

DISTRICT SECRETARY'S FINAL MINUTES BOARD OF COMMISSIONERS MEETING

These Minutes have been approved by the Board of Commissioners and are the official record relating to the conduct or administration of the District's business, as reflected herein.

Wilder, Idaho

December 10, 2020

A regular meeting of the Commissioners of the Golden Gate Highway District No. 3 was held at 11:30 A.M. on Thursday, December 10, 2020 in the District Office at 500 E. Golden Gate Avenue, Wilder, Idaho.

PRESENT: Commissioners Virgil Holsclaw, Fred Sarceda, and David Lincoln, Director/Engineer Gordon Bates, Road Foreman Casey Percifield, Attorney William F. Gigray, and Secretary/Clerk Anita Herman.

ABSENT: None

AGENDA

REVIEW: Secretary Anita Herman reported that she posted the agenda for the regular meeting Tuesday, December 8, 2020 at 10:00 a.m. at the locations listed on the agenda. **Motion: Made by Commissioner David Lincoln: To Approve the Posting of the Agenda, Seconded by Commissioner Fred Sarceda.** The vote was unanimous. Motion carried.

VISITORS: None

PUBLIC

INPUT: None

MINUTES

READ AND

APPROVED: Minutes of the meetings were read. **Motion: Made By Commissioner David Lincoln: To Approve The Minutes of Regular Meeting on November 12, 2020 and Special Meeting on November 19, 2020, Seconded By Commissioner Fred Sarceda.** The vote was unanimous. Motion carried.

SECRETARY'S

RECORD DE- STRUCTION

REQUEST: Motion: Made By Commissioner Fred Sarceda: Authorizing Secretary's Records Destruction Request of Meeting Audio Tape for Regular Meeting November 12, 2020 and Special Meeting November 19, 2020, Seconded by Commissioner David Lincoln. The vote was unanimous. Motion carried.

FINANCIAL

REPORT: Secretary/Treasurer Anita Herman gave the financial report as follows. The expenses for November 13, 2020 through December 10, 2020 were \$75,313.88, payroll for November 13, 2020 through December 10, 2020 was \$45,664.85 for a total of \$120,978.73. **Motion made by Commissioner Fred Sarceda to Receive and Approve the Treasurer's Report, Seconded by Commissioner David Lincoln.** The vote was unanimous. Motion carried. **Motion: Made by Commissioner Fred Sarceda: To Approve the Financial Report and Authorize the Disbursement of Funds from the District's Treasury in the Sum of \$120,978.73 for the Payment of the Bills Presented by the Treasurer, Seconded by Commissioner David Lincoln.** The vote was unanimous. Motion carried.

PUBLIC

HEARING: None

OLD

BUSINESS: None

NEW

BUSINESS: ANNUAL ROAD AND STREET FINANCIAL REPORT

District Clerk Anita Herman presented to the Board the attached draft to be published. **Motion: Made By Commissioner David Lincoln: To Authorize the District Clerk to Publish the Annual Road and Street Financial Report, Seconded by Commissioner Fred Sarceda.** The vote was unanimous. Motion carried.

RECOMMENDATION TO AWARD FY2021 AGGREGATE CRUSHING PROJECT CONTRACT

Director/Engineer Gordon Bates discussed with the Board the attached memorandum. **Motion: Made By Commissioner David Lincoln: The Bid Received from Thueson Construction, Inc. for the FY 2021 Joint Aggregate Crushing Project be Found Responsive, the Contract for FY 2021 Joint Aggregate Crushing Project be Awarded to Thueson Construction, Inc. in the Amount of \$949,899.00, the Chairman of Canyon Highway District No. 4 be Authorized to Sign the Agreement for the Project, and That Bid Bonds from the Other Bidder Be Released Upon Thueson Construction, Inc. Entering Into A Contract for the Work, Seconded by Commissioner Fred Sarceda.** The vote was unanimous. Motion carried.

RAINEY VARIANCE 2020-02 EXTENSION

Director/Engineer Gordon Bates reviewed with the Board the Rainey Variance 2020-02 obligations that were supposed to be met by their deadline (December 11, 2020) and how the Rainey's have asked for a 6 month extension to complete such obligations. **Motion: Made By Commissioner Fred Sarceda: To Table for 30 Days and Readdress When**

More Information is Received by the District's Next Regular Meeting, Seconded by Commissioner David Lincoln. The vote was unanimous. Motion carried.

