

**JEFFERSON COUNTY COMMISSIONER MEETING MINUTES
MARCH 5, 2018**

Meeting called to order at 9:00. Those present are Commissioner Hancock, Commissioner Martinez, Chairman Farnsworth, Clerk Colleen Poole; Audrey Moon is clerk of the board. Pledge of Allegiance led by Commissioner Martinez. Prayer offered by Commissioner Hancock.

MIDWAY MOSQUITO ABATEMENT – TYLER SIMMONS – DEAN FULLMER - BARBARA MUGLESTON – KACEY NIELD

• **REPORTING**

[9:01:50 AM](#) Have the board from Midway Mosquito Abatement present. Tyler mentions they had been asked to come in and report to the board. Commissioner Hancock thinks this is a state requirement. Commissioner Martinez appreciates them coming in because they have had some calls. Barbara said it was another wet year. Chairman Farnsworth believes they have had questions because they had not seen them as much. Dean mentions the pre-treatment does a lot more than the fogging treatment. Barbara said the public does not realize this. Colleen said she had them come in because they had not been reporting. May start doing this during budget time. Commissioner Hancock asked what the Midway Mosquito Abatement District covers. Barbara has a map at home but not with her. There are two divisions within the county. There is a Jefferson Mosquito Abatement and Midway Mosquito Abatement. They have several districts within their areas that they are over. Commissioner Hancock said this county is split in half and they are board members for different areas. Barbara said the mosquito abatement was put together when Tad Hegsted was a Commissioner.

[9:07:47 AM](#) Tyler thinks a piece of Roberts has their own abatement district as well. Commissioner Hancock said they have a great deal of cash in this district are they levying to high? Colleen said they have not been taking their maximum allowed percentage. Barbara said they have backed off on this for the last four years. Last year had to use an excessive amount from their emergency fund. If they had a major outbreak of West Nile it would take this money fast. Commissioner Hancock said this is at a million dollars knows it makes sense to keep some just do not want to overtax the citizens of the county. Chairman Farnsworth would not want to see this go too low. Barbara said they have not taken the three percent but was advised by Colleen not to drop this too low because then they cannot catch up. Tyler said they are at a point now where this should continue to escalate. Dean said they gained \$100,000.

[9:11:21 AM](#) Chairman Farnsworth asked on the equipment. Tyler said none of them are paid to do this. Did not want to pay individuals to run this. Contract this out to Clark who has all of the equipment and have done a really good job. Dean said they have done a good job and have the equipment. This is what would really eat up their funds to maintain and purchase this equipment. Is a late comer into this board but they have always been competitive when bids have come out. Tyler mentions from doing this for so long they know where everything is in the county. Do a good job with scouting and pre-treating. Kacey said they are good at not only fixing the problem but help explain solutions. Provides numbers for the Commissioners to call if they need assistance. These numbers are provided on the county website. Barbara will provide them a map so they know the areas.

[9:16:26 AM](#) Barbara mentions that the rubber tires are the worst breeding ground that people have and are unaware. Sometimes they need to think about where mosquitos are located. Chairman Farnsworth said he was told they are doing a lot of pre-treatments. Barbara had signs that they used to put in the ponds so it is visual that the ponds have been treated. These are now weathered they have considered replacing these. The treatment is pellets that go into the pond and kill the larva. Dean said this is pinpointed specifically for the larva. Tyler said they have to be very careful with treatments because they go into the water. Tyler said as they look over the information they would be happy to answer any questions they have. The expenses are mainly for Clark to provide their equipment. Also have the costs for the use of the meeting rooms and publishing notices for the meetings. Barbara said they have test pools and can catch the mosquitos and test them.

[9:20:50 AM](#) Barbara said there are different types of mosquitos have the nuisance that just bite and bug us. Tyler said they are all for any ideas on how to make the taxing better or more fair. On the west side they do not treat as much because they treat populated areas. Have farmers that own 10,000 acres that never see a benefit because they do not have mosquitos. When they meet they try and take this into consideration when considering an increase. Chairman Farnsworth thinks everyone contributing helps stops a potential outbreaks. Thinks it's similar to those who do not have kids in schools and still pays taxes on those. Dean said they do aerial out in Mud Lake.

[9:23:31 AM](#) Commissioner Hancock said this looks like this is well done and appreciates their service. Just need to try and cover costs. Dean said they have a budget hearing every August. Colleen mentions that she attends these hearings.

NANCY DURHAM - APPRAISERS – JESSICA ROACH & PAT KELLEY

• **AG – FIVE ACRES AND UNDER**

[9:25:45 AM](#) Nancy and Wade Durham 1835 N 2000 E in Hamer. Jessica said this was a five acres and under that was denied last year and they were unable to attend a Board of Equalization.

