

**JEROME COUNTY BOARD OF COMMISSIONERS**

Friday, September 24, 2021

Special Meeting

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

Meeting convened at 9 A.M.

**BUSINESS AND/OR ADMINISTRATIVE MATTERS**

Commissioner Howell reported that the Bureau of Land Management (BLM) is pursuing a project to build a complex near the I-Farm in which to house fire department trucks. He said the BLM will need to coordinate with the Historical Society for it to move some machinery currently on BLM land.

Commissioner Crouch signed a Catering Permit for Soran Restaurants, Twin Falls, to be used October 2, 2021, from 5 P.M.-11:30 P.M. at the Mountain View Barn.

Commissioner Crozier signed an Idaho Office of Emergency Management 2019 Grant Adjustment Notice for the 2019 Emergency Management Performance Grant (EMPG) in the amount of \$63,400.62 for the October 1, 2018, through September 30, 2020, performance period.

**SIGN TIME RECORDS**

The Board signed Time Records for Brent Culbertson, Deserae Jones, Christine McGuire, Tanya Stitt, and Mario Umana for the September 12, 2021, through September 25, 2021, payroll period.

**BUDGET RESOLUTIONS**

Clerk/Auditor/Recorder Michelle Emerson and Chief Deputy Clerk Tracee McKim were present.

Michelle Emerson presented resolutions amending resolutions signed on September 7, 2021, adopting the Jerome County budget for FY 2021-22 and withdrawing forgone reserves from the 2020-2021 budget. She said the County budget would not need to be republished because its total amount was less than the published amount; she added that the forgone amount taken would also be less than originally published.

Tracee McKim explained the County had submitted figures to the Idaho State Tax Commission reflecting 100 percent of the new construction roll and needed to change the figures to 90 percent, which she said would reduce the amount the County will take from taxes for the FY 2021-22 budget.

❖ A Motion was made by Commissioner Crouch to accept amended Resolutions 2021-42 and 2021-43 for the Jerome County budget for FY 2021-22, whereas, based on software issues by the Idaho State Tax Commission, it is necessary to amend the unexpended balance set out in the adopted budget. It was seconded and carried with unanimous ayes.

Friday, September 24, 2021

Page 1 of 6

**RESOLUTION NO. 2021-42**  
**AMENDED**  
**JEROME COUNTY BUDGET FOR FISCAL YEAR 2021-2022**

WHEREAS, Notice of Publication, having been heretofore given on the 11<sup>th</sup> day of August 2021 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 2021-2022; and

WHEREAS, said hearing was held on the 7<sup>th</sup> day of September 2021 at 5:15 o'clock p.m. in the Commissioners' 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 adopted by resolution, the county budget for FY 2021-2022 is as follows:

Total Budget	\$18,398,733.00
Less Unexpended Balance	\$ 4,100,500.00
Less Other Revenue	\$ 5,541,218.00
Net From Taxes	\$ 8,757,015.00

WHEREAS, based upon the delayed adjustment of the operating property by the Idaho State Tax Commission, it is necessary to amend the unexpended balance set out in the adopted budget;

WHEREAS, the amended unexpended balance reduces the net from taxes from what was published on the 11<sup>th</sup> day of August 2021 making it unnecessary to re-publish the county 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 2021-2022 Jerome County Budget is approved as advertised and amended as is fully set out below.

Total Budget	\$18,398,733.00
Less Unexpended Balance	\$ 4,109,734.00*
Less Other Revenue	\$ 5,541,218.00
Net From Taxes	\$ 8,747,781.00*

DATED This 24<sup>th</sup> day of September 2021.

ATTEST:

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

/s/ Michelle Emerson  
Michelle Emerson, Clerk

/s/ Charles Howell  
CHARLES M. HOWELL, Commissioner

( S E A L )

/s/ John Crozier  
JOHN CROZIER, Commissioner

**RESOLUTION NO. 2021-43**  
**AMENDED**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF JEROME, IDAHO, TO WITHDRAW FORGONE RESERVES FROM FY 2020-2021 TO BE INSERTED IN THE ANNUAL COUNTY BUDGET FOR FY 2021-2022 - AS DESCRIBED IN IDAHO CODE §63-802, et al.

Friday, September 24, 2021  
Page 2 of 6

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(1)(f) requires the County to adopt a resolution to reserve forgone for FY 2020-2021 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 to withdraw and insert reserved forgone by publishing the hearing date and time along with the proposed county budget for FY 2021-2022 on August 11, 2021; and,

WHEREAS, the County intended to withdraw, insert, and use the reserved forgone amount of \$79,377.00 for maintenance and operation for FY 2021-2022, which may include but is not limited to service contracts, building maintenance, grant matches, community projects, and other necessary expenses, that was adopted by Resolution No. 2021-39 on September 7, 2021;

WHEREAS, based upon software issues by the Idaho State Tax Commission, it is necessary to amend and reduce the forgone amount set out in the previously adopted Resolution No. 2021-39 from \$79,377.00 to \$79,285.00;

WHEREAS, the amended forgone amount reduces the original amount requested, it is unnecessary to re-publish the county budget;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF JEROME, IDAHO, that the amended forgone amount of \$79,285.00 in FY 2020-2021 reserved forgone is withdrawn and inserted to be used in the county budget for FY 2021-2022. Said amount is already included in the total amount of the county budget adopted by Resolution No. 2021-39.

