2021 IDAHO ASSOCIATION OF DISTRICT BOARDS OF HEALTH ANNUAL CONFERENCE

JUN 17, 2021 Online and Twin Falls, ID
2021 Annual Conference Business Meeting Agenda
Thursday, June 17, 2021
Hosted by Public Health - South Central Public Health District
1020 Washington Street North, Twin Falls, ID 83301
(on College of Southern Idaho campus)
Online Access/Video call link: https://meet.google.com/mjedopn-gjx
Or dial: 1 978-272-0298 PIN: 964 672 289#

1:30 p.m. Call to Order ................................................................. Comm. Bob Kunau

Doc # 1.0

IADBH Members 2021

2.0 Roll Call/ Call for Proxies

IAC/Legislative Update............................................................................. Seth Grigg

3.0-3.2 Approval of Meeting Minutes of 2020 IAB (Action Item) .........................All

4.0 Budget Review and Approval (Action Item) ........................................... All

5.0 Review of Expiring Resolutions (Action Item) ....................................... All

6.0 Resolution to Support an Excise Tax on Electronic Nicotine Delivery Systems

7.0 Resolution to Support a Tobacco Tax Increase in the State of Idaho

8.0 Resolution Supporting Prevention of Excessive Alcohol Use

9.0 Resolution Concerning the Prevention of Opioid Drug Overdose through Prescriber Education

10.0 Ratify All Current/Active Resolutions (Action Item) ............................All

11.0 IAC Contract Review and Discussion (Action Item).............................. All

12.0-12.1 Discussion of Privatizing District Financial Audits...................... Comm. Elt Hasbrouck

SALBOH Update...................................................................................... Dr. Barbara Nelson

SALBOH Representative........................................................................ Comm. Bob Kunau

13.0 Public Health Recognition of Service ............................................... Comm. Bob Kunau

Next IAB – Boise 2022

At conclusion of business Adjourn
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<tr>
<th>BOARD MEMBER</th>
<th>ROLE</th>
<th>COUNTY</th>
<th>APPOINTMENT DATE</th>
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<td>Lora Whalen, Secretary</td>
<td>District Director</td>
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<td>Marlow Thompson, Chairman</td>
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<td>Glen Bailey, Trustee</td>
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<td>Jessica Jameson, MD</td>
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<td>Allen Banks, PhD</td>
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<td>Mike Fitzgerald</td>
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<td>Richard McLandress, MD</td>
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<td>Carol Moehrle, Secretary</td>
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<td>Jane Young, CRN-P, DNP</td>
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<td>Ryan Stirm</td>
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**HEALTH DISTRICT 5**

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<td>Melody Bowyer, Secretary</td>
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<td>Linda Montgomery, Chairman</td>
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<td>Helen Edwards, Vice Chairman</td>
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<td>Roy Hubert</td>
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<td>Angenie McCleary</td>
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<td>Sherly Koyle</td>
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<td>Don Hall</td>
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<td>Twin Falls</td>
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<td>Pam Jones</td>
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<tr>
<td>Dr. Keith Davis</td>
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**HEALTH DISTRICT 6**

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<tr>
<td>Maggie Mann, Secretary</td>
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<td>Vaughn Rasmussen, Chairman/Trustee</td>
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<td>Whitney Manwaring, Vice Chairman</td>
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<td>Ron Funk</td>
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**HEALTH DISTRICT 7**

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<td>Geri Rackow, Secretary</td>
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<td>Bryon Reed, Chairman</td>
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<td>Shayne Young</td>
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# Idaho Association of District Boards of Health

## HEALTH DISTRICT 1

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<td>Lora Whalen, Secretary</td>
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<td>Don Duffy (Interim Director)</td>
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<td>Marlow Thompson, Chairman</td>
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<td>Russell Duke, Secretary</td>
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</table>
Betty Ann Nettleton, RN, Chairman
Megan Blanksma, Vice Chairman
Elt Hasbrouck
Ted Epperly, MD, Trustee
Raúl Labrador
Jane Young, CRN-P, DNP
Ryan Stirm

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**HEALTH DISTRICT 7**

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<td>Barbara Nelson, MD Vice Chairman</td>
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<td>Shayne Young</td>
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LEGISLATURE OF THE STATE OF IDAHO
Sixty-sixth Legislature First Regular Session - 2021

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 316, As Amended in the Senate

BY HEALTH AND WELFARE COMMITTEE

AN ACT

RELATING TO PUBLIC HEALTH DISTRICTS; AMENDING CHAPTER 35, TITLE 31, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 31-3505H, IDAHO CODE, TO PROVIDE THAT CERTAIN PERSONS SHALL NOT BE ELIGIBLE FOR COUNTY MEDICAL ASSISTANCE OR ASSISTANCE UNDER THE CATASTROPHIC HEALTH CARE COST PROGRAM AND TO PROVIDE LEGISLATIVE INTENT; AMENDING SECTION 39-401, IDAHO CODE, TO PROVIDE THAT PUBLIC HEALTH DISTRICTS ARE NOT DEPARTMENTS OR AGENCIES OF A COUNTY GOVERNMENT, TO PROVIDE FOR THE CONTINUANCE OF CERTAIN AGREEMENTS OR SERVICE ARRANGEMENTS, TO PROVIDE AN EXCEPTION, AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 39-411, IDAHO CODE, TO REMOVE A PROVISION THAT NO MORE THAN ONE MEMBER OF A DISTRICT BOARD OF HEALTH SHALL BE APPOINTED FROM CERTAIN GROUPS; AMENDING SECTION 39-413, IDAHO CODE, TO PROVIDE THAT THE DISTRICT BOARD OF HEALTH SHALL DETERMINE COMPENSATION FOR THE DISTRICT HEALTH DIRECTOR AND TO PROVIDE THAT CERTAIN DUTIES SHALL BE THE EXCLUSIVE RESPONSIBILITY OF THE DISTRICT HEALTH DIRECTOR; AMENDING SECTION 39-414, IDAHO CODE, TO REVISE PROVISIONS REGARDING POWERS AND DUTIES OF THE DISTRICT BOARD OF HEALTH; AMENDING SECTION 39-414A, IDAHO CODE, TO REMOVE A REFERENCE TO THE LEGISLATIVE COUNCIL; AMENDING SECTION 39-423, IDAHO CODE, TO PROVIDE FOR THE APPOINTMENT OF A DESIGNEE TO THE BUDGET COMMITTEE OF A PUBLIC HEALTH DISTRICT AND TO MAKE A TECHNICAL CORRECTION; AMENDING CHAPTER 4, TITLE 39, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 39-424A, IDAHO CODE, TO ESTABLISH PROVISIONS REGARDING ADDITIONAL COUNTY AID TO PUBLIC HEALTH DISTRICTS AND PROCEDURES; AMENDING SECTION 39-425, IDAHO CODE, TO REVISE PROVISIONS REGARDING STATE AID TO PUBLIC HEALTH DISTRICTS; AND PROVIDING AN EFFECTIVE DATE.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Chapter 35, Title 31, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 31-3505H, Idaho Code, and to read as follows:

31-3505H. ELIGIBILITY FOR FINANCIAL ASSISTANCE. (1) Notwithstanding any provision of law or rule to the contrary, no person eligible for medicaid pursuant to section 56-254 or 56-267, Idaho Code, shall be eligible for financial assistance pursuant to this chapter.

(2) Notwithstanding any provision of law or rule to the contrary, no person eligible for health insurance shall be eligible for financial assistance pursuant to this chapter.

(3) Notwithstanding any provision of law or rule to the contrary, no person in a commitment proceeding pursuant to chapter 3, title 66, Idaho Code, who is eligible for medicaid or eligible for health insurance shall be eligible for financial assistance pursuant to this chapter.
(4) It is the intent of the legislature that moneys saved by counties pursuant to this section may be used for additional county aid to public health districts as required by section 39-424A, Idaho Code.

SECTION 2. That Section 39-401, Idaho Code, be, and the same is hereby amended to read as follows:

39-401. LEGISLATIVE INTENT. (1) The various health districts, as provided for in this chapter, are not:
   (a) A single department of state government unto themselves, nor are they:
   (b) A part of any of the twenty (20) departments of state government authorized by section 20, article IV, Idaho constitution, or:
   (c) A part of the departments prescribed in section 67-2402, Idaho Code, or:
   (d) A department or an agency of county government.

(2) It is legislative intent that health districts operate and be recognized not as state or county agencies or departments, but as governmental entities whose creation has been authorized by the state, much in the manner as other single purpose districts. Pursuant to this intent, and because health districts are not state or county departments or agencies, health districts are exempt from the required participation in the services of the purchasing agent or employee liability coverage, as rendered by the department of administration. However, nothing shall prohibit the health districts from entering into contractual arrangements with the department of administration, or any other department of state government or an elected constitutional officer, for these or any other services.

(3) It is legislative intent to affirm the provisions of section 39-413, Idaho Code, requiring compliance with the state merit system, and to affirm the participation of the health districts in the public employee retirement system, pursuant to section 39-426, Idaho Code, chapter 13, title 59, Idaho Code, and chapter 53, title 67, Idaho Code.

(4) It is also legislative intent that the matters of location of deposit of health district funds, or the instruments or documents of payment from those funds shall be construed as no more than items of convenience for the conduct of business, and in no way reflect upon the nature or status of the health districts as entities of government.

(5) This section merely affirms that health districts created under this chapter are not state or county agencies, and in no way changes the character of those agencies as they existed prior to this act.

(6) Public health districts will have the option to continue with agreements and service arrangements, including insurance arrangements, with state agencies that were effective prior to January 1, 2022, unless an agreement or service arrangement is expressly nullified by statute.