[9:26:32 AM](#) Nancy states they qualified for this for several years and had not changed their operations at all. The note said they had to put cattle in for this to comply and so they did this for the last year. Would really like to go back to having this set up as a bona fide for-profit enterprise. Commissioner Hancock said this has to generate \$1,000 of income. Nancy said they do generate income. Commissioner Hancock thinks this must not have been presented correctly. Nancy said they had mules for an outfitting company. Was unable to come and get this information presented. Jessica said they spoke with the State Tax Commission because it is her husband renting the land for the mules. Suggested if they had cattle for grazing they would qualify. Nancy said they did so should not have any troubles with this year but they would like to go back to having the mules on the land. Chairman Farnsworth said they can have Weston review this not sure if mules are allowed it does say no horses. Nancy said they do not want to keep the cattle due to the fences would need repaired. Her husband Wade owns the outfitting business so he does rent the land. Had checks submitted as payments. Jessica would like to know because mules have never been brought in before.

[9:32:27 AM](#) Commissioner Hancock said they have to go by the codes and apply this countywide. Nancy said that the lease for the cows ends in April will leave her number so they can contact her.

[9:33:52 AM](#) **Motion by Commissioner Hancock to approve ag under five acres for Nancy Durham parcel #RP07N35E357201. Second by Commissioner Martinez. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

APPRAISERS – JESSICA ROACH & PAT KELLEY

• AG – FIVE ACRES AND UNDER

[9:35:31 AM](#) Jessica presents five more requests for exemptions on five acres or less. Commissioner Hancock said usually they go through these and make sure they meet all of the requirements. Commissioners review. Jessica said on the Gary Skidmore this is a bunch of grain bins that have been separated out. Jessica said the land is not being used for grazing. This is used for his grain and he does own a lot of land but not in this same area. Chairman Farnsworth said there is no crop being grown on this land but they can see what this is being used for. Jessica mentions this has been approved the last few years. Have had some with similar circumstances that they did deny. Cody mentions then they need to be consistent on these. Commissioners would like to have Weston clear this up.

[9:40:35 AM](#) **Motion by Commissioner Hancock to approve exemption for ag under five acres for Mathew and Julie Stoddard on parcel #RP006570010020. Second by Commissioner Martinez. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

[9:41:07 AM](#) **Motion by Commissioner Hancock to approve exemption for ag under five acres for Douglas Felde on parcels #RP005870050020, #RP005870050030, #RP005870050040, #RP005870050050 and #RP005870050060. Second by Commissioner Martinez. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

[9:41:52 AM](#) **Motion by Commissioner Martinez to approve exemption for ag under five acres for Wade and Sheree Peterson on parcel #RP006070010010. Second by Commissioner Hancock. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

[9:42:52 AM](#) **Motion by Commissioner Hancock to approve exemption for ag under five acres for Lone Hansen on parcel #RP006530000030. Second by Commissioner Martinez. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

[9:44:15 AM](#) Recess until 10:00

Open session 10:00

TREASURER – KRISTINE LUND – ASSESSOR – CODY TAYLOR - CHIEF DEPUTY ASSESSOR – MARILYN WILLIS

• TAX CANCELLATION

[10:00:11 AM](#) Cody said this is a property in the City of Rigby. Husband and wife were not on the property together they have worked diligently on this property to get the homeowner's applied. Before they moved they were able to get the exemption then they moved. The office went through the system and applied the homeowner's exemption. Was on at one time but by the time the assessment notices were mailed this had fallen off. When the new person bought this home they did not get the advantage of the homeowner's. Was a glitch in the Computer Arts software that removed the homeowner's exemption. So the tax bill did not include the homeowner's exemption. Contacted Computer Arts to try and help this from happening again. This is for Teresa and Agustin Rodriguez for a total cancellation of \$1,189.21. **(Exhibit A)**

[10:03:23 AM](#) **Motion by Commissioner Martinez to approve tax cancellation for Teresa and Agustin Rodriguez for \$1,189.21 on parcel #RPA0005014004B. Second by Commissioner Hancock. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

PARK & RECREATION – MICKEY EAMES

• ORDINANCES

[10:06:04 AM](#) Commissioner Hancock said they did not receive the changed copy so they just got this. Mickey asked if there are any changes to this that they have. Kevin Hathaway said under number eleven this included all animals but is especially for dogs. Mickey said that hooved animals are no longer allowed in the park. Chairman Farnsworth said this shows no horse, mules or hooved animals and dogs are allowed if leashed at all times. Commissioner Hancock said they have the area for dogs to be off leash. Mickey said these dogs still need to be attended too. Commissioner Hancock thinks this may need some clarification.

