor to provide the annual independent financial audit as required by Idaho Code 67-450B.

The City Treasurer will provide the following specific services, including but not limited to:

- Maintain an account ledger for all income and expenses for each Project Area and provide a monthly summary report of the same to Agency Board as well as distribution of invoice/expense information for all Board meetings and monthly between meetings;
- Maintain an account ledger to separately account for the amount of ACHD Revenue received annually pursuant to all Interagency Agreements between the Agency and ACHD pursuant to Idaho Code Section 50-2908(2)(a)(iv);
- Provide general bookkeeping services in substantial compliance with Generally Accepted Accounting Principles or Governmental Accounting Standard Board (GASB) standards, whichever is applicable; and
- Coordinate with any accountant/auditor selected by Agency to perform annual audits.

b. Economic Development Administrator

The Economic Development Administrator, or his or her designee as selected by the City and subject to approval by the Agency (the “Economic Development Administrator”), serves as the Agency Administrator. The Economic Development Administrator will furnish their skill and judgment in the administration of services by a political subdivision, including, but not limited to, areas related to urban planning and economic development, and to carry out the Urban Renewal Plans within the Project Areas.

The extent of those administration services will be as authorized by the Agency Board of Commissioners and/or the Agency Chair. Under the general direction of the Board of Commissioners, and in accordance with Agency policy, applicable laws, and professional standards, the Economic Development Administrator is responsible for the effective administration of all Agency activities, including development, planning, operations, budgeting, staffing, and developing/maintaining Agency's external relationships. **Exhibit A**, attached hereto, contains a general description of the services to be provided by the Economic Development Administrator.

c. Other City Departments

From time to time, the Agency may seek input and assistance from other City departments, including, but not limited to, Public Works, GIS, and Engineering to provide analysis, technical support, and information concerning potential Agency projects. In those instances, those departments and their personnel will be compensated by the Agency as set forth in Section 4 of this Agreement.

d. Clerical and Support Services

As of the Effective Date of this Agreement, the Economic & Community Development Specialist to the Economic Development Office serves as the elected Agency Secretary. The City, through the City Clerk's Office, or the Economic Development Office, may designate a City employee or employees to perform clerical and/or support services subject to approval by the Agency, which services include the following:

- Preparation, posting and distribution of the agendas for all Agency meetings;
- Attend each Agency meeting and prepare the minutes;
- Assemble and maintain the records of the Agency in a safe and organized manner in compliance with Idaho law;
- Keep track of and prepare checks or other methods of payment for Agency expenses as directed by the City Treasurer, the Economic Development Director, or Agency Board; and
- Compliance with Agency reporting requirements.

e. Miscellaneous Services

The City, through the City Clerk's Office, subject to approval by the Agency, will designate a city employee or employees and shall provide the following services:

- The city will host and maintain the Agency website/webpage; and

- At no cost to the Agency, the City will provide meeting facilities that include live broadcasting of Agency meetings, to include audio, video, and projection equipment.

4. Agency's Obligations/Compensation to City

Agency agrees to pay City for services rendered under this Agreement based on the following methodology. Any City personnel providing services to the Agency described in this Agreement will maintain specific time increments showing the amount of time worked on an Agency project or initiative as well as a description of the services provided. Agency will compensate such work based on the hourly rate imposed by the City employee, in an amount previously agreed to by the City and Agency through the budgeting process described in Section 8 of this Agreement. Such hourly rate will consider the salary and other benefit costs related to the employee's position.

5. Method of Payment/Monthly Invoices

The City will maintain time and expense records and provide them to the Agency monthly, along with monthly invoices in a format acceptable to Agency for services performed to the date of the invoice. Each invoice will specify charges as they relate to the tasks set forth in this Agreement. Each invoice will also specify current billing and previous payments, with a total of costs incurred and payments made to date. Each invoice will identify the number of hours incurred by each City employee identified in this Agreement along with that employee's hourly rate. City will provide Agency the applicable hourly rate for the work provided, which hourly rate is subject to review and approval by Agency.

If the services subject to a specific invoice do not meet the requirements of this Agreement as Agency may reasonably determine, the Agency will notify the City in writing and provide specific deficiencies in the services or work product that do not meet the requirements. City will have seven (7) working days to correct or modify the services or work product to comply with the requirements of the Agreement as set forth in Agency's written notice. If the Agency again reasonably determines the services or work product fails to meet the requirements, the Agency may withhold payment until deficiencies have been corrected to the Agency's reasonable satisfaction or may terminate this Agreement as set forth in Section 17 of this Agreement.

6. Additional Reimbursements

Agency will reimburse City for costs associated with engineering or other technical services associated with Agency funded projects. Agency will provide reimbursement for the costs of systems and technology to support administrative functions. Such costs will be identified and approved by the Agency Board as part of the annual budgeting process.

