



## Cassia County Board of Commissioners

*Cassia County Courthouse  
Commission Chambers  
1459 Overland Ave. – Room 206  
Burley, ID 83318  
[www.CassiaCounty.org](http://www.CassiaCounty.org)*

### **Board Members:**

*Dennis Crane, Chair (District #3) ~ [dcrane@cassiacounty.org](mailto:dcrane@cassiacounty.org)  
Paul Christensen, Member (District #1) ~ [pchristensen@cassiacounty.org](mailto:pchristensen@cassiacounty.org)  
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Tuesday, April 12, 2016

The Cassia County Board of Commissioners met this day in a special session at the Utah Department of Transportation Road Shed in Snowville, Utah. This meeting included Box Elder County officials and Raft River Highway District officials to discuss a road maintenance agreement and to arrange payment from Cassia County to Box Elder County for past services rendered under a previous agreement.

### *Those in attendance:*

Dennis Crane – Cassia County Commission Chair  
Bob Kunau—Cassia County Commissioner  
Paul Christensen—Cassia County Commissioner  
Joe Larsen—Cassia County Clerk/Auditor/Recorder  
Sam Adams—Cassia County Road and Bridge Supervisor  
Stan Summers—Box Elder County Commissioner  
Rebecca Dilg—Box Elder County Administrative Secretary  
Bill Gilson—Box Elder County Road Department  
Tom Hansen—Box Elder County Road Department (Yost, Utah)  
Scott Hitt—Raft River Highway District Supervisor  
Gus Oman—Raft River Highway District  
Phillis Wilson—Raft River Highway District Secretary

A working lunch was provided by the Box Elder County Road Department

Bill Gilson welcomed everyone to the meeting which he explained was to set up a new road maintenance agreement and arrange payment on what was owed in missed payments from Cassia County. Commissioner Crane said Cassia County is happy with the way things have been done, and jokingly asked if that meant they had to start paying; then apologized for not, stating it had slipped through the cracks.

Joe Larsen said it somehow had been overlooked. They became aware of the oversight from their outside auditor. An \$11,000 payment had been made consistently until a given date. It was budgeted for every year. When looked into further, a deputy auditor found the written agreement attached to a previous payment and they realized their missed payment obligation and the fact that a subsequent meeting that was to be arranged by Box Elder County had been overlooked as well. The Cassia County Auditor's Office is now handling payables for their Road and Bridge department.

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Larsen said the Road and Bridge department now gets additional funds through increased vehicle motor assessments and the state requires diligent reporting. They budgeted appropriately, but they are now required by the Idaho State Tax Commission to complete a more comprehensive Annual Street and Road Report. The levy rate is critical to the funding of Road and Bridge which is supplemented by Federal PILT and SRS payments. He said it would be preferable to level out the payment in arrears to Box Elder County rather than pay it all at once to facilitate not depleting the beginning balance for fiscal year 2017. That would also cause the levy limits to drop off which would take up to 10 years to recoup.

Larsen said they could pay \$11,000 for fiscal year 2015 as an accrued liability by adjusting entry, pay \$11,000 for fiscal year 2016, then \$11,000 for the next three years to make up the balance of missed payments to not harm their levy rates and make good according to the most recent contractual agreement.

Commissioner Summers said this is what Box Elder County had talked about and would be acceptable. He said they are now giving more per mile of roads, and the county would like to see this in the allocation going forward.

Larsen said the Cassia County Board recommended an addendum as was agreed upon and could reflect fluctuations in tax receipts. That would then be what actually is brought in on the 9.4 miles of road maintained by Box Elder County.

Gilson proposed for each district to calculate the miles of road in the current contract and determine the percentage of the budget from the total road miles. For example, if the 9.4 miles is 8.5% of the road and bridge budget, they could capture any tax or user increase or decrease. The invoice would request for the percentage of the budget not the revenues from taxation. He said to put into the budget whatever is fair for Cassia County. Larsen pointed out the unused carryover balances doesn't reflect actual expenditures. Gilson said they would invoice after the budget year to account for actual expenditures, which is what it takes for Cassia County to operate Road and Bridge for that year.

Phyllis Wilson said from the highway users check she adds the percentage of that road and adds any increase on a separate line—6.27 percentage of the road. Larsen said the budgetary process is different for the county and suggested that County Attorney Doug Abenroth and County Administrator Kerry McMurray examine and compare it. The percentages are different for each district. Gilson said he just wants to make it fair overall. It was recommended for Cassia County to draft a new road agreement working with the different road districts then bring it back to the county commissioners for approval.

Cassia County has paid \$11,000 every year and the Raft River Highway District amount depends on the Highway User's tax—around \$23,000. If use drops due to higher gas prices, the amount of gas tax received varies. Gilson said if we use a percentage it would be fair over time; a percentage of the total of road and bridge budget using the actuals at the end of the fiscal year (end of September).

Larsen said it is important to have an annual review with both counties. Cassia County will pay the amounts in arrears as agreed upon by both Cassia County and Box Elder County, then provide a proposed contract. Commissioner Summers said they already approved this action at a previous Box Elder County Meeting.

APPROVED:

/s/ \_\_\_\_\_

Dennis Crane, Chairman

CLERK OF THE BOARD:

/s/ \_\_\_\_\_

Joseph W. Larsen