[10:09:27 AM](#) Mickey said the infractions are minor is \$25 first offense, \$50 second offense and \$100 for third offense. Commissioner Hancock said this still says misdemeanor instead of infraction. Chairman Farnsworth said any violations can be a misdemeanor as well as an infraction of \$25 for the first offense, \$50 for the second offense and \$100 for the third offense. Kevin said they can change this they need to take out misdemeanor section. Mickey would like to see higher fines but they will have to enforce this for these individuals to know they are serious. Chairman Farnsworth asked if they pay the fine and continue to let the dog run. Would they continue fining the same day? Mickey said if they proceed then they will be asked to leave the park. How is this enforced are these tickets given to the courts? Commissioner Martinez wonders if the person will not give them their information. Commissioner Hancock said if they give a hassle then they call the Sheriff's Office. Not sure how they handle the payments. Mickey is not sure how this works. Chairman Farnsworth said this would be similar to parking tickets and these are paid through the courts. Colleen said they would have to turn these over to the courts. Kevin said that they have the ability to take money at the park. Mickey said all the money from the gate gets turned over to the Clerk's office. Chairman Farnsworth allows comment from the audience. Audrey Wolfensberger believes they need to have clear language on the ticket if they are going to give one ticket right after another if they do not comply with leashing the animal. Chairman

Farnsworth thinks this is a \$25 ticket and the animal needs to be put back on the leash immediately. Mickey wants them to be able to receive additional tickets in one day and if it escalates they can be asked to leave the park.

[10:14:52 AM](#) Chairman Farnsworth said that they have the few changes in this ordinance. Kevin thinks they will have to make separate citations. Mickey discusses publishing the ordinance. Kevin had spoken with Weston and they could summarize the changes of the ordinance but cannot just say see the website. Mickey will get with Colleen to see how much this will cost to publish this. Kevin said they will try and get a ticket for them to look at as well.

- **VENDOR PROPOSALS & CONTRACTS**

[10:18:05 AM](#) Mickey has found someone that is willing to have paddle boards at the lake. Will still charge \$250 for the season. Did call the references that were provided by P&K Rental. The proposal and contract are both included. Would suggest they go ahead and get this approved so they can have boards available again. Have been doing this at Jensen's Grove in Blackfoot. Mickey had some issues with the previous vendor they did not want to pay the fee since they did not use any electricity. Moved his business to Idaho Falls and may be doing this somewhere else. Commissioner Hancock said they may consider doing a percentage. Commissioner Martinez said this is something good for small businesses.

[10:21:40 AM](#) **Motion by Commissioner Martinez to approve the vendor contract between Jefferson County Lake and P&K Rentals for \$250. Second by Commissioner Hancock. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

WEST SIDE SOIL & WATER CONSERVATION DISTRICT

- **BUDGET REQUEST**

[10:24:07 AM](#) Colleen said that West Side Soil & Water Conservation District had come in with a budget request. This is requesting funds and they need to have a signature to get their matching funds from the state. They should be coming in with a letter of intent for 2019.

[10:24:48 AM](#) **Motion by Commissioner Hancock to approve the claim for the West Side Soil & Water Conservation District for 2018 for \$2,500. Second by Commissioner Martinez. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

[10:26:23 AM](#) **Motion by Commissioner Hancock to amend the agenda to move the social services executive session up to 10:28 from the 11:00 block. Second by Commissioner Martinez. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

SOCIAL SERVICES – JACKIE MAUPIN

- **EXECUTIVE SESSION 31-874 & 74-206(D) – RECORDS EXEMPT FROM DISCLOSURE**

[10:28:13 AM](#) **Motion by Commissioner Martinez to go into executive session 31-874 & 74-206 (D) – Records exempt from disclosure. Second by Commissioner Hancock. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

[10:36:23 AM](#) Prosecutor Paul Butikofer is present
Open session 10:51

WEST SIDE SOIL & WATER CONSERVATION DISTRICT – JIM DIXON & JOYCE SMITH

- **LETTER OF INTENT**

[10:52:15 AM](#) Jim Dixon Chairman and Joyce Smith District Administrator for both the east and west side. Have given some money to Trout Unlimited for the area up by Twin Bridges. In 1997 with the wet year it changed the river course and they have been doing a lot of work on this. Have given \$10,000 for this. Jim said that Idaho Falls does not have as many ag areas. Commissioners review information. Chairman Farnsworth said that they are requesting the same amount of \$2,500. Commissioner Martinez asked about projects. Jim said these are Low Energy Sprinkler Application (LESA) pivots. Joyce said there is a picture in the performance report. This is around a \$300,000 project over a period of time. They can reconfigure some of the pivots to these. Jim said potato farmers think these may be too close to the ground.

[11:00:49 AM](#) Chairman Farnsworth said signing this shows their intent to budget \$2,500 for 2019.

[11:01:11 AM](#) **Motion by Commissioner Martinez to approve the letter of intent for West Side Soil & Water Conservation District for \$2,500 for the 2019 budget. Second by Commissioner Hancock. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

[11:05:23 AM](#) Joyce said they are looking at a large workshop next year with a very interesting speaker.