ROAD

REPORT: Road Foreman Casey Percifield discussed his attached report.

ENGINEER

REPORT: Director/Engineer Gordon Bates discussed his attached report.

ATTORNEY'S

REPORT: Attorney William F. Gigray discussed his attached report.

GENERAL

MATTERS: None

COMMUN-

ICATIONS: None

MOJO

REPORT: None

IAHD

REPORT: None

ACCHD

REPORT: None

COMPASS

REPORT: None

EXECUTIVE

SESSION: None

SPECIAL

BUSINESS: None

ADJOURN-

MENT: There being no further business to come before the Commissioners, the meeting was adjourned at 2:02 p.m. **Motion: Made By Commissioner David Lincoln: To Adjourn the Meeting, Seconded by Commissioner Fred Sarceda.**

Next regular meeting is scheduled for January 14, 2021 at 11:30 a.m.


CHAIRMAN


SECRETARY

LEGAL NOTICE

GOLDEN GATE HIGHWAY DISTRICT NO. 3
ANNUAL ROAD AND STREET FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2020

BEGINNING BALANCE AS OF OCTOBER 01, 2019 \$2,021,045

RECEIPTS

LOCAL FUNDING SOURCES

Property Tax Levy \$1,330,333
Sale Of Assets \$5,651
Interest Income \$44,663
All Other Local Receipts Or Transfers In \$33,005
Total Local Funding \$1,413,652

STATE FUNDING SOURCES

Highway User Revenue \$1,254,841
Sales Tax/Inventory Replacement Tax \$66,598
All Other State Receipts Or Transfers \$0
Total State Funding \$1,321,439

FEDERAL FUNDING SOURCES

Federal-Aid Rural \$11,514
Total Federal Funding \$11,514

TOTAL RECEIPTS \$2,746,605

DISBURSEMENTS

RECONSTRUCTION/REPLACEMENT/REHABILITATION

Roads \$7,392
Bridges, Culverts And Storm Drainage \$381,594
Other \$47,135
Total Reconstruction, Replacement \$436,121

ROUTINE MAINTENANCE

Chip Sealing Or Seal Coating \$576,235
Patching \$59,574
Winter Maintenance \$7,589
Grading/Blading \$28,615
Other \$301,014
Total Routine Maintenance \$973,027

EQUIPMENT

Equipment Purchase \$226,253
Equipment Lease/Purchase \$64,915
Equipment Maintenance \$217,313
Other \$0
Total Equipment \$508,481

ADMINISTRATION

Administrative Salaries And Expenses \$338,080

OTHER EXPENDITURES

Professional Services - Audit, Clerical And Legal	\$16,466
Professional Services - Engineering	\$60,743
Payments to Other Local Government	\$57,965
Total Other	\$135,174
TOTAL DISBURSEMENTS	\$2,390,884
RECEIPTS OVER DISBURSEMENTS	\$355,721
CLOSING BALANCE	\$2,376,766
FUNDS OBLIGATED FOR SPECIFIC FUTURE PROJECTS	\$2,168,766
FUNDS RETAINED FOR GENERAL FUNDS AND OPERATIONS	\$208,000
ENDING BALANCE	\$0

GOLDEN GATE HIGHWAY DISTRICT COMMISSIONERS
VIRGIL HOLSCLAW, CHAIRMAN
FRED SARCEDA
DAVID LINCOLN

MEMORANDUM

Date: December 8, 2020

To: Notus Parma Highway District No. 2 Commission
Golden Gate Highway District No. 3 Commission
Canyon Highway District No. 4 Commission

From: Timothy Richard, CHD4 Director *JTR*

Re: FY 2021 Joint Aggregate Crushing Project Bid Award

The FY 2021 Joint Aggregate Crushing Project includes crushing and stockpiling a total of approximately 152,000 tons of Crushed Aggregate 3/4-inch, 11400 tons of Plant Mix Aggregate 1/2-inch, 4400 tons of Cold Mix Recycled Asphalt Pavement (RAP) 1/2-inch, 65,000 tons of Cover Coat Material Class 3, and 2,500 tons of Cover Coat Material Class 4A (1/4" minus), and other related work at the following locations: 1) Kapicka Gravel Pit on Lincoln Road (between Middleton Road and Midland Blvd.) and 2) MOJO Gravel Pit on Notus Road (north of Dixie River Road).