7. Evaluations

No later than June 1 of each calendar year, the Agency may elect to evaluate the performance of the activity provided by any City employee for services described in this Agreement. Agency will provide the results of such evaluations to the City for its review and comment. One of the purposes of such evaluations is to provide Agency the opportunity to request City assign other employees to provide the services set forth in this Agreement. Should the City and Agency not reach agreement on the assignment of alternative employees, either Party may invoke termination of this Agreement as described in Section 17 of this Agreement. Alternatively, should the City and Agency not reach agreement on the assignment of alternative employees, either Party may elect to not renew this Agreement as described in Section 22 of this Agreement.

8. Annual Budgeting Proposal

No later than June 1 of each calendar year, City will provide Agency with a summary of the hours worked by City employees on Agency assignments, a breakdown of hourly rates, and the total amount compensated through the date of the summary. No later than June 1 of each calendar year, City will provide Agency with City's proposal for the type of services, hourly rates for such service, hourly rates of City employees providing services to Agency, and an estimated amount of compensation for the following fiscal year to assist Agency in preparing its required budget for the following fiscal year. Should the City and Agency not reach agreement on the services provided, the City employees assigned to the Agency, or the amount of compensation for the subsequent fiscal year, then either Party may provide notice of non-renewal as described in Section 22 of this Agreement.

9. Insurance

The City will purchase and maintain for the benefit of the City and Agency insurance for protection from claims under workers' or workman's compensation acts arising from work performed under this Agreement; claims for damages because of bodily injury, including personal injury, sickness, disease, or death of any of the City's employees while working on activities under this Agreement; claims for damages because of injury to or destruction or loss of use of tangible property as a result of work pursuant to this Agreement; and claims arising out of the performance of this Agreement and caused by negligent acts for which the City is legally liable. The terms and limits of liability will be determined solely by the City (but no less than the limits required under the Idaho Tort Claims Act), and nothing herein is construed as any waiver of any claim or defense by the City or Agency premised upon any claim of sovereign immunity or arising from the Idaho Tort Claims Act. Provided, however, the Agency will obtain its own insurance of similar benefit and value for Agency activities.

10. Representations and Warranties

In consideration of this Agreement City and Agency make the following representations and warranties:

a. Agency is a public body corporate and politic of the State of Idaho, duly organized and validly existing, and in good standing under the laws of the State of Idaho with the power to own its assets and to transact business in Idaho.

b. Agency has the authority and power to execute and deliver any document required hereunder and to perform any condition or obligation imposed under the terms of such documents.

c. The execution, delivery, and performance of this Agreement and each document incident hereto will not violate any provision of any applicable law, regulation, order, judgment, decree, article of incorporation, bylaw, indenture, contract, agreement, or other undertaking to which Agency is a party or which purports to be binding on Agency or its assets and will not result in the creation of imposition of a lien on any of its assets.

d. There is no action, suit, investigation, or proceeding pending or, to the knowledge of Agency, threatened against or affecting Agency or any of its assets which, if adversely determined, would have a material adverse effect on the financial condition of Agency or the operation of its business or which would otherwise affect this Agreement or Agency's obligations hereunder.

e. City is a municipal corporation of the State of Idaho, duly organized and validly existing, and in good standing under the laws of the State of Idaho with the power to own its assets and to transact business in Idaho.

f. City has the authority and power to execute and deliver any document required hereunder and to perform any condition or obligation imposed under the terms of such documents.

g. The execution, delivery, and performance of this Agreement and each document incident hereto will not violate any provision of any applicable law, regulation, order, judgment, decree, article of incorporation, bylaw, indenture, contract, agreement, or other undertaking to which Agency is a party or which purports to be binding on City.

h. There is no action, suit, investigation, or proceeding pending or, to the knowledge of City, threatened against or affecting City or any of its assets which, if adversely determined, would have a material adverse effect on the financial condition of City or the operation of its business or which would otherwise affect this Agreement or City's obligations hereunder.

11. Miscellaneous Provisions

Each Party represents and warrants that each person executing this Agreement on behalf of such Party is, at the time of such execution, duly authorized to do so by such Party's governing body and is fully vested with the authority to bind such Party in all respects.

If any provision of this Agreement is held invalid, illegal, or unenforceable, the remainder will be construed to conform to the intent of the Parties and will survive the severed provisions.

The captions and headings in this Agreement are for reference only and will not be deemed to define or limit the scope or intent of any of the terms, covenants, conditions, or agreements contained herein.

The Parties will in all instances cooperate and act in good faith in compliance with the terms, covenants, and conditions of this Agreement and each will deal fairly with the other.

Each Party will cooperate fully with the other and execute such further instruments, documents, and agreements and give such further written assurances, as may be reasonably requested by the other to better evidence and reflect the transactions described herein and contemplated hereby and to carry into effect the intents and purposes of this Agreement.

In any suit, action, or appeal therefrom to enforce or interpret this Agreement, the prevailing Party is entitled to recover its costs incurred therein, including reasonable attorneys' fees.

This Agreement will not be modified or otherwise amended except in writing signed by all of the Parties.

If the date for delivery of a notice or performance of some other obligation of a Party falls on a Saturday, Sunday, or legal holiday in the State of Idaho, then the date for such notice or performance will be postponed until the next business day.