SECTION 3. That Section 39-411, Idaho Code, be, and the same is hereby amended to read as follows:

39-411. COMPOSITION OF DISTRICT BOARD -- QUALIFICATIONS OF MEMBERS -- APPOINTMENT AND REMOVAL -- TERMS -- SELECTION OF OFFICERS -- BOARD OF TRUSTEES OF DISTRICT BOARDS OF HEALTH. (1) For those districts comprised of:
(a) Fewer than eight (8) counties, the district board of health shall consist of seven (7) members to be appointed by the boards of county commissioners within each district acting jointly, and each board of county commissioners may appoint a board member.
(b) Eight (8) counties, the district board of health shall consist of not fewer than eight (8) members nor more than nine (9) members, and each board of county commissioners may appoint a board member.
(2) Each member of the district board of health shall be a citizen of the United States, a resident of the state of Idaho and the public health district for one (1) year immediately last past, and a qualified elector. One (1) member of the district board, if available to serve, shall be a physician licensed by the Idaho state board of medicine, and no more than one (1) member shall be appointed from any professional or special interest group. All members shall be chosen with due regard to their knowledge and interest in public health and in promoting the health of the citizens of the state and the public health district. Representation shall be assured from rural as well as urban population groups.
(3) All appointments to the district board shall be confirmed by a majority vote of all the county commissioners of all the counties located within the public health district. Any member of the district board may be removed by majority vote of all the county commissioners of all the counties located within the district.
(4) The members of the district board of health shall be appointed for a term of five (5) years, subject to reappointment; and vacancies on the board for an unexpired term shall be filled for the balance of the unexpired term. Notwithstanding any provision of this section as to term of appointment, if a board member is an appointee for a board of county commissioners, and if that board member is an elected county commissioner and leaves office prior to the expiration of the term on the district board of health, the board of county commissioners may declare the position vacant and may appoint another currently elected county commissioner to fill the unexpired portion of the term of that board member.
(5) The members of the district board, each year, shall select a chairman, a vice chairman and a trustee. The trustee shall represent the district board as a member of the board of trustees of the Idaho district boards of health.
(6) The board of trustees of the Idaho district boards of health shall have authority to allocate appropriations from the legislature to the health districts. Such authority is limited to the development and administration of formulas for the allocation of legislative appropriations. Any formula adopted by the board of trustees must be in use, without alteration, for at least two (2) years; provided that during the two (2) year period, the formula may be changed if an emergency occurs, the emergency is declared and there is a unanimous vote of the board of trustees to make the emergency formula change. All proceedings of the board of trustees shall be subject to the provisions of chapter 2, title 74, Idaho Code.

SECTION 4. That Section 39-413, Idaho Code, be, and the same is hereby amended to read as follows:
39-413. DISTRICT HEALTH DIRECTOR -- APPOINTMENT -- POWERS AND DUTIES. A district health director shall be appointed by the district board and shall receive compensation as determined by the district board. The director shall have and exercise the following powers and duties in addition to all other powers and duties inherent in the position or delegated to him or imposed upon him by law or rule, regulation, or ordinance:

(1) To be secretary and administrative officer of the district board of health;

(2) To prescribe such rules and regulations, consistent with the requirements of this chapter, as may be necessary for the government of the district, the conduct and duties of the district employees, the orderly and efficient handling of business and the custody, use and preservation of the records, papers, books and property belonging to the public health district;

(3) To administer oaths for all purposes required in the discharge of his duties;

(4) With the approval of the district board to:
   (a) Prescribe the positions and the qualifications of all personnel under the district health director on a nonpartisan merit basis in accordance with the objective standards approved by the district board. This shall be the exclusive responsibility of the district health director, with the approval of the board, and no state official, elected or otherwise, or agency shall have any power to disapprove or interfere with the performance by the director and the board of this duty or to delay such performance in any way.
   (b) Fix the rate of pay and appoint, promote, demote, and separate such employees and to perform such other personnel actions as are needed from time to time in conformance with the requirements of chapter 53, title 67, Idaho Code. This shall be the exclusive responsibility of the district health director, with the approval of the board, and no state official, elected or otherwise, or agency shall have any power to disapprove or interfere with the performance by the director and the board of this duty or to delay such performance in any way.
   (c) Create such units and sections as are or may be necessary for the proper and efficient functioning of the duties herein imposed.

SECTION 5. That Section 39-414, Idaho Code, be, and the same is hereby amended to read as follows:

39-414. POWERS AND DUTIES OF DISTRICT BOARD. The district board of health shall have and may exercise the following powers and duties:

(1) To administer and enforce all state and district health laws, regulations, and standards.

(2) To do all things required for the preservation and protection of the public health and preventive health and to enter into agreements with the director of the state department of health and welfare or the director of the department of environmental quality to provide services or do such other things delegated by the director of the state department of health and welfare or the director of the department of environmental quality and this shall be authority for the director(s) to so delegate as specified in the agreement. An agreement entered pursuant to this subsection may be between either such director and one (1) district or multiple districts. An order of
a district board of health will take effect immediately. However, notwith-
standing the provisions of this subsection, if an order applies to all per-
sons in a county or a public health district, the board of county commissi-
ons within each affected county, after consulting with the district board
of health, will determine by resolution whether or not to approve the order
within county limits within seven (7) days of the date of the order. If the
board of county commissioners approves the order, then the order will take
effect immediately for a period of thirty (30) days. Thereafter, the order
may be extended, amended, or modified and reimposed for thirty (30) day peri-
ods, subject to approval by the board of county commissioners.

3 To determine the location of its main office and to determine the
location, if any, of branch offices.

4 To enter into contracts with any other governmental or public
agency whereby the district board agrees to render services to or for such
agency in exchange for a charge reasonably calculated to cover the cost of
rendering such service. This authority is to be limited to services vol-
untarily rendered and voluntarily received and shall not apply to services
required by statute, rule, and regulations, or standards promulgated pur-
suant to this act or chapter 1, title 39, Idaho Code.

5 All moneys or payment received or collected by gift, grant, devise,
or any other way shall be deposited to the respective division or subaccount
of the public health district in the public health district fund authorized
by section 39-422, Idaho Code.

6 To establish a fiscal control policy required by the state con-
troller.

7 To cooperate with the state board of health and welfare, the depart-
ment of health and welfare, the board of environmental quality and the de-
partment of environmental quality.

8 To enter into contracts with other governmental agencies, and this
act hereby authorizes such other agencies to enter into contracts with the
health district, as may be deemed necessary to fulfill the duties imposed
upon the district in providing for the health of the citizens within the dis-

9 To purchase, exchange or sell real property and construct, rent, or
lease such buildings as may be required for the accomplishment of the duties
imposed upon the district and to further obtain such other personal property
as may be necessary to its functions.

10 To accept, receive and utilize any gifts, grants, or funds and per-
sonal and real property that may be donated to it for the fulfillment of the
purposes outlined in this act.

11 To establish a charge whereby the board agrees to render services
to or for entities other than governmental or public agencies for an amount
reasonably calculated to cover the cost of rendering such service.

12 To enter into a lease of real or personal property as lessor or
lessee, or other transaction with the Idaho health facilities authority for
a term not to exceed ninety-nine (99) years upon a determination by the dis-

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shall be considered an independent body corporate and politic pursuant to section 1, article VIII, of the constitution of the state of Idaho, and is not authorized hereby to levy taxes nor to obligate the state of Idaho concerning such financing.

(13) To administer and certify solid waste disposal site operations, closure, and post-closure procedures established by statute or regulation in accordance with provisions of chapter 74, title 39, Idaho Code, in a manner equivalent to the site certification process set forth in section 39-7408, Idaho Code.

(14) To select a board member to serve as trustee on the board of trustees of the Idaho district boards of health.

SECTION 6. That Section 39-414A, Idaho Code, be, and the same is hereby amended to read as follows:

39-414A. AUDIT OF HEALTH DISTRICT FINANCES. It shall be the duty of each district board of health to cause to be made a full and complete audit of all the financial transactions of the health district no less frequently than every two (2) years. Such audit shall be made by or under the direction of the legislative council, in accordance with generally accepted auditing standards and procedures. The district board of health shall include all necessary expenses for such audit in its budget.

SECTION 7. That Section 39-423, Idaho Code, be, and the same is hereby amended to read as follows:

39-423. BUDGET COMMITTEE OF PUBLIC HEALTH DISTRICT. The chairmen of the boards of county commissioners located within the public health district are hereby constituted as the budget committee of the public health district.

The district board will submit to the budget committee by the first Monday in June of each year the preliminary budget for the public health district and the estimated cost to each county, as determined by the provisions of section 39-424, Idaho Code.

On or before the first Monday in July, there will be held at a time and place determined by the budget committee a budget committee meeting and public hearing upon the proposed budget of the district. Notice of the budget committee meeting and public hearing shall be posted at least ten (10) full days prior to the date of said meeting in at least one (1) conspicuous place in each public health district to be determined by the district board of health. A copy of such notice shall also be published in the official newspaper or a generally circulated newspaper of each county of such public health district, in one (1) issue thereof, during such ten (10) day period. The place, hour and day of such hearing shall be specified in said notice, as well as the place where such budget may be examined prior to such hearing. A summary of such proposed budget shall be published with and as a part of the publication of such notice of hearing in substantially the form required by section 31-1604, Idaho Code.

On or before the first Monday in July, a budget for the public health district shall be agreed upon and approved by a majority of the budget com-
mittee. Such determination shall be binding upon all counties within the
district and the district itself.

Nothing in this section shall prevent the chairman of a board of county
commissioners from appointing a designee to represent him on the budget com-
mittee if the chairman is unable to attend the budget committee meeting, pro-
vided that the designee must be an elected county commissioner from the same
county as the chairman of the board of county commissioners.

SECTION 8. That Chapter 4, Title 39, Idaho Code, be, and the same is
hereby amended by the addition thereto of a NEW SECTION, to be known and des-
ignated as Section 39-424A, Idaho Code, and to read as follows:

39-424A. ADDITIONAL COUNTY AID TO DISTRICTS -- PROCEDURES. (1) Be-
ginning on January 1, 2022, and each year thereafter, the various boards of
county commissioners shall be responsible for providing additional annual
aid to the public health districts. The amount of such additional county aid
shall not be less than the amount appropriated to the various public health
districts by the legislature for state fiscal year 2021.

