

Jefferson County Commissioner Meeting Minutes May 13, 2013

Meeting called to order at 9:00 am. Those present are Chairman Raymond, Commissioner Farnsworth, Commissioner Hegsted, Farrell Steiner, and Louise Street. Emily Kramer is Clerk of the board. Commissioner Farnsworth gave the Pledge of Allegiance and Chairman Raymond gave the prayer.

Treasurer – Kristine Lund

- **Fund Transfer**

Kristine mentions that she has been watching the balance in the tax collector account and balancing the prepays that she takes that don't get disbursed until November. Kristine felt like there were excess funds in the account. Those charges could not add up to this dollar figure. The Treasurer's charge is half of the Sheriff's fee. Kristine has double checked her numbers and feels that she has \$50,000 that should be turned over to the general fund to the county. She feels like it would take an excruciating amount of time to figure out where the money came from. Kristine does not feel like it's worth the time it would take to pinpoint it. The warrants of distraint could have contributed. Kristine has double checked the figures with Farrell. Kristine is asking to turn \$50,000 out of her tax collector account to the general fund. Farrell says there have been adjustments to accounts in the past. There is also reconciliation with the Zion's account. Farrell has checked backdated ACs. There is a 28,189 more in the books than in the bank. With the \$50,000, it's a net increase of \$26,000. Booking the entries we will be square moving forward. The tax collector account is an agency fund. Money is collected and dispersed out. Kristine says her goal has been to make sure the bank account on the computer system reflects all entries that the account itself does. Kristine says there are multiple things that go in there. Kristine says she's tried to make sure the account on the computer mirrors the actual entries coming in and out of there. Kristine says she's talked to Computer Arts and Farrell and this is what has to happen. Farrell says we've treated that as a prior period adjustment. Kristine says it corrected the statement of cash, but not the account. Kristine struggled with it for a year. Kristine feels this is the way to correct both entries. Farrell says there are two journal entries being proposed to bring cash to actual so that reconciliation is square. Robin arrives at 9:10 am. Farrell says the actual balance is \$54,000. Farrell says keeping \$4,000 in the tax collector account to be a cushion. Robin says she would move \$50,000 from tax collector to general. Farrell says the adjusting entry is from the fund balance. Robin thinks we need a motion and a resolution to back this up. Kristine says the \$50,000 is not reflected in any fund. Farrell says this is a correcting entry. Commissioner Hegsted asked if anyone had any idea of where the funds have grown from. Farrell says about \$10,000 has accumulated from some of these fees. Kristine says an accumulation of fees over the years. Kristine says we spot checked through the statements from 2008. Louise said maybe Deann transferred some money in to the tax collector account as a cushion.

Motion by Commissioner Hegsted by resolution 2013-10 to transfer \$50,000 from the tax collector account to the general fund. Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

Farrell Steiner – Searle & Hart

• 2012 County Audit Report

Farrell says a number of items are tested to ensure that it is materially accurate. The audit opinion is a nonqualified opinion. There are thousands of transactions through the years that it would make it difficult to look at all of them. Materiality is several hundred thousand dollars. Robin leaves. Farrell says they also look by fund. Farrell says it makes it tougher because we draft financial statements at the end of the year. A lot of large entities have the financial statements done in house. Most of the entries made are year end accruals. Farrell says there are other types of audits that can be done: a forensic audit looks at everything a performance audit someone could come in and test more for deficiency. Farrell mentions that new funds were established for the Special Road and Bridge levy and also for debt service. The 2012 bond payment was made from the PILT fund. In addition, money was transferred during 2012 from Solid Waste to the debt service fund to pay for the 2013 payments. Chairman Raymond says he appreciates everyone that assisted in the audit. Farrell says every department has been more than willing to give them whatever they need and he appreciates that. Farrell mentions that last year, they suggested to the Sheriff that the separate bank accounts be closed and for driver's license, concealed weapon and sex offender revenue be turned to the Clerk's office along with a day ledger. This has been implemented and the summary sheet for each revenue was changed a little to strengthen internal controls. They continue to feel it may be helpful for Computer Arts to meet with the department heads, elected officials, and commissioners to review the types of information included on the various financial reports. Farrell says as we are making decisions we should look at a revenue report, expenditure report, and a cash available report that shows warrants and net of outstanding warrants. Chris says she has been trying to dig into some of these reports. Chris says the cash liability only shows the 100 accounts and we need a transaction detail for the 900s. It was noted this year that an outside company now handles all commissary accounting. Farrell feels comfortable with the trust but a lot of the reports aren't being utilized. He has mentioned to the sheriff to use the reports. The person that was doing it was maxed out and the Sheriff mentioned he would transfer the duties to another employee. Graphs are looked at. Farrell mentions that PILT money is an appropriation. The expenditures will be higher because building payments come out of that fund. Farrell called the Inspector General's office and PILT expenditures would fit. PILT expenditures are to be used for governmental purposes. Farrell will issue an engagement letter to reflect the federal monies. Farrell explains that if expenditures are more than \$500,000 a single audit is required. Ad valorem is property tax. Expenditures are above the revenues because that is a trend. Farrell says the cash transferred in is up and it was out of PILT. The indigent fund we haven't levied that much, but have good cash balance. Chairman Raymond asks what revaluation is. Farrell says the Assessor's Office, appraisals. Farrell says the ad valorem is revenue on Tort and the expenditures is liability insurance. Farrell says in the Justice fund the revenue has been climbing in the past four years. Farrell says they didn't purchase any police vehicles in 2012. Farrell says when he audited the Justice fund he went through all of the accounts, civil process (all counties have one), drug money (very little activity through whole year), and a drug dog account (a little money in there, expenditures vet care and training). Farrell suggests keeping the drug dog account separate because of donations. Farrell looked at the driver's license and sex offender and Farrell feels comfortable with the controls. Farrell says there is a cap on what can be levied for Road and Bridge. The receivable for the property tax that was assessed is still sitting in Road and Bridge. The cash came into the Special, but the payment shows against the receivable a

