



Cassia County Board of Commissioners

Cassia County Courthouse
Commission Chambers
1459 Overland Ave. – Room 206
Burley, ID 83318
www.CassiaCounty.org

Board Members:

Dennis Crane, Chair (District #3) ~ dcrane@cassiacounty.org
Paul Christensen, Member (District #1) ~ pchristensen@cassiacounty.org
Bob Kunau, Member (District #2) ~ bob.kunau@cassiacounty.org

Phone: (208) 878-7302

Fax: (208) 878-9109

Thursday, July 28, 2016

9:00 AM

The Cassia County Board of Commissioners met this day in special session in the Commission Chambers of the Cassia County Courthouse. Kerry D. McMurray – Administrator was excused.

- 1) Call to Order
- 2) Pledge of Allegiance and Prayer
- 3) Roll Call

7/28/2016 9:03 AM **Roll Call.**

Present:, Bob Kunau - Member, Dennis Crane - Chairman, Paul Christensen - Member, Doug Abenroth - County Attorney, Heather Evans – Lead Deputy Auditor, and Joseph W. Larsen - Clerk of the Board.

- 4) 7/28/2016 9:03 AM Amendment of Agenda

7/28/2016 9:03 AM **Motion:** Add agenda item to deliberate on a Retail Alcoholic Beverage License application, **Action:** Amend Agenda under Idaho Code § 74-206 (4) (c) (reason for amendment): to meet current year's expiration date of 07/31/2016 as this is the last board meeting prior to that date (good faith reason why it was not included on the original posting): Application in consideration was received in the Recorder's Office after published agenda , **Moved by** Bob Kunau, Member, **Seconded by** Paul Christensen, Member.
Motion passed unanimously.

- 5) 7/28/2016 9:16 AM Consider Approval of Retail Alcoholic Beverage
 - a. Application for High Desert Events, LLC was presented
 - b. Included for approval includes bottled and canned beer on premise, bottled and canned beer off premise and wine by the glass.

7/28/2016 9:17 AM **Motion:** Retail Alcoholic Beverage License for High Desert Events, LLC as presented, **Action:** Approve, **Moved by** Paul Christensen - Member, **Seconded by** Bob Kunau - Member.
Motion passed unanimously.

- 6) 7/28/2016 9:04 AM Personnel Matters – No matters today
- 7) 7/28/2016 9:05 AM Deliberate on Law Enforcement Agreement Draft
 - a. Abenroth explained proposed changes to the draft agreement which detailed from previous board meeting decisions, which included:

CASSIA COUNTY COMMISSION

SPECIAL SESSION

Thursday, July 28, 2016

1 | Page

- i. Reporting of City of Burley law enforcement cases and events
- ii. Separate budgeting of City of Burley expenditures from funds received
- iii. Determine standardized pay scale for officers
- iv. Non-emergency City of Burley calls to dispatch to be diverted to the City
- v. Purchase of three new City of Burley law enforcement vehicles
- vi. Law enforcement personnel equipment replacement schedule
- vii. Two year agreement from 10/01/2016 to 09/30/2018
- viii. First year payment of \$1,513,160
- ix. Second year payment of \$1,543,423
- x. Dedicated 9-1-1 services payment for North Burley at \$1,303 monthly

7/28/2016 9:15 AM **Motion:** Send the Law Enforcement Agreement dated 10/01/2016 through 09/30/2018 on the City of Burley for their review, **Action:** Approve, **Moved by** Paul Christensen - Member, **Seconded by** Bob Kunau - Member.

Motion passed unanimously.

- b. Abenroth will provide a copy of said agreement to the City of Burley for their review.

- 8) 7/28/2016 9:18 AM Review Tentative Final Budget, Consider Any Requests and/or Recommendations
- a. Larsen explained the budget as recommended by the Budget Officer achieved a balance as presented with revenues identified and presented by department heads at that time.
 - b. The addition of identifiable revenue was subsequently presented after the following was determined:
 - i. No increase in employer participation with our health insurance plan.
 - ii. Reduction of \$15,000 per month in County payment obligation to the Benefits Trust.
 - iii. Repayment of \$212,000 to the PILT Fund from the Benefits Trust that was utilized in a previous fiscal year to replenish depleted Benefits Trust Fund balances. Those balances are now healthy and sufficient as reported by Bowen Insurance Group and MBA.
 - c. The board has tentatively approved allocations of a large share of the health insurance reductions and with the PILT repayment to fund various needs identified and maintain diminished ending balances.
 - d. Larsen expressed concerns with repetitive ending fund balance depletions which has been pointed out by the Budget Officer and the External Auditor, particularly with the Justice Fund. That fund ending balance is projected to decrease again by the end of FY2017 in an amount of approximately \$200,000.
 - e. Evans went over for the record 17 points reflecting fiscal impacts on the tentative budget changes as allocated and altered by the board. (Exhibit 1)
 - f. Larsen reported on information regarding the volatility of PILT funding in the future gleaned from the National Association of County's Annual Meeting last week.
 - g. Deputy Auditor Carrie Merrill and Elections Director Susan Keck are to present to the board information about L-2 calculations and special election procedures regarding consideration of a levy override to satisfy ongoing and future budgetary needs and shortfalls.

