

JEROME COUNTY COMMISSIONERS

Tuesday, September 8, 2020

PRESENT: Charles Howell, Chairman
Ben Crouch, Vice Chairman
John Crozier, Commissioner
Jane White, Deputy Clerk

Meeting convened at 9 A.M.

COMMISSIONER REPORTS

Commissioner Crozier reported from a Fair Board meeting that directors believed the County Fair held in August went pretty well. He also reported that the Fair manager had resigned.

Commissioner Crozier, as well as Commissioner Howell, had participated in a jail construction meeting in lieu of Commissioner Crouch. They had also listened to an incident report from St. Luke's hospital system regarding the coronavirus.

Commissioner Howell had given a radio interview and had attended a Jerome 20/20 meeting as well as the Twin Falls County Rodeo.

Commissioner Crouch reported from an Airport Advisory Board meeting where he said directors had questioned fuel prices.

Jerome City Administrator Mike Williams was present. Commissioner Howell complimented him on his questioning on August 24 about a decrease in the City's valuation.

L-2 EXTENSION FOR THE CITY OF JEROME

Clerk/Auditor/Recorder Michelle Emerson was present. Also present was Jerome City Administrator Mike Williams.

Mike Williams stated the City of Jerome was requesting an extension for submitting L-2 forms from taxing districts because he was expecting new information in order to understand fully the risks of accepting CARES Act funding.

Michelle Emerson said Alan Dornfest, property tax policy bureau chief for the Idaho State Tax Commission, had recommended granting the extension.

❖ A Motion was made by Commissioner Crozier to extend the L-2 deadline for the City of Jerome to September 21. It was seconded and carried with unanimous ayes.

ICRMP INSURANCE CHANGES

Commissioner Crozier explained that the County liability insurance company (ICRMP) would impose a \$5,000 deductible on employment practice claims, which the company could waive if a county consulted ICRMP before taking any adverse employment actions and then followed all reasonable legal advice given by ICRMP attorneys.

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Commissioner Crozier also noted that ICRMP was increasing the deductible for cyber liability claims to \$10,000 because it was experiencing significant growth and severity in those claims. ICRMP encouraged all employees to participate in its KnowBe4 cyber liability risk management program.

REVIEW STARR CORPORATION JAIL CLAIM

The Board was in receipt of a claim, which had been reviewed by the sheriff's department, for construction on a new jail pod.

❖ A Motion was made by Commissioner Crozier to accept a claim of \$373,566.60 for construction to date on the jail expansion. It was seconded and carried with unanimous ayes.

SIGN PATHOLOGY AGREEMENT

The County coroner had advised that a renewal agreement with Ada County for pathology services was unchanged from the current one and that Boise was the closest option for Jerome County autopsies.

❖ A Motion was made by Commissioner Crozier to sign the pathology agreement between Jerome County and Ada County. It was seconded and carried with unanimous ayes.

BUSINESS AND/OR ADMINISTRATIVE MATTERS

The Board signed a leave request for Christine McGuire.

The Board signed a Request for Donated Leave of 40 hours from Bradley Sawyer to Makaylee Booth.

The Board signed a Direct Deposit Detail with a grand total of \$139,263.44 and a Payroll Claims Approval By Fund with a grand total of \$299,241.21, both dated September 1, 2020, for the August 16, 2020, through August 29, 2020, payroll period.

HEALTH DISTRICT—UPDATE ON CORONAVIRUS

Clerk/Auditor/Recorder Michelle Emerson was present. Also present was Mike Williams, Jerome city administrator. Present by speakerphone were Tanya Stitt, County emergency management director; Linda Montgomery, Melody Bowyer, and Josh Jensen, South Central Public Health District; and Dale Layne, Jerome school superintendent.

Josh Jensen reported Jerome County is in the moderate risk category for contracting the coronavirus. He said the largest age range of positive cases is 19 to 29 year olds. Jensen added that it was a good sign that the overall trend of cases is decreasing.

Tanya Stitt asked if there had been an increased number of cases following public events. Josh answered that the Health District could not identify the Jerome Fair as a source of contracting the virus.

Melody Bowyer said it was difficult to pinpoint each individual event and that relaxation and get-togethers had an impact on the number of cases.

Linda Montgomery asked about contact tracing, and Bowyer said the District was caught up with it.