[11:06:36 AM](#) Recess

[11:17:36 AM](#) Deputy Prosecutor Weston Davis is present

[11:17:36 AM](#) Prosecutor Paul Butikofer is no longer present

Open session 11:17

DEPUTY PROSECUTOR – WESTON DAVIS

- **LEGAL COUNSEL: EXECUTIVE SESSION IC 74-206 FOR PERSONNEL, HIRING CONSIDERATION, EMPLOYEE EVALUATION AND COMPLAINTS (1)(A) & (B), PENDING LITIGATION (1)(F), OR DELIBERATIONS ON LABOR NEGOTIATIONS OR PURCHASE OF PROPERTY (1)(C) – (AS NEEDED)**

[11:17:05 AM](#) Chairman Farnsworth said on the five acres exemptions they have to show \$1,000 income they have to grow a crop or graze the land. In this it does not say anything about mules for an outfitting business being on the land but he knows that horses are not allowed. This may follow under their interpretation. Jessica said they have to meet Idaho Code 63-604 but the five acres or less also have to prove the \$1,000 income. Have a lady that her husband owns an outfitting company and the mules graze on the land. Then the mules are taken to Montana for the outfitting company. Weston asked if this is a for profit enterprise. Look at subsection three. The homeowner may need to look at this if it is used by the owner to be sold for or leased by a bona fide profit making enterprise. Is the property being leased? Jessica said this is being leased between husband and wife. Weston said that husband and wife can lease the property to their own LLC because this is a separate distinct entity. This makes it so they are not leasing this just to themselves. Could possibly do a DBA. Jessica said her name is the only one on the deed of the property. Chairman Farnsworth said they used cattle this year because this was denied the previous year. Now they want to know if they can move the cattle out and put the mules back on. It does not say anything for mules for business. Feels this is a gray area they are not sure how to handle. Weston asked if they have submitted an application. Commissioner Hancock said this years was different because they had cattle not mules. Weston said they cannot tell them what they can and cannot do. Commissioner Hancock asked if mules qualify for the exemption. Jessica said this may be more of a commercial business than agriculture. Weston is looking if they could qualify under a different subsection. Jessica said they were denied last year this year she qualified but wants to know how they can qualify with the outfitting business. Weston understands this. Problem he has he does not believe the county should ever be in a position where they say this is permissible. They can submit the application and it would be up to the board at that time to decide otherwise it puts them in an unfair position. This would also give them free legal advice. As much as they want to help them they cannot tell them what they have to do to be able to qualify. Do not want to give advice on how the code applies to the situation. If they are vague they can put everything in to prove their case and then it is up to the Commission. Want to be clear they cannot give legal advice. Cannot do their tax research for them. Will not pre-approve applications. The code itself and how they structure their business to qualify is their prerogative.

[11:31:17 AM](#) Chairman Farnsworth thinks they can look at this as agriculture adventures. Thinks they can do their research and they will look at this next year. Jessica said these exemptions are at the Commissioner's discretion. As a Board of Commissioners not sure she should be making a call. Weston said they could say they are happy to have them submit an application that has listed the statutes for them to look at. If they think the commission will have any questions they can provide any information they deem necessary. Commissioner Hancock thinks they can point out they need to look at if this is truly agriculture or is this a commercial adventure. Commissioner Hancock said they have to follow state code.

[11:35:50 AM](#) Chairman Farnsworth goes over the next property has grain bins. Commissioner Hancock said these are used to store grain. Chairman Farnsworth said they want to count the grain bins as ag exempt but this is not contiguous to the other land the individual owns. Commissioner Hancock shows Weston the area. Commissioner Hancock said this is 4.6 acres. Weston asked if the other land he leases is at all contiguous. Jessica said that this would not come before them if it was. Chairman Farnsworth said clearly this falls under ag. A shop where tractors are fixed also may not qualify. Jessica would like to find out since this is used for agriculture purposes but is not grazing or growing a crop.

[11:42:30 AM](#) Jessica said in the beginning of this it was decided to have the Assessor's Office present these because there was over two-hundred applications. Would submit these in bulk. Personally feels the taxpayer should be the one presenting these exemptions because they may not know the specifics on situations. Would they agree that the Assessor's office should not submit these? Weston said the individuals are always invited not sure it is the Assessor's Office job to act as an advocate. Do they need to set up a hearing with the commissioners he feels that yes they should. They can submit these with their understanding of the property. This is up to the applicant if they have more information they should be here. Weston thinks some of this statute has been cut out. Not even looking at the grazing issue here. To go back to the mule operation this would have to be under B for the mule operation to comply.

[11:46:55 AM](#) Commissioner Hancock said they went through these a lot when these first came out. Weston reviews statutes. This is a pending application.

[11:49:23 AM](#) Weston said as he understands the statute they have two sections under 604 about agriculture first is for land greater than five acres and land that is less than five acres. If this is less and has been actively devoted to agriculture under subsection A. Is this used to produce field crops? No. It is used to store crops but not produce. Is it used to produce nursery stock? No. Is it used for grazing purposes? No. If it does not meet the first requirements than they should not qualify. There are other qualifications that talk if the land is used for agriculture purposes. Basically these are disclaimers if they are using this for anything other than personal use this is not devoted to agricultural use. Seems counterintuitive because these are grain bins that hold a crop. Can always appeal to the State Tax Commission. Jessica said in speaking with other appraisers were told they could deny and see what the State Tax Commission decides.