negative. Farrell says they've made a journal entry to correct that. Farrell says they are in the process of working with Computer Arts on how to address it. This is one weakness because the controls didn't catch that. Louise says we should be able to do another journal entry before we close the books this year to correct it so the revenues and receivables are in the right account. The total governmental funds show if we are maintaining. Farrell mentions that cash balance is keeping pretty steady. If your expenditures are higher than your revenues and your cash balance is staying steady you are funding items by other sources. From last year it was down 1 million and we are up to 1.2 million. Lorie asks what is it that we lease. Farrell says graders, scrapers, excavators, etc... Chris says we only lease equipment. Farrell says if we don't budget for the payment we can turn equipment back in. Chairman Raymond asks if Farrell has looked at the capital leases. Farrell says we verify that the equipment is there, if the insurance is maintained, and we mostly test the amortization. Chairman Raymond says his understanding is that the leases have a \$1 balloon payment. Farrell tells them to look in the footnotes on page 26 of the financial report. Farrell points out there are larger balloon payments on the old leases. On page 27, the leases are pretty much how they are set up. Farrell says the dumping fee is pretty consistent from other counties. Farrell says you spend restricted money first and then any unrestricted money next. Chris says for example if you are talking fees then you use that and you look at other sources for the rest of the expenditures. Chairman Raymond asks if you would consider funds from tonnage fees are they restricted or unrestricted. Farrell says it is his understanding that it is unrestricted, but we would need a legal determination. Farrell discusses the annual financial report. Farrell says the capitalized issuance costs are a refund on the bond. Louise says these are your issuance costs. Farrell says that has to be amortized over the cost of the loan. Louise says this is full accrual and the bond payment is included in the bonds, capital leases and contracts line. Farrell says when you buy a bond it has a stated interest rate, then after that the market goes up and down. Farrell says on page 9 the payment in lieu and the \$6,725,748 is because of the refinancing (paying off old debt, receiving funds for the new). Louise explains the money going in and out isn't affecting our operating. Farrell says anytime we show a new debt he has to offset it under capital outlay. Lorie asks what most of the debt is. Farrell says the debt is equipment. Lorie asks when the building will be paid off. Farrell says 2031. Farrell says for next year audit we have a lot of money sitting in private purpose trust funds and agency funds are money we are collecting. There are a lot of trust funds. Commissioner Hegsted asks what the recommendation is. Farrell says a lot of trust funds that we have established operate as an agency fund. Farrell says the district court trust, driver's license trust, and motor vehicle trust, the money is coming in and being held, but is going to be paid out. Farrell feels they should be agency funds because there should be no balance. Chris asks what we would need to change. Farrell says there would be a change of reporting. Farrell says if the balance is all going to be spent that would be an agency fund. Farrell will put something together to show it. Farrell says on page 93 it's the federal money that is expended. Total federal money was \$737,548. Farrell goes over the findings. Farrell asks if anyone has any questions. Farrell says he really appreciates working with us. Farrell says they will go in this summer and catch things before we close the books. Chris asks if she should call Farrell when she goes to close the book. They say yes. Farrell says on the claim forms that are being submitted, if the claim form doesn't have a department head signature or fund the controls aren't tightened. Farrell says if you signed a claim but did not attach any documentation he can't tell what happened. Farrell says if you travel and there is no accountability behind it according to the IRS, it has to go through wages. Farrell says if you want to go to a conference attach an agenda and receipts so that he can tell. If

there is a meal for lunch, but the conference had a lunch, that may not be fine, but maybe it is fine. Documentation is important for protection. Farrell will get the Veba # and get it entered in.

