

BY THE BOARD OF DRAINAGE COMMISSIONERS OF DRAINAGE DISTRICT NO. 3 OF THE COUNTY OF ADA, STATE OF IDAHO:

A RESOLUTION ESTABLISHING THE ADA COUNTY DRAINAGE DISTRICT NO. 3 ASSESSMENT FOR THE COST OF MAINTENANCE OF THE FACILITIES OF THE ADA COUNTY DRAINAGE DISTRICT NO. 3 FOR FISCAL YEAR 2027 FOR THE AREAS, DRAINED, PROTECTED AND BENEFITTED WITHIN ADA COUNTY DRAINAGE DISTRICT NO. 3'S BOUNDARIES AND BY THE DRAINAGE SYSTEM CONSTRUCTED, MAINTAINED AND OPERATED BY THE ADA COUNTY DRAINAGE DISTRICT NO. 3; APPROVING THE OPERATING BUDGET FOR FISCAL YEAR 2027 OF THE ADA COUNTY DRAINAGE DISTRICT NO. 3; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Ada County Drainage District No. 3 ("District"), as a duly organized, created and functioning drainage district, has the power and authority to levy and make assessments upon lands within the District's boundary, and benefitted by the drainage system constructed, maintained, and operated by said District for the purposes enunciated in Chapter 29, Title 42, Idaho Code;

WHEREAS, the Board of said District is required by law (Sections 42-2961 and 42-2962, Idaho Code), to make an estimate of the costs of maintenance and operation of the drainage system and to certify the amount so estimated upon the auditor of the county in which the District is located and situate;

WHEREAS, due to the aging nature of the District's drainage system and the need for capital improvements to maintain the operation of the district system, an assessment is necessary;

WHEREAS, Drainage District No. 3 has previously published notice on July 31 and August 5, 2026, of a public meeting to be conducted on August 13, 2026, at 9:00 a.m., at the offices of Elam and Burke, 251 E. Front Street, Suite 300, Boise, Idaho, to take any comment on the proposed operating budget and assessment;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DRAINAGE COMMISSIONERS OF DRAINAGE DISTRICT NO. 3 OF THE COUNTY OF ADA, STATE OF IDAHO:

Section 1. That it is hereby estimated that District will require the approximate sum of \$159,000 for the ensuing year for the maintenance of the drainage system constructed, maintained, and operated in the boundary of the District, which estimate includes the costs of repair or tiling of drain ditches, operation of pumps/wells, and all appurtenances and machinery necessary or incidental thereto, materials, supplies, equipment, salaries, wages, legal fees, accounting fees, and all other necessary or incidental expenses. This amount includes \$25,000 for capital improvements and planning, and approximately \$20,000 for expenses related to the NPDES compliance activities and other expenses listed in attached Exhibit A.

Section 2.

A. That during the past three (3) fiscal years of the District, Operating Expenses have ranged from approximately \$94,000 to \$127,400 each year, with the amount fluctuating depending on the expenses relating to the District's participation and compliance with the NPDES permitting process as more fully described in Section 3 of this Resolution, the District's expenditure for improvement to the District's drainage system, consisting of tiling, piping, repairing and replacing certain portions of the drainage system, including the District's pumps, and responding to any request for emergency participation by the District.

B. That the District, in response to certain applications and requests of the District and in order to better operate the District, continues to retain a consulting engineer, Nick Kraus, P.E. of QRS Consulting LLC.

C. That the District's infrastructure is aging and may require more repair and maintenance.

Section 3. That the funds now available to the District have been set aside and reserved for the following purposes:

A. Extraordinary repair and maintenance required because of break, damage, or catastrophe not now expected.

B. Reserve for other unexpected expenses which may occur prior to the assessment for 2027.

C. Possible participation in drainage facility improvements associated with ACHD improvements, or improvements associated with private development within the District area.

D. To pay for the continued expense associated with the District's status as a permittee under the NPDES permit, now under control of the Idaho Department of Environmental Quality ("IDEQ").

E. Participation with developers or ACHD on continuing projects to improve the District's system, continued use of the District's consulting engineer, and other necessary consulting services.

Section 4. For the purpose of providing funds for the maintenance, operation, and repair of the drainage system operated by the District, there is hereby levied and assessed the following levy and assessment upon and against each and every tract, lot or piece or parcel, or easement of land set forth in the roll of properties in said District, and against each corporation located in the District, heretofore certified by the Clerk of the District Court of the Fourth Judicial District of the State of Idaho, in and for the County of Ada, to the Auditor and Recorder of said Ada County, State of Idaho.