The project was advertised two consecutive weeks (November 4 & 11, 2020) in the Idaho Press Tribune (affidavit of publication on file) in accordance with Idaho Code Title 67. The Districts received and publicly opened four bids for the above referenced project on December 2, 2020. The following is a summary of the bids received:

<u>Bidder</u>	<u>Bid Amount</u>	<u>Bid Bond</u>
DeAtley Crushing Company	\$2,461,925.00	Yes
Thueson Construction	\$949,899.00	Yes
Lurre' Construction	\$1,402,930.00	Yes
Western Construction	\$1,555,955.00	Yes

A review of the bids found no errors in the unit bid amount extension and corresponding bid total (See Attached Bid Abstract). All four companies provided bid bonds in accordance with the instructions to bidders and all bids were executed. All companies have current active Public Works Contractor's licenses for crushing or heavy/highway construction. All companies have Public Works License Class of AAA or Unlimited, allowing bidding on projects of \$5,000,000 or higher, respectively. Public Works Contractor licensing information is based on a records search of the State of Idaho Division of Building Safety website. A search of the Idaho Secretary of State website listing of Idaho business entities found that all the bidders are active and in good standing as General Business Corporations in Idaho.

The Engineer's Estimate at the time of bidding was \$1,382,000.00 and the crushing quantities were based on the available budgets for the project based on input from the Districts' Directors.

The apparent low bid received from Thueson Construction, Inc. of \$949,899.00 is below the engineer's estimate and within the budgeted amounts for this work.

The following is a summary of each District's cost based on the bid of Thueson Construction:

Notus Parma Highway District No. 2	\$151,583.00
Golden Gate Highway District No. 3	\$212,183.00
Canyon Highway District No. 4	<u>\$586,133.00</u>
TOTAL	\$949,899.00

Specific reference to the completion date for Schedules C (GGHD) and D (CHD4) at the MOJO Pit were inadvertently omitted from the bid documents. This may impact the completion date of these two schedules. After review by the Directors, the District determine that their gravel needs can be met cooperatively even if significant delay in completion of the two referenced schedules occurred from what was anticipated and recommend proceeding with award of the contract.

Based on this information, appears that Thueson Construction, Inc is the lowest responsive, responsible bidder for the referenced project and that sufficient funds are budgeted for the project. The Directors recommend that: The bid received from Thueson Construction, Inc. for the FY 2021 JOINT AGGREGATE CRUSHING PROJECT be found responsive, the contract for FY 2021 JOINT AGGREGATE CRUSHING PROJECT be awarded to Thueson Construction, Inc. in the amount of \$949,899.00, the Chairman of Canyon Highway District No. 4 be authorized to sign the agreement for the Project, and that bid bonds from the other bidder be released upon Thueson Construction, Inc. entering into a contract for the work.

Golden Gate Highway District No. 3

Commissioners: Virgil Holsclaw, David Lincoln, Fred Sarceda

December 10, 2020

To: GGHD Commissioners

From: Casey Percifield


Subject: Road Report for December 2020

This past month the crew has accomplished:

- Quit crack sealing until weather allows, ½ a pallet left
- Quit spraying until weather allows
- Started tree trimming
- Sign replacements
- Built head wall on drain ditch, Fargo Rd near cemetery
- Built new sign stands
- Equipment maintenance

Next month's projects:

- Continue tree trimming
- Winter maintenance
- Continue sign replacements
- Continue Equipment maintenance



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Golden Gate Highway District No. 3

Commissioners: Virgil Holsclaw, David Lincoln, Fred Sarceda

December 10, 2020

To: GGHD Commissioners
From: Gordon Bates, P.E.
Director of Highways and District Engineer
Subject: **Director's Report for December 2020**