Motion by Commissioner Hegsted to amend the agenda at 10:30 to add the Extension Office parking lot improvement because it just came up. Second by Commissioner Farnsworth. Motion passed unanimously. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

Extension Office – Lorie Dye

- **Parking Lot Improvement**

Lorie says she'd like some gravel for the parking lot to even it out so that she can put the storage building there. Lorie called Road and Bridge and they told her to get approval from the commissioners and if it would come out of her budget or if it would be a donation. Chris says it would have to be billed from Road and Bridge to our Building and Grounds because it is gravel. Chairman Raymond asks Lorie to get an amount and then come back to the commissioners. Chairman Raymond asks how the storage building is coming. Lorie explains that she checked with Mr. Daku and her storage building wasn't built. Lorie ordered a kit from Lowes for \$1,200. Lorie says we will have the same amount in it and they will be building it. Chris says she needs a list of volunteers who will be building it so she can call State Insurance and put them on for worker's compensation. The commissioners table their decision until they hear back from Lorie.

Christine Boulter leaves at 10:43 am.

Emergency Management – Emily Kramer

- **Disaster Expenditure Policy**

Emily explains that we are revising our emergency operations plan and in our standard operating procedure we have an emergency expenditures and approval process that needs amounts set. Emily mentions that we need to set an amount for non-budgeted disaster/emergency expenditures and aggregate disaster costs. Emily proposes \$1,000 for non-budgeted disaster/emergency expenditures and an aggregate of \$10,000 or \$20,000. Discussion held.

Motion by Commissioner Hegsted to set \$1,000 for expenditures and an aggregate of \$10,000. Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

Recess at 10:47 am.

Motion by Commissioner Farnsworth to move the Sheriff up to 11:10 am because of time available. Second by Commissioner Hegsted. Motion passed unanimously. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

Sheriff – Blair Olsen

- **Card Swipe Agreement Signature**

The Sheriff mentions that they are going to put in the credit card swipe machines on their computers in driver's license for concealed weapon permits and the jail accounts. The Sheriff needs a signature on the Payport agreement. The Sheriff mentions that the credit card company charges a fee of 3% plus a \$1 on every transaction. The Sheriff is going to notify customers

about the fee so that they have a choice. The Sheriff says he also has an ATM machine and accepts checks.

The commissioners and the clerk sign the card swipe agreement between Jefferson County Sheriff's Office and Payport.

Robin arrives.

Social Services – Christine Boulter

- **Executive Session 67-2345(D)**

Motion by Commissioner Farnsworth to go into executive session at 11:16 am pursuant to Idaho Code 67-2345(D). Second by Commissioner Hegsted. Roll call taken. Hegsted – aye. Farnsworth - aye. Raymond – aye. Motion passed unanimously.

Commissioner Hegsted leaves at 11:25 am.

Moved back into open session at 11:32 am.

Motion by Commissioner Farnsworth to deny #2013-44, to deny #2013-48 for nonmedical indigence, to table #2013-50 for medical review, and to approve #2013-51. Second by Chairman Raymond. Roll call taken. Farnsworth – aye. Raymond – aye. Motion passed unanimously.

Lunch

I-Work

- **Preview New Building Permit Program**

Naysha states that someone was going to present a new building permit program, but the person that they have been dealing with is no longer with I-Work. Computer Arts is going to do some upgrades. The problem is that the gentlemen who created the initial building permit program disappeared so they went with Computer Arts. Naysha says we are unique because we issue a building permit refund; they tried to modify it as best as they could. Naysha is looking at doing something different with the building permit program. Naysha thinks the nice thing with the I-Work program is it's all online. The contractors can schedule their inspections, Jeff can pull up the inspections, and he can put all the notes electronically while in the field. Naysha says other municipalities use I-Works. I-Work works mostly with road districts. Naysha has talked with other building officials and they say there are other programs out there, but they are expensive. Naysha can't do a daily cash drawer with the Computer Arts program. Naysha is going to put it on hold until Computer Arts is done with their upgrades. The permit management system is \$1,600 annually. The first year is \$1,000 to set it up. Naysha says we pay \$1,654 for just the building permit with Computer Arts. Commissioner Hegsted asks when we would do a switch out. Naysha says by September. Commissioner Hegsted says we could put a clause in it that if they don't perform we can get out within 30 days. Naysha will find one more bid for three bids and check into a probationary period.

Planning & Zoning – Naysha Foster

- **Re-instating Conditional Use Permit – Port of Entry**

Naysha says we do conditional use permits for different types of uses for different zones. We do an annual review letter and if we don't get a response we consider that the use is no longer there and we revoke it. The Port of Entry did not respond to our letter so we revoked their conditional use permit. They responded and said they hadn't heard from us. This is an action taken by the Planning and Zoning Commission and so Naysha needs to get the commissioners approval. The conditional use permit was for a weight station, convenience store, and restaurant. The two other uses are not there and we could revoke the other two uses. The commissioners tell Naysha to revoke the convenience store and restaurant because those uses were not established. Robin arrives at 1:22 pm. The only condition was that they get a building permit in April 8, 2002. Naysha recommends reinstating the one use but not the convenience store or eating establishment. Robin left at 1:25 pm.