Bowyer stated her assistant and the Health District public information officer were doing a fantastic job in making contacts and reaching all the food processing plants in the area.

Jensen said the three St. Luke's hospitals in the health district are demobilizing their incident command system and functioning under normal operations with no concerns about hospital capacity.

MICHELLE EMERSON—CLERK MATTERS

Present were Clerk/Auditor/Recorder Michelle Emerson, Chief Deputy Clerk Tracee McKim, Treasurer Tevian Ekren-Kober, Assessor Rick Haberman, and Payroll Clerk Charry Cushman. Also present was Jerome City Administrator Mike Williams.

Payroll Deductions: Michelle Emerson said she did not recommend deferring certain payroll tax obligations through December 31 as allowed by the US Department of Treasury.

Charry Cushman said employees with deferred taxes would be charged for them in the next year.

❖ A Motion was made by Commissioner Howell to decline the payroll tax obligation deferral. It was seconded and carried with unanimous ayes.

Cushman was excused.

L-2 Extension for Taxing Districts: Emerson asked that the deadline for submission of levy requests from taxing districts be extended for the County as well as had been allowed for the City of Jerome that morning.

❖ A Motion was made by Commissioner Howell to extend the L-2 deadline for Jerome County to September 21. It was seconded and carried with unanimous ayes.

Decrease in Property Tax Valuation: Attorney Mike Seib was present. Rick Haberman stated he had spoken with Agropur representatives following an irregularity in the company's annual personal property report that he had advised the Commissioners of on August 31.

Haberman said Agropur had not claimed the new construction they had in 2019. He verified that \$12,987,452 would be added to the tax subroll.

Haberman was excused.

CARES Act Funding Decision: Mike Seib advised after receiving additional answers from government officials about the use of CARES (Coronavirus Aid, Relief, and Economic Security)

Act funding. Emerson said the guidelines stated that the funds could not be used for revenue replacement.

The Commissioners discussed whether to withdraw from accepting the funds. Commissioner Crozier advocated declining them, based on the questionable legality of their use, the hardship on personnel, bookkeeping challenges, and the potential referred to by Seib. He said none of the answers received from government officials mentioned using the funds for property tax relief.

Commissioner Crouch supported accepting the funds for tax relief based on the guidance given by government officials.

Commissioner Howell said he was concerned about next year and the year after that.

- The Board decided to delay its decision until September 14.

TIM LARSON—AIRPORTS REPORT

Airports Manager Tim Larson was present.

Report: Tim Larson reported improving the water pressure at the Jerome Airport was pending with Gilbert's Pump Service. He said the small tractor was still at Burke's Tractor because the company had ordered the wrong parts. Larson said E-1 Electric was not yet available to move the electrical rack at the Jerome Airport and that he had again asked the highway department to mow the weeds adjacent to the Airport.

Fuel Island Cover Report from Airport Advisory Board: Larson said Airport Advisory Board members had decided that a cover for the fuel island was not the best option and had asked him to obtain quotes for enclosed cabinets.

QT Pod Reimbursement: Larson said he had phoned QT Pod about reimbursement from repair of the fuel island terminal but was referred to a manager, of whom he had not yet reached.

Commissioner Howell asked about replacing fencing on the north side of the Jerome Airport with chain link. Larson said he would consult the airport consultant about using CARES Act funding for the project.

Commissioner Crouch questioned Larson about how the price of fuel is determined for customers. Commissioner Howell said the Airport needs a formula for what to charge.

- Larson said he would research what criteria could be used.

CHARLES APPLEWHITE—PROPERTY TAX EXEMPTION

Treasurer Tevian Ekren-Kober and Assessor Rick Haberman were present. Also present was Charles Applewhite.

Charles Applewhite submitted a Property Tax Exemption Application for property he owns and rents to the Overcomers Church. He said he would appreciate at least a tax reduction.

The Board questioned whether it could grant a tax exemption for a renter.

Rick Haberman referred to Idaho Code and interpreted it to say that an exemption would be only for a property owner.

Commissioner Crozier advised Applewhite that he could probably receive an income tax reduction.

❖ A Motion was made by Commissioner Howell to deny the property tax exemption application for Charles Applewhite, based on Rick Haberman's and Tevian-Ekren Kober's interpretations of the Idaho code. It was seconded and carried with unanimous ayes.