- Peckham Road KN13964 & KN22101 Peckham Rd Freight combined project. Freight design received NEPA approval so design is moving forward.
- Homedale Road –75% plan set review and on-site meeting with T-o Engineers. Met with Symms representative regarding irrigation tail water in borrow ditch. BPBC offered to bury Needham Lateral if GGHD supplied pipe and box materials.
- 637 ac gravel pit CUP with access onto Howe Road to P&Z on 1/07/2021.
- MOJO Crushing ready for contract award.
- ACCHD Standards update underway to address technical items, approach issues and Development Services coordination.
- Case Lane bridge replacement – Metal box culvert RFQ deadline is 12/14/2020. Plan set submitted to Andy Bishop of Riverside Irrigation District.
- Peckham feed lot TIS received. Working with Applicant and traffic engineer on truck routes. P&Z hearing 1/28/2021.
- Comments on legislative issues to IAHD.



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Memorandum

Attorney/Client Privileged Information

To: Board of Commissioners of Golden Gate Highway District No. 3 and Star Fire Protection District

From: Wm. F. Gigray, III, legal counsel

Date: December 10, 2020

Re: Legislative Property Tax Committee

Review of Draft Legislation at the Property Tax Committee meeting on October 16th:

DRKMF064: Transparency Proposal Accounting, Budget and Reporting: New Sections and Amendments regarding accounting systems and transparency:

Intent: to provide for uniform accounting, budgeting, and financial reporting procedures for counties, cities, urban renewal agencies and all other local districts.

Provides for an oversight committee with 7 members of which 3 are senators one of whom is the chairperson of the senate local government and taxation committee and one from the majority party and one from the minority party. The other 3 members are members of the house of representatives one of whom shall be the chairperson of the house revenue and taxation committee and one from the majority party and one from the minority party.

The establishment of a uniform accounting system will be under the oversight of the state controller to create a uniform accounting manual for local government with assistance and approval of the oversight committee.

The state controller is to create a state website for reporting of local governmental accounting, budgeting and financial data.

The proposal includes amendments to Idaho Code Section 67-450E which will be recodified as Section 67-1076 which governs Central Registry Reporting. The amendment adds councils, commissions, and boards with fiscal management responsibilities to be

governed under these reporting requirements. Moves the reporting portal from Legislative Services Office to the State Controller's website.

There are separate amendments to statutes which govern treasurers of counties, health districts, cities, urban renewal, audits, duties of the state controller.

DRRCB023: Limitation on Policy Powers of Cities and Counties:

Is a proposal to enact a new section 18-318 which will limit Cities and Counties ordinance authority to declare an act unlawful to infractions only.

DRKMF049: Property Tax Request Limits: Amends I.C. 63-802 Limitation of Budget Requests:

Limits the amount to a change in the consumer price index as defined in I.C. 63-3024 by multiplying the highest dollar amount of property taxes certified for any one of the last 3 years by the percentage of the % of the consumer price index for the tax year immediately preceding divided by the consumer price index for the 2019 tax year as determined by the state tax commission but not to exceed 3% and in any event if the amount exceeds 5% then voter approval is required. School Districts are exempted from this provision.

I.C. 63-3024 ".... For the purpose of this computation, the consumer price index for any calendar year is the average of the consumer price index as of the close of the twelve (12) month period for the immediately preceding calendar year, without regard to any subsequent adjustments, as adopted by the state tax commission. This adoption shall be exempt from the provisions of chapter 52, title 67, Idaho Code. The consumer price index shall mean the consumer price index for all U.S. urban consumers published by the United States department of labor. The state tax commission shall annually include the factor as provided in this subsection to multiply against Idaho taxable income in the brackets above to arrive at that year's Idaho taxable income for tax bracket purposes...."

1,000,000.00 X 1.2% + \$12,000.00 (divided by consumer price index for 2019 which was 1.7%) This provision is not well written, it is ambiguous and does not follow how the consumer price index operates.

It appears there could be two interpretations of this proposal:

That \$1,012,000 is divided by 1.7% = \$70,588,235.3

That \$1,012,000 is divided by 1.7 = \$705 882.35

That \$12,000.00 is divided by 1.7% = \$705,882.35

That \$12,000.00 is divided by 1.7 = \$7058.82

DRKMF061 Governmental Lease Hold Tax: New Section I.C. 63-319:

This draft legislation proposes to provide for a lessee tax on certain government owned property. The tax is determined by the County Assessor based upon the market value for assessment purposes of the leased property pursuant to I.C. 63-208 for the purpose of determining the amount of the lease tax.