Motion by Commissioner Farnsworth to reinstate the Port of Entry conditional use permit for the weight station. Second by Commissioner Hegsted. Motion passed unanimously. Motion passed unanimously. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

- **Intermountain Auto Contract Amendment**

Dale Boone says the agreement that we have is six years old. Dale wants to address the clause that it discusses vehicles. Dale has a dealer's license and would like to put some vehicles outside. Dale is planning on changing the fence and needs to get a building permit. Dale shows a picture of his yard. He explains that they unload cars by the edge of the road. Dale is planning on rerouting the fence and shows the commissioners a picture and shows where the customer parking will be and vehicle unloading will be. Right now, the vehicles they have for sale are inside the fence. Dale would like to move the cars outside the fence. Commissioner Hegsted asks if they would be operable cars. Dale says yes and it wouldn't be a lot. Commissioner Hegsted asks how many spaces. Dale says 10 to 15 spots. Chairman Raymond asks if the area they have in mind is on private property. Dale says yes. On the east side of the property along the highway going from Ucon to Rigby. He explains they have a cement berm and a planter where they park some employee vehicles and they plan to park the cars there. Chairman Raymond asks if he is suggesting amending item number 6. Dale says yes and at the time of the contract, he stated he would like to be able come back and talk about this. Chairman Raymond asks if it would require anything from the Planning and Zoning Commissioner. Naysha says the items wouldn't. Chairman Raymond says if he can help a local business grow and keep our arms around it he would encourage it. Commissioner Hegsted commends Dale on all he's done and he'd make a motion to extend the lot to add ten to fifteen spots for operable cars as long as they stay on private property.

Motion by Commissioner Hegsted to have staff prepare an addendum stating that ten to fifteen operable vehicles shall be allowed to be parked by IAR outside of the compound. Second by Commissioner Farnsworth. Motion passed unanimously.

Naysha asks if they would like to sign the agreement or for an addendum to be prepared. The commissioners say an addendum, but to have the Chairman sign it.

- **Sign Dansie Mylars**

This was seen in January and it's an administrative plat for Dansie's Dental. The commissioners approved the site plan and at the time of approval they didn't do a mylar at the time because of the expense in case the commissioners requested it. The commissioners sign the mylar.

Emily mentions that Lorie emailed and it will be \$50 for the 3 yards of gravel that Lorie mentioned this morning.

Motion by Commissioner Farnsworth to pay out of building grounds for 3 yards of crushed gravel for \$50. Second by Commissioner Hegsted. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

Recess at 1:51 pm.

Jefferson Soil & Water Conservation District – Richard Jacobsen

- **Request Funds**

Richard mentions that during the past year they had the weed meeting which was over 40 people, the information presented was pertinent, it went two hours. The Envirothon expanded and they sent three teams to Challis last week to the Living Water Ranch. The tree sale has become smaller. The funding from the federal government is less. They sold out of all the trees that were ordered. They are selling ornamental, maples, and fruit trees. They had a few blue spruces in buckets and they went. They also provide fabric and staples to fight the weeds. Richard explains they have a machine available to rent and it digs the trench and lays the fabric down. They have a tree planter available. Funds are down but they still had \$600,000 come in to Jefferson County. They are still working on contracts to help put in sprinklers. There is a push from sprinklers to surface irrigation. In 2012, they offered four \$500 scholarships. One of the applications that would have been approved was misplaced and so they did five scholarships for students going into natural resource fields. The scholarships are available for three years. They will be applicable after the first term of college. A new program to address the wind erosion problem in the western part of the county has been started. Richard is requesting a continuation of funding. The \$9,500 goes towards salaries, weed meetings, scholarships, funding for the marathon, newsletters to advertise programs, and conservation camp for fourth to sixth graders.

Motion by Commissioner Hegsted to support \$9,500 to the Jefferson Soil and Water Conservation District as we did in the past barring unforeseen circumstances. Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

Shaun Bills

- **County Wellness Testing Report**

Shaun distributes the wellness testing results. Shaun says we had pretty good participation. About 98%. Shaun mentions that in the general demographics persons with conditions that warrant follow-up with a physician people came up high. 28% of the group hadn't had any recommended preventative health screenings. There is an opportunity for some education. Emphasizing when preventative screenings need to be done. Shaun says we had about 38.6% of the rate that is obese. Chris asks why the obese aren't counted in the overweight. Shaun says there are different categories. There are different risk levels. Shaun says this is a good indication of where people are going. In the group, there are four people who are low risk, 52

people are moderate risk, 82 high risk, and 7 very high risk. Shaun says the testing risk levels are based on blood work. Page six goes through the breakdown of risk factors for the total assignment. 17% of the group total cholesterol put them at a high risk. LDL cholesterol may be room for education. 87.6% of people perceive they are of good health on page 11. On page 5, based on blood work there are a few that aren't so healthy. Coronary, cardiovascular, and stroke risk 46.9% of group are at moderate risk. Cancer there is always a higher number because more risk factors are assessed. 46.2% are at risk for cancer. Cancer awareness and prevention would be great for education. Shaun says the high risk of mental disorder affect their health, we are at 27.6%. Nutrition and eating habits 39% perceived they had good eating habits and 32% actually had good eating habits. Robin arrives at 2:37 pm. People who drink 3 times or more are at high risk for alcohol abuse. If you are not getting good sleep, that pulls the health number up. The group average stress score was normal good scoping stress levels. Based on information they identify that someone with 25.6 days a year. Productivity is difficult to quantify. It's hard to see where we gain or lose productivity. If we can address these issues we get more bang for our buck. Robin leaves at 2:44 pm. On page 22, Shaun says it shows the employee's willingness to change their lifestyle. Shaun asked if there was any feedback on the report. Marilyn says everything is good.