PASSED by the JEROME BOARD OF COUNTY COMMISSIONERS on the 24<sup>th</sup> day of September, 2021.

ATTEST:

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

/s/ Michelle Emerson  
Michelle Emerson, Clerk

/s/ Charles Howell  
CHARLES M. HOWELL, Commissioner

( S E A L )

/s/ John Crozier  
JOHN CROZIER, Commissioner

Michelle Emerson also presented resolutions amending the amount of forgone reserves to insert into the Ambulance budget for FY 2021-22 and amending the ambulance budget for FY 2021-22.

❖ A Motion was made by Commissioner Crouch to accept the amended Resolutions 2021-44 and 2021-45 for the Ambulance Budget for the FY 2021-22, being amended because of software issues with the Idaho State Tax Commission. It was seconded and carried with unanimous ayes.

**RESOLUTION 2021-44  
AMENDED**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF JEROME, IDAHO, TO WITHDRAW FORGONE RESERVES FROM PREVIOUS YEARS TO BE

Friday, September 24, 2021

INSERTED IN THE AMBULANCE BUDGET FOR FY 2021-2022 - 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(1)(f) requires the County to adopt a resolution to reserve forgone for FY 2020-2021 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 to withdraw and insert reserved forgone by publishing the hearing date and time along with the proposed ambulance budget for FY 2021-2022 on August 11, 2021; and,

WHEREAS, the County intended to withdraw, insert, and use the reserved forgone amount of \$5,827.00 for maintenance and operation for FY 2021-2022, which may include but is not limited to service contracts, building maintenance, grant matches, community projects, and other necessary expenses, that was adopted by Resolution No. 2021-41 on September 7, 2021;

WHEREAS, based upon software issues by the Idaho State Tax Commission, it is necessary to amend and reduce the forgone amount set out in the previously adopted Resolution No. 2021-41 from \$5,834.00 to \$5,827.00;

WHEREAS, the amended forgone amount reduces the original amount requested, so it is unnecessary to republish the ambulance budget;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF JEROME, IDAHO, that the amended forgone amount of \$5,827.00 in FY 2020-2021 reserved forgone is withdrawn and inserted to be used in the Ambulance Budget for FY 2021-2022. Said amount is already included in the total amount of the Ambulance Budget adopted by Resolution No. 2021-40.

PASSED by the JEROME BOARD OF COUNTY COMMISSIONERS on the 24<sup>th</sup> day of September, 2021.

ATTEST:

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

/s/ Michelle Emerson  
Michelle Emerson, Clerk

/s/ Charles Howell  
CHARLES M. HOWELL, Commissioner

( S E A L )

/s/ John Crozier  
JOHN CROZIER, Commissioner

**RESOLUTION NO. 2021-45  
AMENDED  
JEROME COUNTY AMBULANCE BUDGET  
FOR FISCAL YEAR 2021-2022**

WHEREAS, Notice of Publication, having been heretofore given on the 11<sup>th</sup> day of August 2021 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 2021-2022; and

WHEREAS, said hearing was held on the 7<sup>th</sup> day of September 2021 at 5:30 o'clock p.m. in the Commissioners Room at the Jerome County Courthouse at Jerome, Idaho, pursuant to Idaho Code Section 31-1606; and

Friday, September 24, 2021  
Page 4 of 6

WHEREAS, the Board of County Commissioners of Jerome County having duly considered said budget adopted by Resolution No. 2021-40 for FY 2021-2022 as follows:

Total Budget	\$ 623,500.00
Cash on Hand	\$ 34,360.00
Net from Taxes	\$ 589,140.00

WHEREAS, based upon software issues by the Idaho State Tax Commission, it is necessary to amend the cash on hand balance set out in the adopted budget;

WHEREAS, the amended cash on hand balance reduces the net from taxes from what was published on the 11<sup>th</sup> day of August 2021 making it unnecessary to re-publish the ambulance 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 2021-2022 Jerome County Ambulance Budget is approved as advertised and amended as is fully set out below.

Total Budget	\$ 623,500.00
Cash on Hand	\$ 35,038.00
Net from Taxes	\$ 588,462.00

DATED This 24<sup>th</sup> day of September 2021.

ATTEST:

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

/s/ Michelle Emerson  
Michelle Emerson, Clerk

/s/ Charles Howell  
CHARLES M. HOWELL, Commissioner

( S E A L )

/s/ John Crozier  
JOHN CROZIER, Commissioner

**CERTIFY LEVIES**

Michelle Emerson presented for the Commissioners' approval a Certificate of County Levies for Jerome County.

❖ A Motion was made by Commissioner Crouch to certify the County levies for FY 2021-22 as prepared and presented by staff. It was seconded and carried with unanimous ayes.

Meeting adjourned at 11:20 A.M.

Respectively submitted:

BOARD OF COMMISSIONERS

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Jane White, Deputy Clerk

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A. Ben Crouch, Chairman

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John Crozier, Commissioner

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Charles M. Howell, Commissioner