9) 7/28/2016 9:54 AM Adjournment

7/28/2016 9:54 AM **Motion:** Special meeting of the board, **Action:** Adjourn, **Moved by** Paul Christensen - Member, **Seconded by** Bob Kunau - Member.
Motion passed unanimously.

APPROVED:

/s/ _____

Dennis Crane, Chairman

CLERK OF THE BOARD:

/s/ _____

Joseph W. Larsen

EXHIBIT 1

FY2017 BUDGET OVERVIEW AND CONSIDERATIONS

1. The Current Expense Fund shows an anticipated decrease in fund balance. This is due in part to limited property tax revenues available.
2. The current expense now includes the Public Defender Budget.
3. The District Court budget shows an anticipated decrease in fund balance. The bailiff salaries were moved out of this budget and back to Sheriff's Admin. within the Justice Fund. Because of this transfer of expenditure, property tax revenues were reallocated to fund the Justice Fund.
4. Justice Fund Revenues will need to be addressed, because property tax revenues or PILT will be needed to fund the District Court budget for FY2018 due to the depletion of said fund balances.
5. The Social Services budget has been allocated an additional amount of property tax revenue of approximately \$186,000 and an allocation of \$200,000 of PILT. This is to cover the move of the Conflict Public Defender budget into this fund. These funds have been reallocated from the Justice Fund.
6. The Budget Officer has not received confirmation of an agreement with Box Elder County for the Road and Bridge budget. We have budgeted Box Elder County's recommendation of FY2017 payment of said agreement in the amount of \$13,500 in anticipation of a confirmed agreement.
7. The property tax revenue allocation for Road and Bridge was increased approximately \$25,000. This was done to ensure future levied amounts for this department-considering the highest of three years in future budgeting.
8. The Physical Facilities Fund shows an anticipated decrease in fund balance. This is due to limited revenue sources –PILT- that can be allocated.
9. The Justice Fund totals reflect the move of both Conflict Public Defender and Public Defender budgets to other funds.
10. The Justice Fund anticipated revenues are down from FY2016 amounts of \$1,517,887 to \$1,358,384. This is a difference of \$159,503. This decrease in revenues does not include changes to allocated PILT and property tax dollars. This is solely related to anticipated decreases in department head anticipated revenues (i.e. Grant Monies, Sheriff's Fines, Citation Revenues, etc.)
11. In relation to the decrease in anticipated revenues, the anticipated expenditures have increased in those budgets directly related.
12. The Justice Fund shows an anticipated decrease in fund balance of approximately \$200,000. It has been the advice of the Outside Auditor and that of the Budget Office to address the continuing issue of decreasing revenues, increasing expenditures and the increasing reliance on PILT monies.
13. The Jail Trust needs immediate attention. Currently the Jail Expenditure report shows 77.49% of the budgeted expenditures spent and 70.49% of revenues received as of 07/25/2016. The anticipated revenues for the final quarter of FY2016 are \$165,900. The current revenue as of 07/26/2016 is \$18,278.90. The revenue received for July projected out for the remaining two months amounts to \$54,837. This is a shortfall of anticipated revenues of over \$100,000. Unless there are anticipated revenues that the Auditor's office is unaware of, we feel the jail will not meet their anticipated revenues for the final quarter of FY2016, as projected. This will leave a deficit in the fund balance going forward, which is not allowed. It also creates the need for additional funding from both counties in their respective splits. In addition, we are trying to

recover the \$200,000 loss of anticipated carryover from FY2015. It is the Budget Officer's recommendation that the BOCC limit the expenditures for the remainder of FY2016 to those items critical for operation.

14. It is imperative that the jail have significant amounts of carryover dollars from the FY2016 budget to be able to fund FY2017 as anticipated. Per joint board recommendation, we have budgeted an anticipated \$81,000 in carryover amounts. Carryover amounts in excess of this would bridge the gap from previously depleted carryover amounts, decreased budgeted/received revenues; and build balances within the trust. Consequently, lowering the anticipated splits for both counties for FY2018.
15. Per IAC recommendations, we have budgeted anticipated PILT revenue amounts at 67% of full funding. This amounts to approximately \$1,700,000. In order to balance the budget, the Budget Office has allocated \$1,950,000 of PILT to be spent for the FY2017 budget. This is an increase of \$50,000 from FY2016's budgeted amount. An anticipated decrease in fund balance is expected.
16. The overall amount that the county can levy for is \$4,938,794.00. We have tentatively allocated \$4,938,500, which leaves a forgone amount of \$294.00. The increase in leviable dollars from FY2016 is \$273,500.00.
17. The FY2017 showed an overall increase of \$2.59% or \$433,138.00. This increase exceeds the amount of property tax revenue increase allowed for FY2017 by \$159,638.00. This gap in revenues is being filled by PILT dollars – in which the future stability of funding is very uncertain.

ATTENDANCE LOG ATTACHMENT

CASSIA COUNTY COMMISSIONERS

Attendance Log

Date: 7-28-16

	NAME (PLEASE PRINT)	TOWN	REPRESENTING
1.	Randy Hauken	Burley	City of Burley
2.	Kent Sparks	Burley	County 911
3.	Jason Rogers	Burley	CSO
4.	Casey Anderson	Owley	Citizen
5.	George Warrell	Owley	CCSO
6.	Kevin Horan	-	CCSO
7.	Todd Quast	Cassia	9-1-1
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			