Carlos Aponte

- **Health Insurance Discussion**

Carlos introduces John Simmons who does the work for our Veba account since 2004. John is a benefits attorney and we have been leaning on his expertise. 23 years out of 29 years practice. Obamacare is the biggest change. It takes a larger employer with 50 more employees and puts them in a player penalty. A major key is counting employees. Suppose you have 73 full time employees, but under the definition you have 80 full time employees. You would face a penalty for not offering it to 75 of the 80. Even though you are providing that insurance you can find yourself paying a penalty 80 – 30, \$100,000 penalty. There are 104 pages of how to count employees. It doesn't affect payroll, but whether they are going to count in the penalty calculation. In January 2015, any large employer will have to do a new tax return. The 60.56 section will require by January 31, 2015 that you have to send a report to the IRS on a month by month basis with how many full time employees you had and each January after that. IRS will ask if you provide health coverage, does it meet minimum, and is it affordable. The last one is a variable. Employers will have to measure employees that they have because employees are not necessarily stagnant and the question is when you have to start treating them as a full time employee. 12 months look back period or measurement period. If an employee hits 30 or more hours on average they will have to be treated as a full time employee. The next year they may not have to be counted. Carlos says if you have some employees drop below the hours for sixty days, we can take them off the policy. Marilyn asks about the seasonal employees. John says if they are truly seasonal (school districts are not seasonal). If it has a weather component you are probably seasonal. John says you don't give them duties that can be done off season. For example some weed sprayers don't fix machines, but a mechanic can make the changes year around. So if you have a weed sprayer fixing machines then they aren't seasonal. If you hire them for purely seasonal duties you can put them on a probationary year, you look at it do an average, if they hit 30 or more, they have to come on as a full time employee. If you hire a new part time employee you can put them on one year probation. If you hire a temporary employee you may have to offer insurance if the average is above 30. Chris asks about contractors. Carlos

says no, contractors don't get a W2. John mentions the Blackfoot school district has outsourced bus drivers, etc... John and Carlos mention you could hire the weed sprayers as contract employees. There is another penalty that can be designed into the advantage of the county and the employee. If you do offer coverage, employee only coverage, if what his/her share of the premium exceeds 9.5% of his household income he/she can go to the exchange and buy insurance. It may be to your advantage if you make insurance unaffordable. \$3,000 penalty if an employee goes to the exchange and buys insurance. The employee will just pay a percentage of household income at the exchange. John says we want to avoid the group penalty. If all waive and go to the exchange you would pay \$3,000 for each. Carlos says if you open it up for one person it will trigger. John says you are not allowed to ask an employee's household income. The county will get a certification from the IRS. The 9.5% you need to look at one income. If you make it so no employee would have to pay more than 9.5% of what the county pays the employee you are designed out at that penalty potential. Carlos says he foresees the day where we pay a flat percentage, another employer is shifting their contribution and Carlos foresees employers shifting contribution to single employees. Carlos says potentially families will be split if we are meeting the 9.5%. John says 9.5% of \$40,000 is almost \$4,000. If you make them eligible at the exchange they could get insurance for \$800 a year. John says you don't have to make a decision in 2013, you can be fluid in your approach. How many people are going to go to the exchange when it opens up in October is the question. All employers will have to give a notice of the exchange by October 1st and provide a notice for all employees within 2 weeks after hire. John says HIPPA is changing. As an employer you have a duty to administer the health plan to keep that information contained and only in the hands of those who have a legitimate need. You have to have a written policy on privacy and security. Robin arrives 3:16 pm. John mentions that a business association contract is needed. A couple of things are changing they have more beefed up policies and procedures that you have to have with HIPPA. The destruction of records, business association agreement and own policies, the presumption is it was breached and you have to report it unless you can investigate it and report that it wasn't. Robin leaves at 3:19 pm. John says the county will need new HIPPA and privacy policies. Carlos says there will be a lot more scrutiny. Carlos does not feel as comfortable with what we have with Blue Cross. John says on the Obamacare if you design out of the individual penalty by buying down, paying enough of the coverage, you would never have any data feedback on how many people are going to the exchange. In Utah there are about 300,000 people who are not covered and they have 8,000 people now in the exchange. They are going to do a split open to small employers, if an employer goes and registers it opens the doors to the employees. If an employer doesn't do that, they have to go to the federal exchange. If you design out, you won't know how many will go. Some employers are going to design by keeping their policy and then monitor how many are going to the exchange. If you start with the buy down of 9.5% you will never know what would cost the most. Marilyn asks if you would want to keep the policy the same to keep the grandfather. John says if you make it so the employees pay less you don't lose your grandfather. If they pay more than current we would lose our grandfather. Carlos says we need to do an analysis first. Marilyn that there are about 10 that have waived the insurance. John asks if the 10 that have waived have insurance through their spouse. Marilyn says yes. Carlos says you have to look at how much you would pay if all 10 go. John says if they happen to have an income under 250% the federal government will help them with their deductible, etc... Carlos says there are some taxes and fees that we won't have to comply with. Chairman Raymond asks what the fee would be for the analysis. Carlos says the policy and procedure