(2) The manner of apportioning the additional aid from the various
counties shall be calculated pursuant to section 39-424, Idaho Code, unless
an alternative manner of apportioning the additional aid is agreed to by the
budget committees of the various public health districts.

(3) Notwithstanding the provisions of section 31-863, Idaho Code, a
county may use any fund balance accruing pursuant to chapter 35, title 31,
Idaho Code, to fund the annual aid provided for in this section.

SECTION 9. That Section 39-425, Idaho Code, be, and the same is hereby
amended to read as follows:

39-425. GENERAL STATE AID TO DISTRICTS -- PROCEDURES. (1) Every year,
the districts shall submit a request to the legislature for money to be used
to match funds contributed by the counties pursuant to section 31-862, Idaho
Code, for the maintenance and operation of district health departments.
The matching amount to be included in the request shall be a minimum of
sixty-seven percent (67%) of the amounts pledged by each county, as adopted
as part of the budget for the health districts during the budget formula-
tions, as provided for in section 39-423, Idaho Code. If the determined
amount of participation by a county would exceed the amount which could be
raised applying the maximum levy prescribed in section 31-862, Idaho Code,
that county’s participation shall be reduced to the maximum amount which can
be raised thereby.

(2) The foregoing provision shall not limit the legislature from autho-
rising or granting additional funds for selected projects in excess of the
percentage of participation of general aid granted all health districts.

(3) General state aid to the various health districts shall be made
available from state appropriations, and shall be distributed in the follow-
ing manner:

(a) The amount appropriated to the health districts shall be divided
bases upon the formula developed and administered by the board of
trustees of the Idaho district boards of health.
(b) One half (1/2) of the amount appropriated shall be remitted to the public health trust fund on or before July 15; and
(e) The remaining one half (1/2) of the amount appropriated shall be
remitted to the public health trust fund on or before January 15. The legislature may authorize or grant additional funds to the various public health districts for selected projects.
(2) The liability of the state of Idaho to the public health districts and the public health district fund and its divisions is limited to:
(a) The funds actually authorized and granted to the various public health districts as provided in subsection (1) of this section; and
(b) The funds actually authorized or granted to the various public health districts as provided for in subsection (2) of this section; and
(c) The funds due the various health districts in payment of legally authorized contracts and agreements entered into between the departments of the state of Idaho and the various public health districts.
(5) If revenues to the state treasury are insufficient to fully meet appropriations, and reductions in spending authority have been ordered pursuant to law, the amount of money to match revenues contributed by the counties, pursuant to section 39-423, Idaho Code, which has been appropriated pursuant to this section, shall be reduced by the same percentage rate as other general account appropriations.

SECTION 10. This act shall be in full force and effect on and after March 1, 2022.
STATEMENT OF PURPOSE
RS28767 / H0316

This legislation limits eligibility for the county medically indigent program and state Catastrophic Health Care fund by preventing anyone who qualifies for Medicaid or insurance from receiving assistance through the programs. Additionally, the legislation eliminates state aid for public health districts. State aid to health districts will be replaced by new county aid which will be funded from savings accruing to the county medically indigent program. Lastly, the legislation amends state statute regarding public health districts to ensure that health districts can continue with existing administrative relationships with state agencies if desired as well as language clarifying that local health district boards are responsible for setting salaries of local health district officials.

FISCAL NOTE

For fiscal year 2022, there will be a savings to the state general fund of $4.9 million as a result of the state no longer providing state aid to public health districts. For fiscal year 2023 and each year thereafter, savings to the general fund increases to $9.8 million due to no longer providing state aid to public health districts and $8.5 million due to savings to the CAT fund.

For fiscal year 2022, counties will save an estimated $6 million in indigent fund expenses. The savings will be used to provide additional funding to public health districts, estimated to be $4.9 million. For fiscal year 2023 and each year thereafter, counties will save an estimated $12 million in indigent fund expenses. The savings will be used to provide additional funding to public health districts, estimated to be $9.8 million.

Contact:
Representative John Vander Woude
(208) 332-1000

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).
LEGISLATURE OF THE STATE OF IDAHO
Sixty-sixth Legislature First Regular Session - 2021

Moved by Riggs
Seconded by Lee

IN THE SENATE
SENATE AMENDMENT TO H.B. NO. 316

AMENDMENT TO SECTION 5

On page 4 of the printed bill, in line 49, following "districts." insert: "An order of a district board of health will take effect immediately. However, notwithstanding the provisions of this subsection, if an order applies to all persons in a county or a public health district, the board of county commissioners within each affected county, after consulting with the district board of health, will determine by resolution whether or not to approve the order within county limits within seven (7) days of the date of the order. If the board of county commissioners approves the order, then the order will take effect immediately for a period of thirty (30) days. Thereafter, the order may be extended, amended, or modified and reimposed for thirty (30) day periods, subject to approval by the board of county commissioners."

AMENDMENT TO THE BILL

On page 8, delete lines 14 through 18, and insert: "SECTION 10. This act shall be in full force and effect on and after March 1, 2022.".

CORRECTION TO TITLE

On page 1, delete line 26, and insert: "AND PROVIDING AN EFFECTIVE DATE.".
## Business Meeting

**Thursday, June 11, 2020**

Hosted by Public Health – Southeastern Idaho Public Health

1901 Alvin Ricken Drive, Pocatello, ID 83201

To join the meeting virtually: [https://global.gotomeeting.com/join/241935861](https://global.gotomeeting.com/join/241935861)

To dial in using your phone: United States: **+1 (786) 535-3211**

**Access Code:** 241-935-861

### Attendance:

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<tr>
<td></td>
<td>Ryan Stirm</td>
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## HEALTH DISTRICT 5

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<thead>
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<tr>
<td>Melody Bowyer, Director</td>
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<tr>
<td>Linda Montgomery, Chairman</td>
<td>X</td>
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<tr>
<td>Helen Edwards, Vice Chairman</td>
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<tr>
<td>Roy Hubert</td>
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<td>Angenie McCleary</td>
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<tr>
<td>Bob Kunau, Trustee</td>
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<td>Tracy Haskin</td>
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<td>Brent Reinke</td>
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<td>Pam Jones</td>
<td>X</td>
<td></td>
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<tr>
<td>Keith Davis, MD</td>
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## HEALTH DISTRICT 6

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<tbody>
<tr>
<td>Maggie Mann, Director</td>
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<tr>
<td>Ken Estep, Chairman/Trustee</td>
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<td>Vaughn Rasmussen, Vice Chairman</td>
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<td>Robert Swainston</td>
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<td>Whitney Manwaring</td>
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<tr>
<td>Steve Brown</td>
<td>X</td>
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<td>Phil Christensen</td>
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<td>Susan Collins</td>
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<td></td>
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<tr>
<td>Robert Christophersen</td>
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## HEALTH DISTRICT 7

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<tbody>
<tr>
<td>Geri Rackow, Director</td>
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<tr>
<td>Bryon Reed, Chairman</td>
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<tr>
<td>Barbara Nelson, MD</td>
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<tr>
<td>Vice Chairman</td>
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<tr>
<td>Bill Leake, Trustee</td>
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<tr>
<td>Wayne Butts</td>
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<td>Brent Mendenhall</td>
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<tr>
<td>Lee Miller</td>
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<td>Shayne Young</td>
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## GUESTS

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<tr>
<td>Tyler Butler – PHD6</td>
<td>X</td>
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<tr>
<td>Seth Grigg – IAC</td>
<td>X</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>Kelly Brassfield - IAC</td>
<td>X</td>
<td>N/A</td>
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Meeting Call to Order

Ken Estep called the meeting to order at 1:00 p.m. MST.

Roll Call and Proxy Votes

Tyler Butler conducted the roll call.

Proxy Votes

10 proxy votes were collected.

Request for Additional Agenda Items

None requested.

Approval of the June 20, 2019 Meeting Minutes

MOTION: Bill Leake moved to approve the June 20, 2019, meeting minutes as presented, Commissioner Hasbrouck seconded the motion. The motion passed by unanimous consent. Commissioner McCleary abstained from voting, as she had not attended the 2019 meeting.

Conference Office Budget

Maggie Mann presented the proposed fiscal year 2021 budget and addressed questions of the members.

MOTION: Commissioner Winkel moved to approve the FY21 Association Office Budget, Commissioner Miller seconded the motion. The motion passed by unanimous consent.

IAC Contract Review

Seth Grigg shared that the contract was the same as in years past.

MOTION: Commissioner Hasbrouck made a motion to continue the contract with IAC as presented, seconded by Commissioner Rasmussen. Motion carried by unanimous consent.

SALBOH Representative Report

Ken Estep called for discussion on SALBOH representation. Linda Montgomery called for a point of order to clarify that the SALBOH Representative is a 3 year term according to IADBH by-laws. Because Dr. Barbara Nelson is willing to continue her term, a vote was not needed. No further discussion was had.

Compendium of Resolutions

Maggie Mann discussed four resolutions that could potentially be archived: resolutions 15-03, 17-04, 17-01, and 17-02. No new resolutions were presented for consideration.

MOTION: Dr. Allen Banks made a motion to archive the four resolutions as presented, seconded by Commissioner Dale. Further discussion was held. Motion failed on a roll call vote, with 32 no votes, 5 yes votes, and 2 not voting.

MOTION: Bill Leake made a motion to keep the compendium of resolutions as is, seconded by Commissioner Zenner. Commissioner Dale called for a point of order to clarify that an action item was not needed if no changes were being made. Bill Leake withdrew his motion.

No further action was taken regarding resolutions.