63-208. RULES PERTAINING TO MARKET VALUE — DUTY OF ASSESSORS.

(1) It shall be the duty of the state tax commission to prepare and distribute to each county assessor and the county commissioners within the state of Idaho, rules prescribing and directing the manner in which market value for assessment purposes is to be determined for the purpose of taxation. The rules promulgated by the state tax commission shall require each assessor to find market value for assessment purposes of all property, except that expressly exempt under chapter 6, title 63, Idaho Code, within his county according to recognized appraisal methods and techniques as set forth by the state tax commission; provided, that the actual and functional use shall be a major consideration when determining market value for assessment purposes.

(2) To maximize uniformity and equity in assessment of different categories of property, such rules shall, to the extent practical, require the use of reproduction or replacement cost less depreciation as opposed to historic cost less depreciation whenever cost is considered as a single or one (1) of several factors in establishing the market value of depreciable property. The state tax commission shall also prepare and distribute amendments and changes to the rules as shall be necessary in order to carry out the intent and purposes of this title. The rules shall be in the form as the commission shall direct, and shall be made available upon request to other public officers and the general public in reasonable quantities without charge. In ascertaining the market value for assessment purposes of any item of property, the assessor of each county shall, and is required to, abide by, adhere to and conform with rules promulgated by the state tax commission.

DRKMF077: Governmental Lease Hold Tax: Amendment of the Constitution of the State of Idaho Section 4 of Article VII

This amendment proposes to allow the assessment and taxation of private entities leasing public property. This proposal facilitates DRKMF061 New Section I.C. 63-319: the above proposal.

DRKMF062: Homestead Allowance:

Amends I.C. § 63-602G which would allow the County Commissioners to approve and increase in the Homestead Exemption by ordinance by a dollar amount and automatic adjustment factor based upon annual changes in the United States all-transactions house price index for the state of Idaho or the metropolitan statistical area within which the county is located or combination of both methods.

DRKMF070: Homestead Allowance:

Also Amends I.C. § 63-602G proposes that the homestead allowance at \$100,000 or 55% of market value for assessment purposes in 2021. Commencing in 2022 the state tax commission publishes adjustments to the maximum amount subject to property tax exemption which reflects cost-of-living fluctuations. This proposal is also tied to the county's house price index from 2017 to the present as set forth in the county all-transactions house price experimental index published by the Federal housing finance agency. The exemption may rise and fall but not below \$100,000. The state Tax Commission is to publish the adjustments for each county.

DRKMF075: Homestead Allowance:

Also Amends I.C. § 63-602G reduces the homestead exemption to \$25,000.

DRKMF073: Impact Fees:

Add a new statute to the Development Impact Fee Law I.C. § 67-8216 to add to the definition of "capital improvements" to include equipment, computer hardware and software, vehicles, and other items not constituting structures and fixtures irrespective of their useful life.

DRKMF334: Impact Fees:

Amends I.C. § 33-601 to provide for School Districts to impose impact fees due to residential development. Also amends various provisions of the Development Impact Fee Law to provide for Public School Facilities and adds Public School District to the definition of Governmental Entities that can impose impact fees.

DRKMF376 Impact Fees:

Also amends I.C. § 33-601 to provide for School District's to impose impact fees. Amends provisions of the Development Impact Fee Law adds Public Schoolhouses to the list of "Public Facilities".

DRKMF066 Circuit Breaker:

Amends I.C. § 63-705 concerns the Circuit Breaker and adjusts the provisions on income limitations for a household of one from \$28,000 to \$35,000 and for a household of two or more of no more than \$50,700 as adjusted or 185% of the federal poverty guidelines for a household of 2 or more.

Maximum reduction in tax is raised from \$1,000 to \$2,000.

DRKMF074 Circuit Breaker:

Amends I.C. § 63-705 changes the lowest limitation shall allow \$2,640 in tax year 2021

Amends I.C. § 63-713 changing the "Sufficient equity: definition to include encumbrances revers mortgages, home equity loans or lines of credit and other loans or encumbrances.