would be a fee. Chairman Raymond asks John for his costs. John says different employers have different needs. About \$2500 to \$3000. Right now the HIPPA is so new it's a little premature for him to provide a cost. John can review our entire policy and it was \$2,000 for Fremont County and report anything in a letter and let us know what the HIPPA privacy documents would cost. Commissioner Hegsted is in favor of hiring John to review the policy and conduct an analysis. The commissioners ask if we could use the Veba account to pay for the review. John says you could minus it out of the VEBA.

Motion by Commissioner Hegsted to hire John to do an analysis and review the personnel policy not to exceed a total of \$5,000. Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

Elections – Shonna Allred

- **Resolution 2013-11**

Shonna says they have items beyond the retention schedule to get rid of and she needs the commissioners to authorize the destruction.

Motion by Commissioner Hegsted to adopt resolution 2013-11 to destroy purged, cancelled, challenged, and deceased voter registration cards up to 2010. Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

- **Punch Card Table**

Shonna says there is a punch card table out there that hasn't been used for at least six years. The tank Shonna got rid of. Shonna would like to take the punch card table. Shonna thinks its worth about \$20. Shonna explains that she sold everything she could two years ago. Commissioners agree to sell the punch card table to Shonna.

Motion by Commissioner Farnsworth to sell the punch card table for \$20 to Shonna Allred. Second by Commissioner Hegsted. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

Jim Boulter arrives.

Assessor – Cody Taylor

- **Personal Property Estimates**

Cody mentions she needs help on a couple of businesses that haven't responded on personal property. Cody hasn't heard anything from the clothing store Beloved. Style Unlimited is \$3,600 so Cody recommends \$4,000. The commissioners agree.

Cody hasn't heard from Digital Satellite. Cody doesn't think they would have a lot of equipment and recommends \$3,000. The commissioners agree.

Cody hasn't heard from the tattoo shop, Inks Anonymous. Cody called Bonneville County and the tattoo shops run anywhere from 1,000 to 10,000. Cody recommends \$5,000. The commissioners agree.

Cody hasn't heard from Down to Earth Floral. Floral classics is \$2,000. Cody recommends \$3,000. The commissioners agree.

Cody hasn't heard from the furniture store, World of Discovery. They don't have a lot of stuff. Cody recommends \$1500. Commissioner Hegsted says \$2,000. The commissioners agree to \$2,000.

- **M&B Investments – Developer Exemption of Assessed Value**

Debbie says M & B Investments applied for a developer exemption. Market Value is \$276,000, exempted \$207,000, and \$69,000 is taxable. Commissioners sign. Robin arrives at 3:52 pm.

- **Homeowner Exemption**

JaLene requests a homeowner's exemption to be applied. The home is new to our county and there was some confusion if it was manufactured or stick built. So it got passed around the office. The home is a stick built. It was moved from one county to ours. JaLene says the packet was given to her on April 29th. JaLene says if we knew we would have contacted them. They had the homeowners' exemption in Rexburg.

Motion by Commissioner Farnsworth to authorize a 2013 homeowner exemption for parcel #RP04N39E100010 owned by Betty Rowbury. Second by Commissioner Hegsted. Roll call taken. Farnsworth – aye. Hegsted – aye. Raymond – aye.

Recess at 3:56 pm.

Commissioners

- **Commissioner Meeting Minutes**

Motion by Commissioner Farnsworth to approve the minutes of April 22, 2013. Second by Commissioner Hegsted. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye. Motion passed unanimously.