New Business

Linda Montgomery invited all members to attend the 2021 IADBH meeting next year. The meeting is tentatively being planned for the second week in June and will be done in coordination with the IAC schedule.
Adjourn

Glen Bailey made a motion to adjourn, seconded by Commissioner Hubert. Meeting adjourned at 1:35 p.m. MST.
### ASSOCIATION OFFICE

<table>
<thead>
<tr>
<th>SUMMARY OBJECT</th>
<th>FY 21 BUDGET</th>
<th>FY 21 ESTIMATE</th>
<th>FY 22 REQUEST</th>
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<tr>
<td>2001 FED GRANTS &amp; CONTRIBUTIONS</td>
<td>-</td>
<td>-</td>
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<td>2101 ST GRANTS &amp; CONTRIBUTIONS</td>
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<td>Assessment to districts</td>
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<tr>
<td>2201 CTY/CO GRANTS &amp; CONTRIBUTIONS</td>
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<tr>
<td>2701 RENT AND LEASE INCOME</td>
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<tr>
<td>3601 MISCELLANEOUS REVENUE</td>
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<td>IAB Registrations</td>
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**Total Revenue**

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<th>FY 21 BUDGET</th>
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<td>5101 GENERAL SERVICES</td>
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<tr>
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<td>Idaho Assoc of Counties</td>
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<td>Legal Services - Opioid</td>
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<td>5301 COMPUTER SERVICES (Domain)</td>
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<td>Meals &amp; mtg refreshments</td>
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**Total Operating Expenditures**

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<th>FY 21 BUDGET</th>
<th>FY 21 ESTIMATE</th>
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<tr>
<td></td>
<td>48,320</td>
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**Total Expenditures**

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<tr>
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<td>48,320</td>
<td>32,854</td>
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June 2021
Resolution 15-03

RESOLUTION TO SUPPORT AN EXCISE TAX ON ELECTRONIC NICOTINE DELIVERY SYSTEMS

WHEREAS, it was in 1912 that smoking tobacco was linked to lung cancer, and it took more than 50 years for the US Surgeon General to declare smoking a health hazard and another 45 years before the Food and Drug Administration (FDA) was given the authority to regulate tobacco products.

WHEREAS, many electronic nicotine delivery system (ENDS), also marketed as electronic cigarettes, contain juices with nicotine, a highly addictive drug for which there are no safe levels.

WHEREAS, there is currently insufficient evidence to conclude that ENDS, or electronic cigarettes, help users quit smoking.¹

WHEREAS, it is the flavored products that are driving the youth vaping epidemic. In fact, 82.9% of youth e-cigarette users use flavored products. E-cigarettes are sold in over 15,000 flavors, from mint and menthol to gummy bear and cotton candy.

WHEREAS, in 2016, an estimated four in five (20.5 million) U.S. youths, including 8.9 million middle school students and 11.5 million high school students, were exposed to e-cigarette advertisements from at least one source; a 13% increase from 2014. Exposure in retail stores increased 24% in 2016 compared to 2014, and was the primary factor responsible for the increases in exposure from any source during 2014-2016. Nearly seven in 10 youths (17.7 million) were exposed to e-cigarette advertising in retail stores in 2016; approximately two in five were exposed to e-cigarette on the Internet (10.6 million) or television (9.7 million), and nearly one in four (6.2 million) were exposed in newspapers and magazines.²

WHEREAS, electronic cigarettes are the most commonly used tobacco product among U.S. middle and high school students. From 2017 to 2019, e-cigarette use among high school students more than doubled to 27.5%, leading the U.S. Surgeon General and other public health authorities to declare the problem an epidemic. In 2020, 3.6 million U.S. kids – including 19.6% of high school students – were current e-cigarette users.²,³

WHEREAS, almost 76% of youth who had tried an electronic cigarette had also tried a regular cigarette. Altogether, in 2012 more than 1.78 million middle and high school students nationwide had tried electronic cigarettes.³

WHEREAS, while electronic cigarettes are likely to be less toxic than conventional cigarettes, their use poses threats to adolescents and fetuses of pregnant mothers using these devices.⁴
**Resolution 15-03 (continued)**

**WHEREAS**, the FDA conducted an analysis on samples of electronic cigarettes and components from two leading brands, which showed that the product contained detectable levels of known carcinogens and toxic chemicals to which users could potentially be exposed. The FDA’s findings also suggested that quality control processes used to manufacture these products are inconsistent or non-existent.  

**WHEREAS**, according to FDA the electronic cigarette cartridges that were labeled as containing no nicotine had low levels of nicotine present in all cartridges tested, except one.  

**WHEREAS**, the American Association of Poison Control Centers reports that, through December 31, 2020, there had been 3,830 calls involving exposures to electronic cigarette devices and liquid nicotine. That is down from 5,356 in 2019, but up from 3,130 in 2018 and 2,470 in 2017.  

**WHEREAS**, North Carolina, the number one tobacco producing state, taxes liquid nicotine at 5 cents per milliliter, which is one of the lowest state taxes. Idaho does not currently have a vape and e-cigarette tax.  

**WHEREAS**, an increase in taxes on cigarettes and other tobacco products lead to significant reductions in cigarette smoking and other tobacco use. For every 10 percent increase in cigarette prices, the overall cigarette consumption is reduced by 3-5%.  

**THEREFORE BE IT RESOLVED**, that the Idaho Association of Local Boards of Health support establishing an excise tax on ENDS including the delivery devices and liquid solutions used in the devices and use of any such funds be designated for tobacco cessation and prevention.  

*Adopted by the Idaho Association of District Boards of Health  
June 4, 2015*

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Resolution 17-04

RESOLUTION TO SUPPORT A TOBACCO TAX INCREASE IN THE STATE OF IDAHO

WHEREAS, cigarette smoking remains the leading cause of preventable disease and death in the United States and in Idaho. Annually 1,800 Idahoans die from smoking-attributable deaths (1,2); and

WHEREAS, 400 Idaho youth under 18 will become new smokers each year and 30,000 Idaho youth that are alive today will die from smoking (2,3); and

WHEREAS, Idaho’s cigarette tax ranks 46th in the nation (57 cents/pack), is lower than all of the surrounding states, and is substantially lower than the average cigarette tax per pack at $1.91 per pack (4); and

WHEREAS, Idaho spends 508 million in smoking-attributable medical costs and 433.9 million in smoking-attributable lost productivity costs annually (2,3); and

WHEREAS, numerous economic studies in peer-reviewed journals have documented that cigarette tax or price increases reduce both adult and youth smoking (5), and

WHEREAS, every state that has significantly raised its cigarette tax has enjoyed substantial increases to state cigarette tax revenues despite significant declines in smoking rates and taxed pack sales (6), and

WHEREAS, state funding levels for comprehensive tobacco prevention and control programs are sorely inadequate to support effective and sustained tobacco control efforts while satisfying only 30.5% of the CDC recommended spending level (7):

THEREFORE, BE IT RESOLVED, that the Idaho Association of Boards of Health supports increasing the tobacco tax to enhance comprehensive tobacco prevention and control efforts to reduce youth and adult tobacco use rates.

Adopted by the Idaho Association of District Boards of Health
June 2007; Revised June 2010; Revised June 2011; Revised June 9, 2017
Updated from Resolution 11-00, 10-02, and 07-01

RESOLUTION SUPPORTING PREVENTION OF EXCESSIVE ALCOHOL USE

WHEREAS, excessive alcohol use includes binge drinking (five or more drinks during a single occasion for men and four or more drinks in a single occasion for women), underage drinking and drinking while pregnant\(^1\); and

WHEREAS, recognizing that children who consume alcohol before age 15 are four times more likely to develop alcohol dependence at some point in their lives versus children who abstain from alcohol until they are 21\(^2\); and

WHEREAS, recognizing that alcohol use is the third-leading preventable cause of death in the United States, with an estimated 88,000 deaths annually related to alcohol\(^3\); and

WHEREAS, recognizing that reports of being harassed in public, harassed at a party, physically hurt, scolded, frightened, and kept awake due to others’ alcohol use is more frequent in youth than other age groups\(^3\); and

WHEREAS, alcohol is more likely to be a factor in violence where the attacker and victim know each other (such as domestic violence). Among victims of domestic violence, alcohol is involved in 55% of reported cases and alcohol was a factor in 65% of spousal violence\(^4\); and

WHEREAS, reports by the Center on Alcohol Marketing and Youth revealed that underage youth are heavily exposed to alcohol advertising on radio, in magazines, and on the Internet\(^2\); and

WHEREAS, recognizing the Idaho Youth Risk Behavior Surveillance Survey found that in 2019, 27% of high school students had at least one drink of alcohol during the 30 days prior to the survey\(^5\); and

WHEREAS, recognizing that in 2019, 15.9% of Idaho students engaged in binge drinking (defined as having five or more drinks in a row) during the 30 days prior to completing the survey\(^5\); and

WHEREAS, excessive drinking results in 437 deaths and 12,311 years of potential life lost each year in Idaho\(^6\).

WHEREAS, the beer tax in Idaho was last changed in 1961 and is ranked 38\(^{th}\) out of 50 states\(^7,8\) and,

WHEREAS, the wine tax in Idaho began in 1971 and has not been changed since then and is ranked 36\(^{th}\) out of 50 states\(^7,8\).
Resolution 17-01 (continued)

THEREFORE BE IT RESOLVED, that the Idaho Association of District Boards of Health support the best practice recommendations to decrease excessive alcohol use by raising state excise taxes on alcohol; restricting access to alcohol through increased compliance checks and responsible beverage service programs; and increasing community mobilization efforts to assess problems and resources needed to combat underage drinking.