[11:52:20 AM](#) Commissioner Hancock asks Jessica how if they have a typical farm that has one hundred and sixty acres that has a homestead, grain bins and a shop. Don't they appraise his shop, home and grain bins separate from the farm? Jessica said they are all appraised on one parcel but they are all appraised separate. They take out one acre for any home so there is no exempt on that acre. Weston asked if grain bins are taxed as property or as an improvement. Jessica said these are taxed as improvements. Jessica said they require seventy-five percent of the land to meet the Idaho Code. If they have a big pivot and some of the corners are not farmed if seventy-five percent of this qualifies it all qualifies. This is office policy. Commissioner Hancock questions this parcel even if they grant an ag exemption to the land the grain bins will still be appraised separately. They should pay for the grain bins but the land around them is truly being used for the purpose of bringing the grain in. Jessica said they have a different valuation that do not meet the ag exemption but is a different market value that they use. This ag exemption only covers land. Weston does not see any statutes or cases that explain grain bins. That is probably why they said they could deny this and go through an appeal.

[11:58:55 AM](#) Weston said one case he did find deals with 1,000 acres of land with grain bins. Does not see anything in the statute. May need to deny and hear what the Board of Tax Appeals thinks. Chairman Farnsworth believes that with what they have here and what was presented this does not qualify.

[12:01:00 PM](#) **Motion by Chairman Farnsworth based on regulations and rulings that this does not qualify as an ag exemption so they will deny ag exemption on parcel #RP06N33E110453. Second by Commissioner Hancock. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

[12:02:00 PM](#) Commissioner Hancock points out if this was contiguous there would not be a discussion.

[12:02:27 PM](#) **Motion by Commissioner Martinez to go into executive session 74-206 (F) - Legal. Second by Commissioner Hancock. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

Open session 12:51

[12:51:30 PM](#) Recess until 1:00

Open session 1:00

[12:51:30 PM](#) **Prosecutor Weston Davis is no longer present**

SEARLE HART – LOUISE STREET

• 2017 AUDIT

[1:00:33 PM](#) Louise thanks them for doing the audit. Did not have any real findings. Very pleased with the turnaround in the last several years in what they have found. Doing a good job. Commissioner Hancock thought he saw an issue on the Sheriff Communication. Louise said anytime there is an adopted budget they have to note if they ever go over budget. If this is a major fund they have to disclose this in the notes. They look at the total expenditures for the fund. Colleen thinks this was from the Sheriff Communications, Waterways and Jr. College. Commissioner Hancock said these showed as findings. Louise said they are expenditure budget violations. If they did have any findings would be on the internal control report. Depending on how extensive the finding they have to explain the criteria and cause of the findings. There are five different steps they have to develop. Will start with auditor opinion report. Indicates their opinion is these financial are fairly stated according to General Accepted Accounting Principles (GAP). Did not have any findings, they did have recommendations and budget violations.

[1:04:00 PM](#) Look at government wide talked about the three items that have to deal with net pension liability being very volatile. This year went down \$700,000 the deferred inflows went down \$723,000, and deferred outflows went down \$1.2 million. As these items move around it has an effect on the net position. All three of these things going down increase the net position. Are other things also have influence on this. Notice they are stockpiling cash to pay for the building and this was discussed heavily in the minutes. Could see this as they looked at the graphs and looked at pre and post analytical reviews. Conservative but did have some flooding in areas and those expenditures went up. Expect next year for the cash to go down. Have listed the architectural fees with construction in progress. Will be more in the next year because this construction should be finished in the 2019 budget year. Went over financial extensively last year so just going to hit the high points on items that are coming.

[1:06:45 PM](#) Goes to page eleven and twelve these have to do with private purpose trust funds and agency funds. Agency funds are the taxing districts like schools and libraries where money comes in and goes out. Up to this point they have to display the liability and asset. This is not their money just an in and out. Private purpose trust funds do have a net position. Have to show additions and deductions. These do not hit the financial statements for the county. In 2018 fiscal year these will have to have a trust agreement in place with no county money involved. Some private purpose trust funds will move into agency funds and some will move into special revenue. Commissioner Hancock asked for an example of one of these. Louise said the Sheriff's Revolving Trust since this is county money will more than likely need to move to special revenue. Also probably Jump Court Mental Health Trust and Juvenile Drug Court. As they go down through the list they will go over these changes with whoever is in charge of the trust. Commissioner Hancock asked on the capital expenditure funds they want to build and can put these in in the budget when they want to spend these. Louise said these trusts can stay where they are at. Will be required to have the additions and deductions for the agency funds this will be an additional column. Will be restatement of fund balance as they move these.