This Agreement is governed by the laws of the State of Idaho.

12. Successors and Assigns

No Party may assign or delegate its obligations under this Agreement without the consent of the other Party hereto, which consent may be withheld in the discretion of that Party. Except as otherwise set forth in this Agreement, the terms, covenants, conditions, and agreements contained

herein are binding upon and inure to the benefit of the heirs, personal representatives, successors, and assigns of the Parties.

13. Number and Gender

In constructing the provisions of this Agreement and whenever the context so requires, the use of a gender shall include all other genders, the use of the singular includes the plural, and the use of the plural includes the singular.

14. No Third-Party Beneficiary

This Agreement is not intended to create, nor shall it be in any way interpreted or construed to create any third-party beneficiary rights in any person not a party hereto unless otherwise expressly provided herein.

15. Counterparts / Facsimile

This Agreement may be executed in counterparts, including electronic signatures, each of which is an original and all of which constitute one and the same instrument.

16. Merger Clause

This Agreement, along with any and all Exhibits, attached hereto and incorporated herein by reference, contains the entire Agreement of the Parties, and supersedes any and all other agreements or understandings, oral or written, whether previous to the execution hereof or contemporaneous herewith.

17. Termination of Agreement

Agency or City may terminate this Agreement at any time, for any reason, by giving at least thirty (30) days' notice in writing to the other Party. If this Agreement is terminated, City will be paid an amount for the actual services performed in accordance with this Agreement through the cancellation date.

18. Notices

Any and all notices required to be given by either of the Parties hereto, unless otherwise stated in this Agreement will be in writing and be deemed communicated when mailed in the United States mail, certified, return receipt requested, addressed as follows:

To Agency: Michelle Covert, Agency Administrator
Kuna Urban Renewal Agency
751 W. 4th Street
Kuna, ID 83634
mtreasure@kunaid.gov

To City: Mayor
City of Kuna
751 W. 4th Street
Kuna, ID 83634

19. Discrimination Prohibited.

In performing the services required herein, City will not discriminate against any person on the basis of race, color, religion, sex (including pregnancy, sexual orientation, or gender identity), national origin, age, disabled status, or genetic information (including family medical history). Violation of this section will constitute a material breach of this Agreement and be deemed grounds for cancellation, termination, or suspension of the Agreement by Agency, in whole or in part, and may result in ineligibility for further work for Agency.

20. [RESERVED]

21. Disputes

In the event that a dispute arises between the Agency and the City regarding application or interpretation of any provision of this Agreement, the aggrieved Party shall promptly notify the other Party to this Agreement of the dispute within ten (10) days after such dispute arises. If the Parties fail to resolve the dispute within thirty (30) days after delivery of such notice, the Parties may first endeavor to settle the dispute in an amicable manner by mediation. If the Parties elect to mediate their dispute, the Parties will select a mediator by mutual agreement and agree to each pay half of the mediator's costs and fees. The mediation will take place in Kuna, Idaho, unless otherwise agreed by the Parties in writing. Should the Parties be unable to resolve the dispute to their mutual satisfaction within thirty (30) days after such completion of mediation, each Party shall have the right to pursue any rights or remedies it may have at law or in equity. If the Parties do not mutually agree to mediate the dispute, either Party may pursue any rights or remedies it may have at law.

22. Term of Agreement and Renewal

This Agreement is effective December 1, 2025, and will continue for an initial term through September 30, 2026. The Agreement shall automatically renew for additional one-year terms at the expiration of the then existing term unless either City or Agency provides notice of non-renewal by July 31 prior to expiration of the then existing term.

IN WITNESS WHEREOF, the Parties hereto, through their respective governing boards, have executed this Agreement on the date first cited above.

CITY OF KUNA

By _____
Joe Stear, Mayor

ATTEST:

Nathan Stanley, City Clerk

URBAN RENEWAL AGENCY OF THE CITY OF
KUNA

By _____
Chair

ATTEST:

Jessica Hall, Agency Secretary

EXHIBIT A

SCOPE OF SERVICES

The city shall provide day to day administrative and operational support to the Agency to include, but not limited to, the following services:

- Assist with the preparation and administration of Agency contracts and agreements;
- Provide staff support for projects requested by the Agency Board;
- Aid members of the public inquiring about Agency projects or funding;
- Prepare letters, memos, or other correspondence on behalf of the Agency Board;
- Manage and administer Agency Owner Participation Agreements;
- Respond to Agency public records requests;
- Manage and maintain all Agency records and files;
- Coordinate Agency activities and projects with City staff and Agency consultants; and
- Compliance with Agency statutory reporting requirements

EXHIBIT B

Hourly Rates of Employees Providing Services to the Agency During the Initial Term
Commencing December 1, 2025, through September 30, 2026.

City Employee	Agency Position	Rate
Michelle Covert, Economic Development Administrator	Agency Administrator	\$58.28
Jared Empey, City Treasurer	Agency Treasurer	\$77.61
Jessica Hall, Economic & Community Development Specialist	Agency Secretary	\$38.21