- **Claims**

The commissioners have a few questions on claims. Commissioner Hegsted asks Jim Boulter about the rent on the roller if it is for two months. Jim says it's for one month. Chairman Raymond asks if we are using it all the time. Jim says pretty much that's all we have. Chairman Raymond mentions that there was a road out on the Westside. Would we use this roller or the one behind the grader? Jim says probably the one behind the grader. It depends on the road. Commissioner Hegsted asks about the rental on the light tower generator. Jim says that is our power source at the pits. Mainly to heat the equipment up to run. Crystal does not have power, Cinder doesn't have power. It has a nice runtime, 56 hours, and an option of lights. This rental will accrue dollars to owning. Chairman Raymond asks if this is the only one we have. Jim says yes since last winter when the two died. Jim says this is on a rent program idea. If funding isn't available we can just turn it back. Jim says that the light tower generator and roller aren't essentials and can be turned back. Commissioner Hegsted asks about the rent on the excavator. Jim says they rented a big 320. Commissioner Hegsted says don't we have a backhoe and an excavator. Jim says it took a lot more machine than we have for the demolition of the beam. Commissioner Farnsworth asks if we own the excavator we have. Jim says yes we do, it's a

trade with Solid Waste. Commissioner Hegsted asks if the one we rented is covered by the emergency bridge grant. Jim says yes it will be run through. Commissioner Farnsworth asks about the cement for the Long Island Bridge. Jim says it's on 550 N. That's the one we shopcreted. Commissioner Farnsworth mentions the address on the claim and Jim says that would be the Mud Lake one. Commissioner Farnsworth says there were three charges of \$1,082. Commissioner Farnsworth asks if the entire bridge is concreted. Jim says yes the Lonesome Dove one is concreted. Commissioner Farnsworth asks about the claim for detour signs for the culvert. Jim says we didn't have detour signs or they were somewhere else. Commissioner Hegsted asks do we buy signs as we need them. Jim says yes. Commissioner Farnsworth asks how many yards of concrete can be hauled. Jim says 9 and he always has his guys plan on one extra load in case needed. Commissioner Farnsworth asks about the repairs on the tractor. Jim says we wore the transmission out on the tractor. Commissioner Farnsworth asks about the transmission claim. Jim says it was for solid waste, Gaylord's pickup.

Motion by Commissioner Hegsted to approve the claims dated April 22, 2013 through May 10, 2013 to total \$419,286.96. Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

- **Storage Building**

Chairman Raymond says that discussion was had on a need for a storage meeting and there is a need. Commissioner Hegsted says he feels it would be money well spent if we went with something bigger. Commissioner Hegsted asks the Sheriff about what search and rescue needs. The sheriff says he has waterways money and some money set aside in search and rescue. He would need something to store the large patrol boat. Central Fire has started charging us storage. He would also need something to store evidence in and a bay large enough to store a vehicle in for a number of days on a major crime to hold for evidence. The Sheriff says if we build it large enough he could share it with Scott. The Sheriff says the building needs to be constructed in the fashion that it will last a long time and compatible to our building. It should have power and access to some heat source. It would be nice to eventually have water and a drain in there. With those thoughts in mind, the Sheriff has roughly \$23,000 from Waterways to use on a building. The Sheriff says if we don't use it there is a chance we could lose it. The Sheriff has \$5,000 to \$6,000 in the Search and Rescue Fund. The Sheriff depending on the time of year when we need it he may come up with \$5,000 out of the local waterways. The Sheriff would also ask if we are going to use it for storing other equipment that the county come up with some funds out of building and grounds. Looking at the southwest corner of the building for the building's location. Chairman Raymond asks is the current garage now adequate for elections storage. Chris says we can house what we have just fine. Commissioner Hegsted asks how much room Scott would need. Scott says his footprint would not need to be that big. Robin says 24 x 48. The Sheriff says we would need it deep enough for the big patrol boat. It would need to be 25 to 26 ft deep. The Sheriff says we need to set it in an area that we can build on to in the future. Tad says his 40 x 40 with 3 bays that was insulated cost \$18,000. The Sheriff says if they would like he could get something drawn up and get some estimates. Commissioner Farnsworth asks what equipment Scott stores. Scott says a snow removal machine and mower. Commissioner Farnsworth asks if we fall under liability having Scott's stuff stored. Scott says he has insurance. Chris says it's covered. Robin says the key is that we have to have certain things separated from other things. The Sheriff says 48 would be plenty of space. The Sheriff asks what they are

looking at for exterior. Commissioner Hegsted says that is what is really going to drive the price up. The Sheriff offers to get some estimates and ideas for the next meeting. Chris asks if we would do the compound. The Sheriff says probably not for this one. Chris says this may be a good time to look at a compound. Chairman Raymond says we better take it one step at a time. Chris says did we discuss what other buildings we are looking at futuristic so we place it in the right spot. Commissioner Hegsted says the west side was reserved for additional holding facilities. Chris mentions we talked about court and probation. Commissioner Hegsted says we talked about a prosecuting attorney office. Robin says a law administration building and maybe we should consider placing the shop off towards Doves. Robin says you could put the storage straight out from the sally port. The Sheriff will have some estimates for the next meeting. Robin mentions the mainline is right out there.

- **GIS Contract – School District #251**

The commissioners sign the memorandum of understanding between Jefferson County and the Jefferson School District 251 for GIS.