[1:10:38 PM](#) Turn to page twenty-three there is a new disclosure for fair value measurements. These standards do not affect how they operate on a day-to-day basis. Make the changes when financials are put together. Fair value measurement beaks out investments that are valued at fair value. Have Morton, Contango and MBS. There are three different levels of hierarchy one is quoted price on the market which is a level one. If they are actively traded these fall under a level one. If it is not actively traded but can look at similar items that are traded then they can come up with a fair value making this a level two. This is where most of the certificates of deposits seem to fall. Unless they have these with Beehive who cannot sell to a third party. When they have CD's with brokers that are traded regularly it falls under a level two. If they had a building for sale and looking at appraisers this would fall under level three since they do not have similar item being sold on a regular basis. Then they have to evaluate the inputs. Commissioner Hancock said his understanding level one for the investment portfolio if they are using securities that are actively traded then they would have to be accounted and the values go up and down. Level two what confuses him is the Treasurer has some investments have some CD's at banks these are a stated amount. Louise said these do not fall under the standard. The difference is the CD's that are not actively traded they have to pull these out. These are valued at cost and not fair value. Commissioner Hancock asks the difference between fair value and cost with accrued interest. Louise said accrued interest adds to the value and the market does not affect this. CD's with a broker can be actively sold and purchased unless these are bought through a bank. Commissioner Hancock asked what they are doing about depreciation because this has always been an issue. Louise said government accounting is on cost basis but have to disclose a net amount of cost of depreciation. Road & Bridge has decided that all trucks will be depreciated at ten years.

[1:19:22 PM](#) Louise moves to the graphs can see so much with these. In management comments while doing the audit testing there was \$13,000 in credit balances sitting on taxes receivable. This needs to be corrected it is not material they just noted this. In reading the minutes pick up that Colleen said things need to be posted to the line they belong. If they are spending money they need to post this where it belongs not necessarily

the line that has money. Looking at the overall budget they do have money but they want to show this one line item over budget. Chairman Farnsworth said this is a way to help them correct this next budget. Louise said they initially put this in the comments because department heads were posting items to the wrong lines.

[1:21:45 PM](#) Looking at governmental funds these went up \$2.1 million can see the trend. Suspects they have been considering building a new building for some time. Revenues went up \$1.3 million from last year. These have climbed steadily the expenditures are climbing but not as much are at about \$903,000. Farrell asked on current expense how come the revenue dropped so much in the general fund. Louise answer is they took the sales tax money and gave this to District Court.

[1:23:44 PM](#) Road & Bridge knows they had some expenditures their cash is trending down for the last three years and the expenditures have been higher every year they have on the graph. Commissioner Hancock asked if they are meaning they have a smaller margin. Louise said they are not carrying as much over to the next year. May want to keep an eye on this have had some transfers in over the last six years to keep the cash up. Commissioner Martinez asked when the last transfer was. Louise said in 2014.

[1:25:16 PM](#) District Court the revenues have jumped. Blaming this on sales tax revenue from the state. Can see how low the cash was.

[1:25:40 PM](#) Justice Fund their cash went up \$640,000 can see the biggest chunk was for charges of services. Tax revenue went up a little bit. Commissioner Hancock said this is the jail. Louise said the federal and state jumped as well as law enforcement contracts and resource officer.

[1:26:30 PM](#) Special Road & Bridge have a trend down. The levy was not as much this year as it had been in the past. The expenditures dropped but the revenues was not enough to bring up the cash.

[1:27:14 PM](#) Indigent realized the numbers are smaller in this graph. Taxes went up \$130,000. In other revenues received the \$25,000 grant. Colleen said they have moved the Public Defender for next budget.

[1:28:25 PM](#) Park & Recreation believes the revenue and expenditures are up is due to the Eclipse. In 2012 they had a huge grant to put out the concrete pads and restrooms. Because of this it fell into a major fund category. Have not levied taxes for several years. Are they expecting the grants and charges for services to carry this. Did this carry all of the parks they have. Had discussed if this would be turned into an Enterprise Fund. Thinks they will leave it where it is for now since this covers more than just the lake.

[1:31:01 PM](#) Revaluation up \$82,000. Property tax up around \$60,000. Solid Waste even with the transfer out for the Debt Service the cash went up \$750,000 from out-of-county. Discuss paying early on the courthouse. Commissioner Hancock believes they cannot pay ahead until 2021.

[1:33:03 PM](#) TORT is similar did have a big tax levy last year. Weeds they are in good shape cash is trending up for three years. Colleen said they upped their levy. Louise said their expenditures were less than their revenues.

[1:33:40 PM](#) Sheriff Emergency Communications have seen a lot of expense. When looking they are doing the usual 911 upgrades. This effected the expenditures quite a bit. Chairman Farnsworth said they added a tower. Louise said the cash did go down about \$47,000. Debt Service Fund is the same every year. PILT cash went up \$530,000 can see revenue coming in have no spending or transferring any of this.

[1:35:40 PM](#) Louise asks for any other questions they have. It was wonderful to work with the county and feels they are running smoothly from what it was several years ago. There was some controversy over building this courthouse and it has taken some time to get this worked through. Chairman Farnsworth thinks once they remove the restrictions on the courthouse they can pay double payments on this.

[1:37:02 PM](#) Colleen said they have submitted the statement for the audit for \$29,000. Louise said they will be getting a new contract out. This has been the same for four years. Appreciates the staff they have and the job they are doing was happy to work with them.