(a) An assessment payable and to become payable under the aforesaid assessment rolls, for the maintenance and operation of the drainage system within said District, including repair and maintenance of all ditches and spurs, pumps and wells together with all appurtenances and machinery necessary or incidental thereto; the purchase of materials, supplies and equipment; payment of salaries and wages; legal fees and accounting fees, and payment of all other necessary and incidental expenses; and

(b) Provided, however, in accordance with and pursuant to Section 42-2961, Idaho Code, the Board of Commissioners for the District do hereby exercise the option to make and levy a minimum assessment of **Ten Dollars (\$10)** upon and against each and every parcel or piece of land within said District.

Section 5. That the Operating Budget, attached hereto as Exhibit A, is hereby approved and incorporated herein by reference.

Section 6. That the Auditor of Ada County, Idaho, be, and he is hereby, directed to extend the aforesaid levy and assessment upon the tax rolls of Ada County, State of Idaho for receipt by the District in 2027, to be added to the general taxes, and collected therewith, of the landowners within said District.

Section 7. That a certified copy of this Resolution be delivered to the Assessor, Auditor and Treasurer (Ex-Officio Tax Collectors) of Ada County, for information and guidance of said offices and a copy uploaded to the Idaho State Controller's registry.

Section 8. That this Resolution shall be in full force and effect immediately upon its adoption and approval

ADOPTED by the Board of Commissioners of Drainage District No. 3 of the county of Ada in the state of Idaho, this 13th day of August 2026, and executed by the Chairman of the Board and attested by the Secretary as directed by the Board of Commissioners pursuant to a motion duly made, seconded, and carried at a regular meeting held on the 13th day of August 2026.

EXECUTED:

By _____
Steve Sweet, Chair

ATTEST:

Secretary

The undersigned Secretary hereby certifies that the foregoing Resolution was passed unanimously by the Commissioners of Ada County Drainage District No. 3.

Date

Secretary

EXHIBIT A

ADA COUNTY DRAINAGE DISTRICT NO. 3
FISCAL YEAR 2027 OPERATING BUDGET

LEGAL NOTICE
ADA COUNTY DRAINAGE DISTRICT NO. 3
NOTICE OF PUBLIC MEETING
FOR 2027 BUDGET and 2027 ASSESSMENT

Notice is hereby given that Ada County Drainage District No. 3, Boise, Idaho, will hold a public meeting for the consideration of the proposed budget for 2027 and to set the assessment for maintenance and administration for 2027. Said meeting will be held in the offices of the law firm of Elam & Burke, P.A., 251 East Front Street, Suite 300, Boise, Idaho 83702, at 9:00 a.m., on Thursday, August 13, 2026. All citizens are invited to attend and address the Commissioners with questions and concerns.

STATEMENT OF EXPENDITURES

	PROPOSED	APPROVED	PROJECTED
EXPENDITURES	2027 BUDGET	2026 BUDGET	FOR
	10/1/26-9/30/27	10/1/25-9/30/26	2026 BUDGET
			10/1/25-9/30/26
Wages	18,000	18,000	13,000
Utilities	3,000	3,000	2,350
Legal	45,000	45,000	58,300
Accounting	8,000	8,000	6,650
Workmens'	4,000	4,000	1,000
Compensation/Liability/Directors/ Officers Insurance			
Payroll Taxes	1,000	1,000	870
Miscellaneous Expense	1,000	1,000	5,350
Repairs and Maintenance	5,000	5,000	0
Commissioners Fees	4,000	4,000	3,000
Capital Improvements/Planning	25,000	29,500	0
Monitoring Fees (NPDES costs/ compliance including annual reports)	20,000	20,000	13,500
Consulting Fees	<u>25,000</u>	<u>25,000</u>	<u>12,500</u>
TOTAL EXPENDITURES	159,000	163,500	116,520
REVENUES	149,000	149,000	122,200
DEVELOPER FEES REVENUE	10,000	10,000	2,500
GRANTS	0	4,500	0
FUND BALANCE TRANSFER			
CARRYOVER & RESERVE	0	0	8,180

Individuals who will require language interpretation or special assistance to accommodate physical, vision, hearing, or other impairments, please call the offices of Elam & Burke at (208) 343-5454 three (3) days prior to the public meeting date so that arrangements can be made.

Abigail R. Germaine, Esquire
Elam & Burke
251 East Front Street, Suite 300
Boise, Idaho 83702
Counsel for Ada County Drainage District No. 3

Published: July 31, August 5, 2026