Adopted by the Idaho Association of District Boards of Health
June 9, 2017
Replaced 15-01

1 Preventing Excessive Alcohol Use. Centers of Disease Control and Prevention. Preventing Excessive Alcohol Use | CDC. Accessed on May 12, 2021


Resolution 17-02

RESOLUTION CONCERNING THE PREVENTION OF OPIOID DRUG OVERDOSE THROUGH PRESCRIBER EDUCATION

WHEREAS, the amount of opioids prescribed per person was three times higher in 2015 than in 19991; and

WHEREAS, in 2017, more than 191 million opioid prescriptions were dispensed to American patients2; and

WHEREAS, during 2019, drug overdoses accounted for 70,630 U.S. deaths, of those, 70.6% involved an opioid3; and

WHEREAS, overall, more Americans die every year from drug overdoses than they do in motor vehicle crashes, making nonprescription use of opiates now the second most common cause of substance abuse disorder in the U.S.6; and

WHEREAS, as a result, prescription drug abuse prevention is a top priority for the Centers for Disease Control and Prevention; and

WHEREAS, in 2017, 17.4% of the U.S population filled at least one prescription for an opioid1; and

WHEREAS, Idaho ranked 27th in the nation in 2017/2018 for pain reliever misuse among persons aged 12 years and older4; and 14.2% of high school students in Idaho reported taking prescription drugs not prescribed by a doctor or differently than how a doctor told them to use it4; and

WHEREAS, in 2019, there were 265 drug overdose deaths in Idaho and 134 of those deaths were related to any opioid overdose5; and

WHEREAS, Idaho Public Health Districts are responsible to promote and protect the health of Idaho citizens; and

WHEREAS, Idaho Public Health Districts provide services to individuals and families who are affected by prescription drug abuse;

THEREFORE BE IT RESOLVED that Idaho Public Health Districts seek opportunities to collaborate with stakeholders such as the Office of Drug Policy, Idaho Department of Health and Welfare, and institutions of higher education, as well as other pertinent community organizations, to prevent the misuse and abuse of prescription drugs. The Idaho Public Health Districts will provide prescriber education on the opioid epidemic and encourage active use of Idaho’s Prescription Monitoring Program (PMP).

Adopted by the Idaho Association of District Boards of Health
June 9, 2017
Replaced 13-02

AGREEMENT
BETWEEN THE
IDAHO ASSOCIATION OF COUNTIES
AND THE
IDAHO PUBLIC HEALTH DISTRICTS

THIS AGREEMENT updated the 17th day of June 2021 by and between the IDAHO ASSOCIATION OF COUNTIES (hereafter "IAC"), and the IDAHO PUBLIC HEALTH DISTRICTS (hereafter "Health Districts").

WHEREAS, IAC is a non-profit corporation organized under the laws of the state of Idaho, owned and operated by Idaho's forty-four counties, and whose counties participate in the funding of Idaho's seven public health districts; and

WHEREAS, the Public Health Districts are created by the laws of the state of Idaho;

WHEREAS, the Public Health Districts function under the direction of the Idaho Association of District Boards of Health;

NOW, THEREFORE, for and in consideration of the mutual promises and agreements contained herein, the parties hereto agree as follows:

DUTIES OF IDAHO PUBLIC HEALTH DISTRICTS

1. The Executive Council of the Idaho Association of District Boards of Health shall designate a liaison for IAC to coordinate and work with prior to and during the annual Idaho Legislative Session.

2. The liaison for the Health Districts shall notify IAC of issues that require tracking, monitoring, lobbying and/or testifying on behalf of the Health Districts.

3. The Health Districts shall provide Board of Health members and local public health staff necessary to testify or otherwise contact legislators on public health issues.

4. The Health Districts, through the finance office at District 2, shall pay the sum of $12,000.00 to IAC for the services set forth below. Payments shall be made as follows: January 31, the sum of $3,000.00; February 28, the sum of $3,000.00; March 31, the sum of $3,000.00; and April 30, the sum of $3,000.00. Payments shall be sent to the IAC office at 3100 S. Vista Ave., Suite 200, Boise, ID 83705.

5. The Health Districts shall meet with IAC for strategic planning of yearly legislative issues prior to the IAC legislative planning meeting.

6. The Health Districts shall designate two contact persons to serve as ex-officio Members of the IAC Health and Human Service and the Energy, Environment, and Land Use committees.
7. The Health Districts shall provide all funds as may be necessary for IAC to manage and pay for a designated lobbyist at the request of the Health Districts.

DUTIES OF IAC:

1. IAC shall designate staff for purposes of monitoring, and at the discretion of IAC, lobbying and or testifying on behalf of public health issues.

2. IAC shall monitor and advise of actions that may impact the Idaho Legislative Session and the actions of the Idaho Legislature and report to the Health Districts' contact person on those actions affecting public health issues. IAC shall advise of the necessity for action including testimony, lobbying, or making contacts by members of the Health Districts. ["Monitoring" may include but not be limited to reviewing germane committee schedules, legislation, and other activities to determine if there is an impact on public health issues.]

3. IAC shall provide in their regular Legislative Bulletin a highlighted or defined section, which reports on the Health Districts issues during the Idaho Legislative Session.

4. IAC shall meet at least quarterly with the Health Districts and its Executive Council Committee to address identified policy issues. During the Legislative Session, IAC shall meet at least biweekly with the Health Districts and its Executive Council Committee to address legislative issues affecting Health Districts.

5. In the event that the Health Districts have need to work on legislative issues that are in conflict with IAC and/or IAC policies, IAC will inform the Health Districts of such conflict and the Health Districts will remove such issue from this contract oversight and deal with the issue at the Health District level.

6. IAC, with the advice and consent of the Idaho Association of District Boards of Health, may designate an outside lobbyist to assist with lobbying for public health legislative issues. The management and fiscal oversight for this person will be provided through IAC and reimbursed by the Association office.

TERM:

This Agreement shall commence on June 20, 2019 and shall continue on an annual basis until either party has given notice to terminate the contract prior to October 1 of each year.

AMENDMENTS:

Amendments to this Agreement, including the performance of additional services for new or special projects by the Idaho Public Health Districts and the costs associated with them, shall be agreed to in writing and made a part of this Agreement.
IN WITNESS WHEREOF, the parties have signed this Agreement the date above written, pursuant to approval by the Board of Directors of IAC and Idaho Association of Boards of Health.

IDAHO ASSOCIATION OF COUNTIES

By: ________________________________

Seth Grigg
Executive Director

IDAHO ASSOCIATION OF DISTRICT BOARDS OF HEALTH

By: ________________________________

Chair
AN ACT
RELATING TO THE FINANCES OF LOCAL GOVERNMENTAL ENTITIES AND EDUCATION PROVIDERS; PROVIDING LEGISLATIVE INTENT; AMENDING CHAPTER 4, TITLE 67, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 67-448, IDAHO CODE, TO ESTABLISH PROVISIONS REGARDING THE COMMITTEE ON UNIFORM ACCOUNTING AND TRANSPARENCY FOR LOCAL GOVERNMENTAL ENTITIES AND TO PROVIDE FOR ITS MEMBERSHIP, RESPONSIBILITIES, AND MEMBER COMPENSATION; AMENDING CHAPTER 10, TITLE 67, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 67-1075, IDAHO CODE, TO PROVIDE FOR THE DUTY OF THE STATE CONTROLLER REGARDING A UNIFORM ACCOUNTING MANUAL FOR LOCAL GOVERNMENTAL ENTITIES; AMENDING SECTION 67-450E, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE LOCAL GOVERNMENTAL ENTITIES CENTRAL REGISTRY AND TO REDESIGNATE THE SECTION; REPEALING SECTION 67-1076, IDAHO CODE, RELATING TO THE LOCAL GOVERNMENTAL ENTITIES CENTRAL REGISTRY UNDER THE LEGISLATIVE SERVICES OFFICE; AMENDING CHAPTER 10, TITLE 67, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 67-1076, IDAHO CODE, TO PROVIDE FOR THE LOCAL GOVERNMENTAL ENTITIES CENTRAL REGISTRY UNDER THE STATE CONTROLLER'S OFFICE; AMENDING SECTION 31-1509, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE COUNTY ACCOUNTING SYSTEM; AMENDING SECTION 31-1602, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DUTIES OF A COUNTY BUDGET OFFICER; AMENDING SECTION 31-1604, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE APPROVAL OF A COUNTY BUDGET; AMENDING SECTION 31-1606, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE CLASSIFICATION STANDARDS OF COUNTY EXPENDITURES; AMENDING SECTION 31-2101, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DUTIES OF A COUNTY TREASURER; AMENDING SECTION 31-3620, IDAHO CODE, TO REVISE PROVISIONS REGARDING COUNTY HOSPITAL ACCOUNTING RECORDS; AMENDING SECTION 33-357, IDAHO CODE, TO DEFINE TERMS, TO PROVIDE FOR POSTING CERTAIN RECORDS ON AN INTERNET-BASED WEBSITE, TO REVISE PROVISIONS REGARDING CERTAIN DATA, TO PROVIDE DUTIES OF THE STATE CONTROLLER AND EDUCATION PROVIDERS, AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 39-414A, IDAHO CODE, TO REVISE PROVISIONS REGARDING AUDITS OF HEALTH DISTRICT FINANCES; AMENDING SECTION 50-208, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DUTIES OF A CITY TREASURER; AMENDING SECTION 50-1002, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE PREPARATION OF A CITY BUDGET; AMENDING SECTION 50-2006, IDAHO CODE, TO REVISE PROVISIONS REGARDING FINANCIAL REPORTS BY URBAN RENEWAL AGENCIES AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 67-450C, IDAHO CODE, TO REVISE PROVISIONS REGARDING INDEPENDENT FINANCIAL AUDITS OF CERTAIN ORGANIZATIONS; AMENDING SECTION 67-450D, IDAHO CODE, TO REVISE PROVISIONS REGARDING INDEPENDENT FINANCIAL AUDITS OF CERTAIN ENTITIES; AMENDING SECTION 67-702, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DUTIES OF THE LEGISLATIVE SERVICES OFFICE; AMENDING SECTION 67-1001, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DUTIES OF THE STATE CONTROLLER; AND PROVIDING EFFECTIVE DATES.
Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. LEGISLATIVE INTENT. It is the intent of the Legislature to provide for uniform accounting, budgeting, and financial reporting procedures for counties, cities, urban renewal agencies, and all other local districts. It is the purpose of this act to enable such local governmental entities and the state controller's office to provide comparable data by the use of uniform accounting, budgeting, and financial reporting procedures. It is also the intent of the Legislature for the financial data of education providers, as that term is defined in section 33-357, Idaho Code, to be submitted to the state controller's office to be correlated to the uniform accounting, budgeting, and financial reporting procedures to enhance public access to the education providers' financial data. It is also the intent of the Legislature to ensure uniform auditing of health district finances.