[1:38:09 PM](#) Recess until 2:00

Open session 2:01

CITY OF RIGBY – MITCH BRADLEY

- **IN-KIND WORK ON COURTHOUSE WAY**

[2:01:16 PM](#) Mitch wanted to visit on this in-kind work over on Courthouse Way. With the schedule they are five weeks out before a hot plant opens. Wants to be done by the sixth week if possible. Wanted to give them this information to talk over. Will come back in sometime in the next four weeks. Can bring in prices so they can decide if they want to participate or not. Chairman Farnsworth said this would be early enough in the year they should be able to participate. Commissioner Hancock said if they can go this soon it will depend on the weather. Wanted to discuss the charge to move the mailboxes at \$900 apiece. Mitch understands because they also charged a lot for four or five stop signs. Chairman Farnsworth asked where they are coming up with the \$900 charge. Commissioner Hancock asked if they could do a change order. Mitch knows this is ridiculous. This is where they make their money. Chairman Farnsworth thinks if they participate he does not want to move forward with these outlandish prices. Have an asphalt machine so they can help pave the road. Can get Dave's schedule to know what is lined out and when. Mitch said he met with Dave last week. Commissioner Hancock said they are already hooked into the water. Mitch said he does not know who brought this into a line item. This is what they have to work with. Chairman Farnsworth asked if they could look at this again. Mitch will make some copies and will come back in about four weeks. May bring Marvin with him to discuss.

ASSESSOR – CODY TAYLOR – CHIEF DEPUTY ASSESSOR – MARILYN WILLIS

- **SOLID WASTE FEE**

[2:07:29 PM](#) Cody said they have some questions on properties that may need to have the solid waste fee added or removed. Have quite a few different parcels owned by the same people. They have not yet combined these. Marilyn goes over this came up when this was involved in an annexation. Know the Commissioners set the fee schedule but this is up to the Assessor's Office to put these fees on. Some of these parcels have grain bins on them not sure if these should have solid waste fees so they are here looking for clarification and guidance.

[2:09:19 PM](#) Commissioner Hancock when this was brought up before on the landfill fees they would not charge unless there is a living facility attached. Chairman Farnsworth asked if the grain bins have any solid waste. Marilyn said some of these do and some do not. Commissioner

Hancock said if an office is attached then they are producing waste. When they discussed this before they brought in garages that are attached, non-attached and some that had living quarters. Marilyn thinks they have fixed most of those situations. Commissioner Martinez knows this is an ongoing daily operation. Feels there will be garbage that comes in. Cody said these are all separate parcels that all have different fees.

[2:12:01 PM](#) Cody said this is the Ririe Grain & Feed bins. Marilyn asked what makes this a medium or large business. Sherry Lufkin said these are assessed according to their deed so they have bare land that does not have a building. The annexation covers a total area that could combine all north parcels into one. They have not deeded this to themselves but would encourage them to do that. If all were combined as one then they would no longer have these lines and would help the situation.

[2:14:07 PM](#) Chairman Farnsworth asked if currently they are charging a landfill fee for each of these. Would think the one that has the office on it would get a solid waste fee. Commissioner Hancock believes this may be a large business. Just changed offices from Market Street. Chairman Farnsworth asked if they are generating any trash. If they look at just the office then they are not very large.

[2:16:19 PM](#) Commissioner Hancock said in the seeding operation they have a lot of sacks, strings and pallets. There is other waste besides just the office. Commissioner Martinez asked the fees currently. Commissioner Hancock said they could assess \$162 for a medium business.

[2:17:18 PM](#) Sherry said where the office was is in a railroad right-of-way. Commissioner Hancock said they bought the old Foster building for offices now. Marilyn said there was a parcel that had a home on but this has been destroyed. Goes through the parcels have one at \$162 another one assessed at \$115. One called far east storage bins did not have any fees assessed. Cody asked which fee they want to put on these since this is one business. Hoping that they will combine.

[2:21:04 PM](#) Chairman Farnsworth thinks if they combine this as one it would be a medium business. Will get garbage from where they bag this and the office. Thinks medium size would cover this. Commissioner Martinez asked what constitutes the size. Cody said this is up to the commissioners. Marilyn said it does not give much direction. Chairman Farnsworth thinks a medium business does not believe they use that much waste. Chairman Farnsworth accepts comment from audience.

[2:23:28 PM](#) Casey Whitmill said this was based off of their waste bins initially when this was implemented. Chairman Farnsworth thinks they could go out and see what kind of bin they have. Probably have a dumpster. Commissioner Hancock said he could call and see what kind of bin they have. Commissioner Hancock calls into Ririe Grain to ask how large of a dumpster and ask if they could combine these parcels.

[2:29:24 PM](#) Commissioner Hancock said they have a two yard dumpster and a household garbage can. Lee would like to keep more than one parcel and he will come in and speak with Sherry. Sherry asked if she could get a number so she can call him because they can only combine these until April 28. Marilyn will make the changes on parcels to include a household container and a two yard dumpster.