- **Road & Bridge Report on Assignments/Crushing**

Commissioner Hegsted asks about 500 N next to driving Range. Jim says they ran two different areas of speed study. Jim uses 85% speed. On 500 N next to driving range it was 48.8 mph. On west of 4200 E on 500 N 85% was 51.9 mph. Chairman Raymond asks if the machine is rubber strips. Jim says its rubber hoses. Jim says this is just a speed study and for a more in depth it would have a traffic engineer counting how many driveways are coming in and out. Normally we use the 85%. Jim says he didn't realize that the Sheriff took out the speed cart out at the same time as the study. Chairman Raymond says this gives us a pretty good idea. Chairman Raymond asks what our goal is. Commissioner Farnsworth says when we discussed dropping the speed limit on the overpass we did a study. Chairman Raymond says there is a safety issue at the golf course. Commissioner Farnsworth says the other big issue is the parking and the cars that go off the road breaking up the asphalt. Chairman Raymond asked if signage has been changed for the overpass. Jim says no not that he knows of. Jim says they got fired up on Thursday afternoon and they are crushing today. They ran into a lot of small material. Jim had them rescreen twice trying to get as much crushed as we can. Chairman Raymond says they are crushing in the crystal pit. Jim says yes. Jim says they are doing dust control on the area they are driving on. Commissioner Raymond says have you found any one washing rock for a demonstration. Jim says he doesn't know of anyone who actually has a wash plant. Jim says everyone that he knows of just runs screened rock. Commissioner Farnsworth says Jerry claims we can wash our own. Jim says generally we shoot the pile with water so that the rock sticks better to the surface. Commissioner Farnsworth asks what the State does. Jim says he doesn't know. Jim says he can ask them. The commissioners ask him to check with the State. Jim asks what we should do on the speed study. The commissioners want to think on it.

- **Landfill Tonnage Fee**

Jim says this was going to be the meeting to visit with DEQ, but right now he doesn't have any fee changes. His budget is holding fine, but if there are any mandates we'll have to discuss that. Chris says if there is a potential maybe we need to do our contracts contingent on DEQ. Jim says they are saying they want to go to Appendix B testing over 200 constituents. Right now we have tested 7. That does change to the testing of the well. Chairman Raymond asks what our normal

time is for changing fees. Chris says by the 1st of June. Chris asks Robin if we can word the contract contingent on DEQ mandates. Robin says we could, but most likely it won't hit this year. Chairman Raymond says we will move forward. Jim says the professional engineer is the one piece. Jim says she's discussing maybe a new down gradient well closer to the garbage and an up gradient well further. Chris asks how much they are. The commissioners maintain the current fees for this year.

- **Burgess Bridge Contract Change Order**

Jim says he had to make a little change on the cost of the bridge because of a change on the bridge skew. Jim says the beam plans got approved. Jim says they contacted the CCI crane company and it will be \$3,500 to \$4,000 to set the beams. Chairman Raymond asks if Jim has seen what the State does. Jim says that's called a snorkel crane. Jim says if we have to do any work on river bridges we could do something like that.

Motion by Commissioner Hegsted to approve the change orders for the bridge at 266 N 3900 E to total \$635. Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye.

- **Quit Claim Deed for Turn Around at 2900 East**

The commissioners review the quit claim deed for the turnaround at 2900 east.

Motion by Commissioner Hegsted to approve the quit claim deed at 2900 east. Second by Commissioner Farnsworth. Motion passed unanimously.

- **Review Mail**

Commissioners review their mail.

- **Sign Residency Forms**

Commissioners sign the certificate of residencies.

- **Executive Session 67-2345(B)**

Motion by Commissioner Hegsted to go into executive session at 5:15 pm pursuant to Idaho Code 67-2345(B). Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye. Motion passed unanimously.

Moved into regular session at 5:57 pm.

Discussion held on personnel issues.

Attorney – Robin Dunn

- **Executive Session 67-2345(F)**

Motion by Commissioner Hegsted to go into executive session at 5:58 pm pursuant to Idaho Code 67-2345(F). Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye. Motion passed unanimously.

Moved into regular session at 6:08 pm.

Discussion held on pending litigation.

- **Executive Session 67-2345(B)**

Motion by Commissioner Hegsted to go into executive session at 6:08 pm pursuant to Idaho Code 67-2345(B). Second by Commissioner Farnsworth. Roll call taken. Hegsted – aye. Farnsworth – aye. Raymond – aye. Motion passed unanimously.

Moved into regular session at 6:15 pm.
Discussion held on a personnel issue.

Motion by Commissioner Hegsted to authorize Robin to mail a letter to Idaho Bonk Bank. Second by Commissioner Farnsworth. Motion passed unanimously.

Chris mentions that we need to cancel the June 10th meeting because of the clerks and commissioners conference and ask the commissioners when they want to meet. The commissioners will meet on June 17th at 10:00 am.

Motion by Commissioner Farnsworth to adjourn at 6:25 pm. Second by Chairman Raymond. Roll call taken. Farnsworth – aye. Raymond – aye. Hegsted – aye. Motion passed unanimously.

Chairman of the Board

Clerk of the Board

County Clerk