Amends I.C. § 63-714 provides for persons who meets one or more of the requirements shall be eligible to defer property tax payments on qualified property.

Review of Draft Legislation at the Property Tax Committee meeting on November 19th:

DRKMF106 Transparency Bill Accounting, Budgeting and Accounting:

The Intent of this draft legislation is to provide for uniform accounting, budgeting, and financial reporting procedures for counties, cities, urban renewal agencies, and all other local districts.

Adds a new Section I.C. § 67-448: This is the oversight committee on uniform accounting for local government entitles: Provides for an oversight committee with 7 members of which 3 are senators one of whom is the chairperson of the senate local government and taxation committee and one from the majority party and one from the minority party. The other 3 members are members of the house of representatives one of whom shall be the chairperson of the house revenue and taxation committee and one from the majority party and one from the minority party.

Adds a new Section I.C. § 67-1075 Uniform Accounting Practices and Procedures for Local Government Entities: The procedures are established by the state controller and development of a manual with the approval of the Oversight Committee. State Controller creates a public website for local government reporting which includes accounting, budgeting, and financial data.

Amends I.C. § 67-1076 Local Governmental Entities Central Registry which adds councils, commissions and boards charged with fiscal management responsibilities of the local governmental entity. Also moves the central registry from Legislative Services to the State Controller's website.

Amends various provisions of the Idaho Code relative to County and Local government treasure duties and budget provisions to implement and facilitate this legislative proposal.

Amends I.C. § 67-450C regarding Independent Financial Audits

Amends I.C. § 67-702 and provides authority to the Legislative Services Office to perform an audit of any local governmental entity at the request of Legislative Council or the oversight committee on the uniform accounting.

Amends I.C. § 67-1001 by adding to the duties of the State Controller the authority to be the official repository of all audit reports of the state and political subdivisions.

DRKMF117 Authorization and Limitation of Taxing District Reserve Funds and to Provide for property tax refunds and revises the Foregone Amount provisions:

Adds a new section I.C. § 63-806A Taxing District Fund Reserves—Limitations:

Requires every taxing District to hold 3 months of ordinary administrative and operating expenses in cash reserves as unassigned funds.

Allows taxing district to establish a rainy-day fund that may include 1 month of ordinary administrative and operating expense. This fund is subject to the budget process and may be transferred to the General Fund in that process.

Requires that the taxing district account for funds in excess of those allowances, except for funds approved by the voters. Any excess funds shall be used for property tax relief by partially offsetting any budget increases in the following year.

Amends I.C. § 63-802 Requires a hearing which may be with the budget hearing on the intent to reserve the forgone amount and the specific purpose or projects for which the foregone amount is being reserved. Requires a resolution to be adopted at the annual budget hearing. This process is repeated during the subsequent year when its proposed to include the foregone amount in the budget. The taxing district must also certify by resolution the amount of the foregone funds to be recovered, how the funds will be used for purpose or

project when the funds were first reserved. Reserved foregone amount funds included in a budget are limited to a maximum of 3% per year.

DRKMF123 Limits Budget Property Tax Requests for taxing districts:

Amends I.C. § 63-802:

Includes the 3 options with limitation: Those three options are:

- i. Chose the highest property tax amount for the prior 3 years,
- ii. Apply the growth factor of the consumer price index below referenced
- iii. The amount of the previous property tax year budgeted multiplied by the value of the new construction roll plus value of annexation during the previous calendar year.

Limits option (ii) above to an increase in the amount of property tax to the highest amount in the past 3 years plus a growth factor by the change in the consumer price index, as defined by I.C. § 63-3024. The increase is calculated by multiplying the amount of the highest property tax in the prior 3 years by the percentage represented by the consumer price index for the prior tax year divided by the consumer price index for the tax year of 2019, as determined by the State Tax Commission, but not to exceed 3%.

If it is less than 1% growth in the taxing district's budget, the taxing district may choose to increase its property tax dollar amount by selecting one of the other 3 choices or it may choose up to 3% increase. If the new construction roll is greater than 1% that selection option is not available.

There is a cap that notwithstanding any other provision in this section the total maximum increase permitted shall not exceed 4% without voter approval.

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