SECTION 2. That Chapter 4, Title 67, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 67-448, Idaho Code, and to read as follows:

67-448. COMMITTEE ON UNIFORM ACCOUNTING AND TRANSPARENCY FOR LOCAL GOVERNMENTAL ENTITIES. (1) In order to provide for uniform and transparent financial data of local governmental entities to better inform lawmakers, decision-makers, and citizens, there is hereby established the committee on uniform accounting and transparency for local governmental entities.

(2) The committee shall consist of seven (7) members comprised as follows:

(a) Three (3) members of the senate, one (1) of whom shall be the chairperson of the senate local government and taxation committee or his designee, one (1) from the majority party appointed by the president pro tempore of the senate, and one (1) from the minority party appointed by the minority leader;

(b) Three (3) members of the house of representatives, one (1) of whom shall be the chairperson of the house revenue and taxation committee or his designee, one (1) from the majority party appointed by the speaker of the house, and one (1) from the minority party appointed by the minority leader; and

(c) The state controller or his designee.

(3) The cochairs of the committee shall be the chairperson of the senate local government and taxation committee and the chairperson of the house revenue and taxation committee or their designees. Legislative appointments to the committee shall be for the term of office of the member appointed, and members shall serve at the pleasure of the appointing authority. The state controller or his designee shall serve for the term of office of the state controller, at the pleasure of the state controller. Any vacancy shall be filled in a manner consistent with the appointment procedure set forth in this section, except the appointment shall be for the remainder of the unexpired term. A committee member may be reappointed to the committee.

(4) The cochairs may appoint advisors with expertise in the fiscal affairs, including accounting and auditing responsibilities, of local govern-
mental entities. Any advisors to the committee shall not receive compensation and shall not have voting privileges.

(5) The committee has as its primary duty and responsibility the collaborative task of developing, approving, monitoring, and revising as needed the uniform accounting, budgeting, and financial reporting system and manual for local governmental entities, pursuant to section 67-1075, Idaho Code. The committee shall by a simple majority approve the uniform accounting manual for local governmental entities and any revisions thereto.

(6) Legislative members of the committee are entitled to per diem at the direction of the president pro tempore of the senate or the speaker of the house of representatives at the rates established by the citizens' committee on legislative compensation. No compensation shall be paid to the state controller, but his designee, if not a state government employee, shall be reimbursed as provided in section 59-509(q), Idaho Code.

(7) The committee may direct the legislative services office to perform an audit on a local governmental entity, as defined in section 67-1076, Idaho Code.

(8) The committee may direct any local governmental entity, education provider, or state agency to provide financial information necessary to the state controller to fulfill his duties under the law.

SECTION 3. That Chapter 10, Title 67, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 67-1075, Idaho Code, and to read as follows:

67-1075. UNIFORM ACCOUNTING PRACTICES AND PROCEDURES -- LOCAL GOVERNMENTAL ENTITIES. (1) It is the duty of the state controller to ensure a uniform system of accounting for local governmental entities as defined in section 67-1076, Idaho Code, and to create and maintain a uniform accounting manual for local governmental entities that reflects best practices, with the assistance and approval of the committee on uniform accounting and transparency for local governmental entities pursuant to section 67-448, Idaho Code. The manual must define and classify the various funds, accounts, grants, and other financial structures by account title as necessary for the uniform reporting of accounting, budgeting, and financial reporting information, including estimated and actual revenues and expenditures. All local governmental entities as defined in section 67-1076, Idaho Code, shall comply with the reporting standards and requirements established under this section and section 67-1076, Idaho Code. The state controller is responsible for converting financial data from local governmental entities to the state controller's online platform.

(2) The state controller must create a public website for the reporting of local governmental entities' accounting, budgeting, and financial data in order to provide leaders, decision-makers, and citizens easy access to search, view, and compare data across the state. The state controller has the flexibility to create a staggered-phase project implementation schedule but must have the online program fully functional by January 1, 2025. The state controller must coordinate with local governmental entities as to the staggered implementation schedule. The state controller must provide a progress report on the implementation of the programs outlined in this section to the legislature on behalf of the committee on uniform accounting and
transparency for local governmental entities annually until the project has
been fully implemented.
(3) Until such time as otherwise directed by the state controller’s of-
office, a local governmental entity shall continue to report financial data
required under section 67-1076, Idaho Code, to the legislative services of-
office.
(4) The public website created and maintained by the state controller
pursuant to this section must additionally provide access to education
provider financial information. Such data may be integrated with or main-
tained separately from the local governmental entity data, in the discretion
of the state controller.

SECTION 4. That Section 67-450E, Idaho Code, be, and the same is hereby
amended to read as follows:

67-450E1076. LOCAL GOVERNING GOVERNMENTAL ENTITIES CENTRAL REGISTRY
-- REPORTING INFORMATION REQUIRED -- PENALTIES FOR FAILURE TO REPORT. (1)
In addition to the provisions applicable to local governing governmental
entities found in section 67-450B, Idaho Code, the provisions of this
section shall also apply to local governing governmental entities. For
purposes of section 67-1075, Idaho Code, and this section, “local governing
governmental entity” shall have the same meaning as provided in section
67-450B, Idaho Code. The term local governing entity shall also include
without limitation all cities, counties, entities governed by chapter 20,
title 50, Idaho Code, authorities, and districts organized as separate legal
and reporting entities under Idaho law and includes the councils, commis-
sions, and boards as appointed or elected and charged with fiscal management
responsibilities of the local governmental entity. If a local governing
governmental entity is governed by the provisions of section 33-701, Idaho
Code, such entity shall not be required to comply with the provisions of this
section.

(a) There is hereby established a central registry and reporting
portal (“registry”) on the legislative services office website. The
registry and reporting portal shall serve as the unified location for
the reporting of and access to administrative and financial information
of local governing governmental entities in this state. To establish
a complete list of all local governmental entities operating in Idaho,
on the effective date of this legislation and so that the registry es-
tablished will be comprehensive, every existing local governing entity shall register with the state registry. For
calendar year 2015, the submission of information required by subsec-
tion (2) of this section shall occur prior to March 1, 2015, and shall
be in the form and format required by the legislative services office.
in addition to the information required by this section for the March
1, 2015, filing deadline, the entity shall report the date of its last
independent audit. The registry listing will be available on the legis-
latve services office website by January 1, 2016.
(b) The county clerk shall notify each local governing governmental en-
tity of the requirements of this section.
(c) After March 1, 2015, and on or before December 1 of each year, ac-
cording to the schedule set forth in the uniform accounting manual for
local governmental entities authorized under section 67-1075, Idaho Code:

(i) The state tax commission shall submit a list to the legislative services office of all taxing districts within the state; and
(ii) The county clerk of each county shall submit a list to the legislative services office of all taxing districts in the county and any other local governmental entities that are authorized to impose fees or assessments or to receive property tax money within the county.

(2) On or before December 1 of each year, every local governmental entity shall submit to the online central registry and reporting portal the following information:

(a) Administrative information:
   (i) The terms of membership and appointing authority for the governing board member of the local governmental entity;
   (ii) The official name, mailing address, and electronic mailing address of the entity;
   (iii) The fiscal year of the entity; and
   (iv) Except for cities and counties, the section of Idaho Code under which the entity was established, the date of establishment, the establishing entity and the statute or statutes under which the entity operates, if different from the statute or statutes under which the entity was established.

(b) Financial information:
   (i) The most recent adopted budget of the entity; and
   (ii) An unaudited comparison of the budget to actual revenues and expenditures for the most recently completed fiscal year;
   (iii) The date of its last independent audit; and
   (iv) Upon notification by the state controller, any other financial information required under the uniform accounting manual for local governmental entities.

(c) Bonds or other debt obligation information:
   (i) The cumulative dollar amount of all bonds or other debt obligations issued or incurred by the entity; and
   (ii) The average length of term of all bond issuances or other debt obligations and the average interest rate of all bonds or other debt obligations.

(3) Within five (5) days of submitting to the central registry the information required by this subsection, the local governing entity shall notify the entity’s appointing authority, if the entity has an appointing authority, that it has submitted such information.

(4) If any information provided by an entity as required by this subsection changes during the year, the entity shall update its information on the registry within thirty (30) days of any such change.

(5) All reasonable fees, costs, and other expenses incurred assisting local governmental entities in compiling the reporting information required by this section may be charged by the county against the local governmental entity requesting the county’s service. An entity may request assistance from the county to comply with provisions of this section, but the county is under no obligation to provide such assistance.
For purposes of this section, reasonable fees and costs shall include, but are not limited to, the labor costs, material costs, and copying costs incurred while assisting local governmental entities to comply with this section. Such fees and costs may be deducted from any distributions of taxes, fees, or assessments collected by the county on behalf of the local governmental entity.

(a) Audits required by sections 67-450B, 67-450C, and 67-450D, Idaho Code, will be submitted to the online portal.

(b) Notification, late fees, and penalties.

(a) If a local governmental entity fails to submit information required by this section or submits noncompliant information required by this section, the legislative services office shall notify the entity immediately after the due date of the information that either the information was not submitted in a timely manner or the information submitted was noncompliant. The local governmental entity shall then have thirty (30) days from the date of notice to submit the information or notify the legislative services office that it will comply by a time certain. The legislative services office may impose a late fee for each day over said thirty (30) days that the local governmental entity has failed to provide the information required under this section. The late fee may be in the amount of up to five hundred dollars ($500) per day and is immediately payable from the local governmental entity to the legislative services office, which shall deposit the fee in the state general fund.