EXECUTIVE SESSION

❖ 12:08 P.M. - A Motion was made by Commissioner Howell to go into executive session per Idaho Code 74-206(1)(b), personnel. It was seconded and carried with a unanimous roll call vote.

1:35 P.M. - Return to open session. The Board determined to continue its personnel discussion with further investigation on September 14.

READ AND APPROVE MINUTES

❖ A Motion was made by Commissioner Crouch to accept and approve the minutes of June 23 and August 31. It was seconded and carried with unanimous ayes.

INDIGENT MATTERS

❖ A Motion was made by Commissioner Howell to approve indigent matters as recommended by staff. It was seconded and carried with unanimous ayes. Approved was Case No. 1617-048. Denied was Case No. 1617-082.

Meeting recessed at 1:40 P.M.

Meeting reconvened at 5:20 P.M. in Room 306.

PUBLIC HEARING—AMBULANCE DISTRICT FY 2020-21 BUDGET (recorded)

Present were Chief Deputy Sheriff Gary Taylor, Juvenile Probation Administrator Mario Umana, Planning and Zoning Administrator Nancy Marshall, Airport Manager Tim Larson, Extension Educator Steve Hines, Maintenance Supervisor Brent Culbertson, Attorney Mike Seib, Treasurer Tevian Ekren-Kober, Clerk/Auditor/Recorder Michelle Emerson, and Chief Deputy Clerk Tracee McKim.

No members of the public were present.

Commissioner Howell opened the public hearing for the Fiscal Year 2020-21 Ambulance Budget.

Tracee McKim stated that the total Ambulance Budget of \$577,605 had been published, with cash on hand of \$17,811 and a net from taxes of \$559,794.

Commissioner Howell verified that the County had increased the paramedics contract by three percent as required by the County's agreement with St. Luke's and had allowed \$10,000 more for two Quick Response Units.

There were no comments from the audience.

❖ A Motion was made by Commissioner Crozier to adopt Resolution 2020-36, the Jerome County Ambulance Budget for fiscal year 2020-21. It was seconded and carried with unanimous ayes.

RESOLUTION NO. 2020-36

**JEROME COUNTY AMBULANCE BUDGET
FOR FISCAL YEAR 2020-2021**

WHEREAS, Notice of Publication having been heretofore given on the 19th day of August 2020 setting a public hearing where any taxpayer of the County of Jerome could appear and be heard upon any part or parts of the Jerome County Ambulance Budget for the Fiscal Year 2020-2021; and

WHEREAS, said hearing was held on the 8th day of September 2020 at 5:30 o'clock p.m. in the Commissioners Room/Jack Nelsen Conference Room at the Jerome County Courthouse at Jerome, Idaho, pursuant to Idaho Code Section 31-1606; and

WHEREAS, the Board of County Commissioners of Jerome County having duly considered said budget;

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF JEROME, STATE OF IDAHO, that the Fiscal Year 2020-2021 Jerome County Ambulance Budget is approved as advertised and is fully set out in the attachment hereto and by this reference incorporated herein.

Total Budget	\$577,605.00
Cash on Hand	\$ 17,811.00
Net from Taxes	\$559,794.00

DATED This 8th day of September 2020.

ATTEST:

/s/ Charles M. Howell
CHARLES M. HOWELL, Chair

/s/ Michelle Emerson
Michelle Emerson, Clerk

/s/ A. Ben Crouch
A. BEN CROUCH, Commissioner

(S E A L)

/s/ John Crozier
JOHN CROZIER, Commissioner

PUBLIC HEARING—JEROME COUNTY FY 2020-21 BUDGET (recorded)

Present were Chief Deputy Sheriff Gary Taylor, Juvenile Probation Administrator Mario Umana, Planning and Zoning Administrator Nancy Marshall, Airport Manager Tim Larson, Extension Educator Steve Hines, Maintenance Supervisor Brent Culbertson, Attorney Mike Seib, Treasurer

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Tevian Ekren-Kober, Clerk/Auditor/Recorder Michelle Emerson, and Chief Deputy Clerk Tracee McKim.

No members of the public were present.

Commissioner Howell opened the public hearing for the Fiscal Year 2020-21 Jerome County Budget.

Tracee McKim presented a resolution to approve the County Budget for the upcoming fiscal year. She said the total was \$16,750,208, less an unexpended balance of \$2,878,917 and less other revenue of \$5,513,607, for a net from taxes of \$8,357,684, including the jail bond of \$740,000.