COMMISSIONERS

• COUNTY VEHICLE POLICY

[2:33:01 PM](#) Commissioner Hancock have been talking with Dave on smoking in the vehicles. Have an issue with a couple employees that do not want to quit. Dave hopes he can work this out. Have two that do not want to quit smoking in their trucks. Commissioner Martinez asked how they enforce this is the Sheriff's Office also smokes in their vehicles. Commissioner Hancock said county policy reads "smoke tobacco, chewing tobacco, or similar substances inside any County owned or leased vehicles shall be prohibited with the following exception: elected officials or their designated representatives may authorize employees to smoke in vehicles which are generally assigned for the employee's exclusive use when non-smokers are not present." Chairman Farnsworth said for the Sheriff's Office he is an elected official who has allowed smoking in vehicles. Chairman Farnsworth said they would be responsible for making that call for Road & Bridge if they so desire. Have county policy that goes over this and they have employees that choose to violate county policy instead of coming before them.

[2:36:19 PM](#) Chairman Farnsworth asked what the administrators should do. Feels they should come in and get written permission to allow this to happen. They have that ability but at present this is has not been approved.

[2:37:00 PM](#) Commissioner Hancock said another issue they need to make sure they are having the correct use of vehicles. Chairman Farnsworth thinks these should be used for county meetings or other county business. If someone on the west side needs assistance feels this is appropriate use. Commissioner Hancock said you have your appraisers going out doing their job and building inspectors out doing inspections. Colleen has a vehicle going to the Courts for training. Chairman Farnsworth had Mickey bring over the pickup so there is another vehicle that can be used.

[2:39:55 PM](#) Chairman Farnsworth is tired of having a policy book that no one follows. Commissioner Martinez feels if someone is not following policy they need to be written up for it regardless of what policy it is. If they have a leader who is not following policy it breaks down the whole group.

[2:41:55 PM](#) Chairman Farnsworth said those that have gone to their administrator requesting to smoke does he just let them or does he suggest taking this to the board to see what they can do. Thinks they need to come in and discuss options and let them know why they do not think they should follow this. Spent \$300,000 on a road grader do they want one that smells like an ashtray. Commissioner Martinez wants to know who gets wrote up and who doesn't. Chairman Farnsworth said the deputy's fall under another elected official that allows this to happen.

[2:44:16 PM](#) Commissioner Hancock said there has been discussion of vehicles being used to stop at stores. Chairman Farnsworth said that Road & Bridge needed to have written permission to take these homes. Knows the Weed Department had some issues about taking their vehicles home but at times it does not make sense to drive out of the way to pick up a county vehicle. Knows some departments are allowed to drive their vehicles home.

[2:46:28 PM](#) Colleen said another issue they have ran into is if someone had to leave early the next morning are they allowed special permission to take the vehicle home. Commissioner Hancock said they would need permission per circumstance. Chairman Farnsworth said an elected official can give this special permission. Commissioner Hancock asked if they have insurance in all of these. Colleen provides insurance information to all elected officials and department heads.

[2:50:12 PM](#) Chairman Farnsworth would like to address the key policy. Thinks they need to have some of this touched up. Had discussed going over these policies with department heads. Commissioner Martinez mentions the travel policy is one he wants brought up for the pier diem.

• **DEPARTMENT OF LABOR INTERNSHIP – MEMORANDUM OF UNDERSTANDING**

[2:52:21 PM](#) Colleen is taking part in the internship program Kevin had brought in. Do not have Clerks that have the time to do the scanning of old court documents. This position will be scanning documents for the courts to move to Odyssey. Was looking at hiring someone part-time so this will be helpful. Weston has reviewed this with no issues.

[2:53:43 PM](#) **Motion by Commissioner Hancock to approve the memorandum of agreement between Jefferson County Clerk’s Office and the Department of Labor. Second by Commissioner Martinez. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

• **SIGN CERTIFICATES OF RESIDENCY**

[2:54:32 PM](#) **Motion by Commissioner Martinez to approve certificate of residency for the College of Western Idaho for Trent Miller. Second by Commissioner Hancock. Roll call taken. Commissioner Hancock – aye, Commissioner Martinez – aye, Chairman Farnsworth – aye. Motion passed.**

• **NEW BUILDING UPDATE**

[2:55:04 PM](#) Chairman Farnsworth said they have been shoveling off the deck and are hoping to start pouring the concrete. Once this is on will start seeing masons show up. Commissioner Martinez asked if they are still on schedule. Chairman Farnsworth believes they are by looking out there. Thrilled with the weather even though it has snowed. Believes it is a great deal getting this built. Colleen said have been paying out of the capital building upgrades in the general. Had about a million are down to \$111,000 and wanted to keep \$75,000 do they want to move to the capital improvement fund that has \$676,658. Then from there they can move to PILT. Commissioners all agree this is fine.

• **APPROVE COMMISSIONER MEETING MINUTES - CANCELLED**

[2:56:47 PM](#) **Motion by Commissioner Hancock to adjourn at 2:57. Second by Commissioner Martinez. All in favor – aye. Motion passed.**

Chairman of the Board

Date

Clerk of the Board

Date

County Clerk

Date