(b) No later than January 15 of any year, the legislative services office shall notify the appropriate board of county commissioners and the state tax commission of the entity’s failure to comply with the provisions of this section. Upon receipt of such notification, the board of county commissioners shall place a public notice in a newspaper of general circulation in the county indicating that the entity is noncompliant with the legal reporting requirements of this section. The county commissioners shall assess to the entity the cost of the public notice. Such costs may be deducted from any distributions of taxes, fees, increment financing, or assessments collected by the county on behalf of the local governmental entity. For any noncomplying entity, the legislative services office shall notify the board of county commissioners and the state tax commission of the compliance status of such entity by September 1 of each year until once the entity is in compliance.

(c) A local governmental entity that fails to comply with this section shall be prohibited from including in its budget any budget increase otherwise permitted by either subsection (1)(a) or (e) of section 63-802, Idaho Code.

(d) In addition to any other penalty provided in this section, in any failure to comply with this section, the state tax commission shall withhold the annual quarterly distribution of sales tax distribution pursuant to section 63-3638(10), Idaho Code, for any noncomplying entity. The state tax commission shall withhold and retain such money in a reserve account until the legislative services office certifies that the entity has complied with the provisions of this section, at which
(e) For any local governmental entity that is a non-taxing district, including entities established pursuant to title 50, Idaho Code, upon notification to the board of county commissioners from the legislative services office of noncompliance by such entity, the board of county commissioners shall convene to determine appropriate compliance measures, including but not limited to the following:

(i) Require a meeting of the board of county commissioners and the entity’s governing body wherein the board of county commissioners shall require compliance of this section by the entity;

(ii) Assess a noncompliance fee on the noncomplying entity. Such fee shall not exceed five thousand dollars ($5,000). Such fees and costs may be deducted from any distributions of taxes, fees, increment financing, or assessments collected by the county on behalf of the local governmental entity until such time as the entity is in compliance with the requirements of this section and section 67-1075, Idaho Code. The amount of any such fee shall not be passed on to persons subject to the jurisdiction of the entity in the form of adjustments to any fee or assessment imposed or collected by the entity. Any fee collected shall be deposited into the county’s current expense fund; and

(iii) Cause a special audit to be conducted on the entity at the cost of the entity.

(9) The provisions of this section shall have no impact or effect upon reporting requirements for local governmental entities relating to the state tax commission.

(10) It is the intent of the legislature that the duties of the legislative services office regarding the registry under this section shall be transferred to the office of the state controller on or before January 1, 2022. The exact date shall be determined by the state controller, who must notify all affected entities. Nothing in this section may be construed to affect or reduce the duties of the legislative services office with respect to performing audits.

SECTION 5. That Section 67-1076, Idaho Code, be, and the same is hereby repealed.

SECTION 6. That Chapter 10, Title 67, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 67-1076, Idaho Code, and to read as follows:

67-1076. LOCAL GOVERNMENTAL ENTITIES CENTRAL REGISTRY -- REPORTING INFORMATION REQUIRED -- PENALTIES FOR FAILURE TO REPORT. (1) In addition to the provisions applicable to local governmental entities found in section 67-450B, Idaho Code, the provisions of this section also apply to local governmental entities. For purposes of section 67-1075, Idaho Code, and this section, “local governmental entity” includes without limitation all cities, counties, entities governed by chapter 20, title 50, Idaho Code, authorities, and districts organized as separate legal and reporting entities under Idaho law and includes the councils, commissions, and boards as
appointed or elected and charged with fiscal management responsibilities of
the local governmental entity. If a local governmental entity is governed by
the provisions of section 33-701, Idaho Code, such entity is not required to
comply with the provisions of this section.

(a) There is hereby established a central registry and reporting portal
(registry) on the state controller’s website. The registry and report-
ing portal shall serve as the unified location for the reporting of and
access to administrative and financial information of local governmen-
tal entities in this state. Every local governmental entity must regis-
ter with the state registry.

(b) The county clerk must notify each local governmental entity of the
requirements of this section.

(c) Each year, according to the schedule set forth in the uniform ac-
counting manual for local governmental entities authorized under sec-
tion 67-1075, Idaho Code:

(i) The state tax commission must submit a list to the state con-
troller of all taxing districts within the state; and

(ii) The county clerk of each county must submit a list to the
state controller of all taxing districts in the county and any
other local governmental entities that are authorized to impose
fees or assessments or to receive property tax money within the
county.

(2) On or before December 1 of each year, every local governmental en-
tity must submit to the online central registry and reporting portal the fol-
lowing information:

(a) Administrative information:

(i) The terms of membership and appointing authority for the gov-
erning board member of the local governmental entity;

(ii) The official name, mailing address, and electronic mailing
address of the entity;

(iii) The fiscal year of the entity; and

(iv) Except for cities and counties, the section of Idaho Code un-
der which the entity was established, the date of establishment,
the establishing entity, and the statute or statutes under which
the entity operates, if different from the statute or statutes un-
der which the entity was established.

(b) Financial information:

(i) The most recent adopted budget of the entity;

(ii) An unaudited comparison of the budget to actual revenues and
expenditures for the most recently completed fiscal year;

(iii) The date of its last independent audit; and

(iv) Any other information required by the uniform accounting
manual for local governmental entities.

(c) Bonds or other debt obligation information:

(i) The cumulative dollar amount of all bonds or other debt obli-
gations issued or incurred by the entity; and

(ii) The average length of term of all bond issuances or other debt
obligations and the average interest rate of all bonds or other
debt obligations.
(3) Within five (5) days of submitting to the central registry the information required by this subsection, the local governing entity must notify the entity's appointing authority, if the entity has an appointing authority, that it has submitted such information.

(4) If any information provided by an entity as required by this subsection changes during the year, the entity must update its information on the registry within thirty (30) days of any such change.

(5) All reasonable fees, costs, and other expenses incurred assisting local governmental entities in compiling the reporting information required by this section may be charged by the county against the local governmental entity requesting the county's service. An entity may request assistance from the county to comply with provisions of this section, but the county is under no obligation to provide such assistance. For purposes of this section, reasonable fees and costs include but are not limited to the labor costs, material costs, and copying costs incurred while assisting local governmental entities to comply with this section. Such fees and costs may be deducted from any distributions of taxes, fees, or assessments collected by the county on behalf of the local governmental entity.

(6) Audits required by sections 67-450B, 67-450C, and 67-450D, Idaho Code, will be submitted to the online portal and provided by the state controller's office to the legislative services office.

(7) Notification, late fees, and penalties.

(a) If a local governmental entity fails to submit information required by this section or submits noncompliant information required by this section, the state controller must notify the entity immediately after the due date of the information that either the information was not submitted in a timely manner or the information submitted was noncompliant. The local governmental entity then has thirty (30) days from the date of notice to submit the information or notify the state controller that it will comply by a time certain. The state controller may impose a late fee for each day over said thirty (30) days that the local governmental entity has failed to provide the information required under this section. The late fee may be in the amount of up to five hundred dollars ($500) per day and is immediately payable from the local governmental entity to the state controller's office, which shall deposit the fee in the state general fund.

(b) No later than January 15 of any year, the state controller must notify the appropriate board of county commissioners and the state tax commission of the entity's failure to comply with the provisions of this section. Upon receipt of such notification, the board of county commissioners must place a public notice in a newspaper of general circulation in the county indicating that the entity is noncompliant with the legal reporting requirements of this section. The county commissioners shall assess to the entity the cost of the public notice. Such costs may be deducted from any distributions of taxes, fees, increment financing, or assessments collected by the county on behalf of the local governmental entity. For any noncomplying entity, the state controller must notify the board of county commissioners and the state tax commission of the compliance status of such entity once the entity is in compliance.
(c) A local governmental entity that fails to comply with this section is prohibited from including in its budget any budget increase otherwise permitted by subsection (1)(a) or (e) of section 63-802, Idaho Code.

(d) In addition to any other penalty provided in this section, during any failure to comply with this section, the state tax commission must withhold the quarterly distribution of sales tax distribution pursuant to section 63-3638(10), Idaho Code, for any noncomplying entity. The state tax commission must withhold and retain such money in a reserve account until the state controller certifies that the entity has complied with the provisions of this section, at which point the state tax commission must pay any money owed to the local governmental entity previously in violation of this section.

(e) For any local governmental entity that is a non-taxing district, including entities established pursuant to title 50, Idaho Code, upon notification to the board of county commissioners from the state controller of noncompliance by such entity, the board of county commissioners must convene to determine appropriate compliance measures, including but not limited to the following:

(i) Require a meeting of the board of county commissioners and the entity's governing body wherein the board of county commissioners requires compliance of this section by the entity;

(ii) Assess a noncompliance fee on the noncomplying entity. Such fee may not exceed five thousand dollars ($5,000). Such fees and costs may be deducted from any distributions of taxes, fees, increment financing, or assessments collected by the county on behalf of the local governmental entity until such time as the entity is in compliance with the requirements of this section and section 67-1075, Idaho Code. The amount of any such fee may not be passed on to persons subject to the jurisdiction of the entity in the form of adjustments to any fee or assessment imposed or collected by the entity. Any fee collected must be deposited into the county's current expense fund; and

(iii) Cause a special audit to be conducted on the entity at the cost of the entity.

(8) The provisions of this section have no impact or effect upon reporting requirements for local governmental entities relating to the state tax commission.

SECTION 7. That Section 31-1509, Idaho Code, be, and the same is hereby amended to read as follows:

31-1509. ACCOUNTING SYSTEM. The system for accounting of receipts, expenditures, and reporting in each county shall meet the criteria of generally accepted accounting principles or the governmental accounting standards board and as the same may be hereafter amended and revised and, upon notification by the state controller, shall conform to the provisions of the uniform accounting manual for local governmental entities as authorized by section 67-1075, Idaho Code.
SECTION 8. That Section 31-1602, Idaho Code, be, and the same is hereby amended to read as follows:

31-1602. DUTIES OF BUDGET OFFICER -- ESTIMATE OF EXPENSES. (1) The county auditor of each county in this state shall be the budget officer of his county, and as such budget officer, it shall be his duty to compile and prepare a preliminary budget for consideration by the county commissioners of his county, and upon the adoption of the final budget, as hereinafter provided, it shall be his duty to see that the provisions thereof are complied with.