McKim stated the budget represented a savings of \$225,459 to be collected from taxes because the County did not raise taxes by three percent.

There were no comments from the department heads.

❖ A Motion was made by Commissioner Crouch to pass Resolution 2020-37 accepting the County Budget for the 2020-21 fiscal year. It was seconded and carried with unanimous ayes.

RESOLUTION NO. 2020-37

JEROME COUNTY BUDGET FOR FISCAL YEAR 2020-2021

WHEREAS, Notice of Publication having been heretofore given on the 19th day of August 2020 setting a public hearing where any taxpayer of the County of Jerome could appear and be heard upon any part or parts of the Jerome County Budget for the Fiscal Year 2020-2021; and

WHEREAS, said hearing was held on the 8th day of September 2020 at 5:15 o'clock p.m. in the Commissioners Room/Jack Nelsen Conference Room at the Jerome County Courthouse at Jerome, Idaho, pursuant to Idaho Code Section 31-1606; and

WHEREAS, the Board of County Commissioners of Jerome County having duly considered said budget;

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF JEROME, STATE OF IDAHO, that the Fiscal Year 2020-2021 Jerome County Budget is approved as advertised and as is fully set out in the attachment hereto and by this reference incorporated herein.

Total Budget	\$16,750,208.00
Less Unexpended Balance	\$ 2,878,917.00
Less Other Revenue	\$ 5,513,607.00
Net From Taxes	\$ 8,357,684.00

DATED This 8th day of September 2020.

ATTEST:

/s/ Charles M. Howell
CHARLES M. HOWELL, Chair

/s/ Michelle Emerson
Michelle Emerson, Clerk

/s/ A. Ben Crouch
A. BEN CROUCH, Commissioner

(S E A L)

/s/ John Crozier
JOHN CROZIER, Commissioner

McKim presented another resolution to reserve the amount that the County would not take from property taxes by not raising the County Budget by three percent.

❖ A Motion was made by Commissioner Howell to adopt Resolution 2020-35 reserving the forgone amount for FY 2020-21. It was seconded and carried with unanimous ayes.

RESOLUTION NO. 2020-35

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF JEROME, IDAHO, RESERVING THE FORGONE AMOUNT FOR FISCAL YEAR 2021 FOR POTENTIAL USE IN SUBSEQUENT YEARS AS DESCRIBED IN IDAHO CODE §63-802, et al.

WHEREAS, Idaho Code §31-811 empowers the board of county commissioners of each county to levy property taxes; and,

WHEREAS, Idaho Code §31-1605 requires the board of county commissioners of each county in the State of Idaho to pass an annual budget; and,

WHEREAS, Idaho Code §63-802 sets limitations on county budget requests on the amount of property tax revenues that can be used to fund programs and services; and,

WHEREAS, Idaho Code §63-802(1)(a) allows each county to increase property tax budget amounts by a maximum of 3%, plus an amount calculated based on the value of both new construction and annexation added during the previous calendar year, plus an amount for forgone taxes; and,

WHEREAS, Idaho Code §63-802(1)(f) requires that the County adopt an annual resolution to reserve an additional forgone amount in order to utilize that amount in subsequent years; and,

WHEREAS, the County has met the notice and hearing requirements in Idaho Code §63-802(1)(f) to reserve the current year's increase in the forgone amount by publishing the hearing date and time along with the proposed county budget for FY2020-2021 on August 19, 2020; and,

WHEREAS, the County intends to reserve \$225,459 of its current year's increase in allowable forgone amount.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF JEROME, IDAHO, that \$225,459 of the current year's allowable increase in its forgone amount is reserved and included in the County's total forgone balance for potential use in subsequent years.

PASSED by the JEROME BOARD OF COUNTY COMMISSIONERS on the 8th day of September 2020

ATTEST:

/s/ Michelle Emerson
Michelle Emerson, Clerk

(S E A L)

/s/ Charles M. Howell
CHARLES M. HOWELL, Chair

/s/ A. Ben Crouch
A. BEN CROUCH, Commissioner

/s/ John Crozier
JOHN CROZIER, Commissioner

Meeting adjourned at 5:45 P.M.

Respectively submitted:

Jane White, Deputy Clerk

Charles M. Howell, Chairman

A. Ben Crouch, Vice Chairman

John Crozier, Commissioner