(2) On or before the first Monday in May of each year, the county budget officer shall notify, in writing, each county official, elective or appointive, in charge of any office, department, service, agency or institution of the county, to file with such budget officer, on or before the third Monday in May thereafter, an itemized estimate showing both the probable revenues from sources other than taxation that will accrue to his office, department, service, agency or institution during the fiscal year, to which the budget is intended to apply, and all expenditures required by such office, department, service, agency, or institution, for the same period, together with a brief explanatory statement of the request.

(3) Said estimates and reports shall be submitted upon forms furnished by the budget officer showing the entire revenues and expenditures under each classification and subdivision thereof for the two (2) preceding fiscal years, the amount actually received and expended to the second Monday of April of the current fiscal year, and the estimated total receipts and expenditures for the current fiscal year and show any and all estimated balances, at the end of the current fiscal year, in any appropriation available and applicable to the functions performed by such office, department, service, agency, or institution.

(4) Said estimates of probable expenditures shall be under classifications set by the board of county commissioners, to include, at a minimum, the "salaries, benefits, and detail of other expenses."

(5) If any county official, elective or appointive, in charge of any office, department, service, agency or institution has had, or contemplates having, any expenditures, the reports of which cannot be properly made under any of the above classifications, the same shall be reported in detail in addition to the information provided for in said forms.

(6) Any official or employee failing or refusing to furnish said estimates or information within the time hereinabove provided in this section shall pay a penalty of not less than ten dollars ($10.00) nor more than fifty dollars ($50.00) as may be determined by order of the board of county commissioners, said penalty to be deducted by the county auditor from the next salary warrant due such official or employee and credited to the current expense fund of said county.

(7) In the event of the absence, failure or disability of any official or employee required to furnish estimates and information, as hereinabove provided in this section, the budget officer may designate any person temporarily in charge of such office, department, service, agency or institution to furnish said estimates and information required by this act chapter. Provided, however, if for any cause said estimates and information are not
filed with the budget officer in proper time to be included in the county budget hereinafter provided for, in this chapter, the budget officer shall prepare an estimate of expenditures for any such office, department, service, agency or institution so failing to file its estimate, and such estimate so prepared by the budget officer and approved by the county commissioners shall be the budget for that office, department, service, agency or institution for the fiscal year to which the budget is intended to apply.

(8) Upon notification by the state controller, budget information shall conform to the standards established in the uniform accounting manual for local governmental entities pursuant to section 67-1075, Idaho Code.

SECTION 9. That Section 31-1604, Idaho Code, be, and the same is hereby amended to read as follows:

31-1604. APPROVAL OF TENTATIVE APPROPRIATIONS -- NOTICE -- FINAL APPROPRIATIONS. (1) The suggested budget prepared by the county budget officer as hereinabove provided in this chapter, together with the estimates and information furnished by the various offices, departments, services, agencies, and institutions of the county shall be submitted by said county budget officer to the board of county commissioners of his county on or before the first Monday in August of each year; said county commissioners shall convene to consider said proposed budget in detail and make any alterations allowable by law and which they deem advisable, and agree upon a tentative amount to be allowed and appropriated for the ensuing fiscal year to each office, department, service, agency, or institution of the county. Such allowances or appropriations shall be made under the classifications of:

"Salaries" or "Salaries and Benefits," and

"Detail of Other Expenses," or "Detail of Other Expenses and Benefits," and may include "Benefits," as a separate category as hereinabove provided in this chapter.

(2) When the commissioners have agreed on such tentative appropriations, the county budget officer, not later than the third week in August, shall cause notice to be published setting forth the amount of anticipated revenue from property taxes and the total of revenues anticipated from sources other than property taxes and the amount proposed to be appropriated to each office, department, service, agency, or institution for the ensuing fiscal year, in not less than two (2) classifications and which shall include "Salaries," or "Salaries and Benefits," and "Detail of Other Expenses," or "Detail of Other Expenses and Benefits," and which may include "Benefits" as a separate classification together with the amounts expended under these classifications during each of the two (2) previous fiscal years by each office, department, service, agency, or institution.

The notice shall also provide that the board of county commissioners will meet on or before the Tuesday following the first Monday in September, next succeeding, for the purpose of considering and fixing a final budget and making appropriations to each office, department, service, agency, or institution of the county for the ensuing fiscal year at which time any taxpayer may appear and be heard upon any part or parts of said tentative budget and fixing the time and place of such meeting. Said notice shall be published in a newspaper as prescribed in section 31-819, Idaho Code.
(3) Upon notification by the state controller, the classification of appropriations shall conform to the standards established in the uniform accounting manual for local governmental entities pursuant to section 67-1075, Idaho Code.

SECTION 10. That Section 31-1606, Idaho Code, be, and the same is hereby amended to read as follows:

31-1606. EXPENDITURE LIMITED BY APPROPRIATIONS -- ROAD AND BRIDGE APPROPRIATIONS -- INCREASE OF SALARIES. (1) The estimates of expenditures as classified in each of the three (3) general classes, "Salaries," "Benefits" and "Detail of other expenses," required in section 31-1602, Idaho Code, as finally fixed and adopted as the county budget by said board of county commissioners, shall constitute the appropriations for the county for the ensuing fiscal year. Each and every county official or employee shall be limited in making expenditures or the incurring of liabilities to the respective amounts of such appropriations. Provided, in the case of road and bridge appropriations, other than "Salaries" and "Benefits," any lawful transfer deemed necessary may be made by resolution formally adopted by the board of county commissioners at a regular or special meeting thereof, which action must be entered upon the minutes of said board; provided, further, that no salary may be increased during the ensuing year after the final budget is adopted without resolution of the board of county commissioners, which resolution shall be entered upon their minutes.

(2) Upon notification by the state controller, budget and appropriations information shall conform to the standards established in the uniform accounting manual for local governmental entities pursuant to section 67-1075, Idaho Code.

SECTION 11. That Section 31-2101, Idaho Code, be, and the same is hereby amended to read as follows:

31-2101. DUTIES OF COUNTY TREASURER. The county treasurer must:

(1) Receive all moneys belonging to the county and all other moneys by law directed to be paid to him, safely keep the same, and apply and pay them out, rendering account thereof as required by law.

(2) File and keep the certificates of the auditor delivered to him when moneys are paid into the treasury.

(3) Keep an account of the receipt and expenditure of all such moneys in books provided for the purpose, in which must be entered the amount, the time when, from whom, and on what account all moneys were received by him and the amount, time when, to whom, and on what account all disbursements were made by him.

(4) Keep his books so that the amounts received and paid out on account of separate funds or specific appropriations are exhibited in separate accounts and on the whole receipts and expenditures are shown in one general or cash account. Upon notification by the state controller, county financial records shall conform to the standards established in the uniform accounting manual for local governmental entities pursuant to section 67-1075, Idaho Code;
(5-) Enter no moneys received for the current year on his account with
the county for the past fiscal year until after his annual settlement for
the past year has been made with the county auditor and
(6-) Disburse the county moneys only on county warrants issued by the
county auditor, based on orders of the board of commissioners or as otherwise
provided by law.

SECTION 12. That Section 31-3620, Idaho Code, be, and the same is hereby
amended to read as follows:

31-3620. ACCOUNTS AND REPORTS OF PERSON IN CHARGE. The person in
charge of the county hospital shall keep a correct account of all receipts
and expenditures in connection therewith and make full and complete reports
thereof quarterly to the board of county commissioners. Upon notification
by the state controller, all records shall be kept according to the pro-
visions of the uniform accounting manual for local governmental entities
authorized under section 67-1075, Idaho Code.

SECTION 13. That Section 33-357, Idaho Code, be, and the same is hereby
amended to read as follows:

33-357. CREATION OF INTERNET-BASED EXPENDITURE WEBSITE. (1) As used
in this section, unless otherwise required:
(a) "Education provider" means:
(i) A school district, including a specially chartered district
organized and existing pursuant to law;
(ii) A cooperative services agency or intermediate school dis-
trict;
(iii) A public charter school authorized pursuant to state law; or
(iv) A publicly funded governmental entity established by the
state for the express purpose of providing online courses.
(b) "Entity" means a corporation, association, union, limited liability
company, limited liability partnership, grantee, contractor, local
government or other legal entity, including a nonprofit corporation or
an employee of the education provider.
(c) "Internet-based website" means a website developed and maintained
by the state controller pursuant to section 67-1075, Idaho Code.
(d) "ISEE" means the Idaho system for educational excellence or a suc-
cessor system.
(e) "Public record" shall have the same meaning as set forth in chapter
1, title 74, Idaho Code.
(2) (a) No later than December 1, 2011, each education provider shall
develop and maintain a publicly available website where, as part of its
ISEE data submissions, submit the education provider’s expenditures
are posted in a nonsearchable PDF format, a searchable PDF format, a
spreadsheet or in a database format and revenues accompanying general
ledger codes consistent with the Idaho financial accounting reporting
management system or a successor system to the state board of education
on a schedule determined by the board. Within ten (10) business days of
receiving such submission, the state board of education must transmit
the full submission to the office of the state controller, which must
then correlate the education provider’s data to the uniform accounting
system created pursuant to section 67-1075, Idaho Code, for posting on
the state controller’s website.
(b) The internet-based website shall include the following data con-
cerning all expenditures made by the education provider:
(i) The name and location or address of the entity receiving mon-
ey;
(ii) The amount of expended moneys;
(iii) The date of the expenditure; and
(iv) A description of the purpose of the expenditure, unless the
expenditure is self-describing;
(v) Supporting contracts and performance reports upon which the
expenditure is related when these documents already exist;
(vi) To the extent possible, a unique identifier for each expendi-
ture;
(vii) The annual budget approved by the education provider’s gov-
erning board, to be posted within thirty (30) days after its ap-
proval; and
(viii) Any current master labor agreements approved by the educa-
tion provider’s governing board.
(c) The expenditure data shall be provided in an open structured data
format that may be downloaded by the user.
(d) The internet-based website shall contain only information that is a
public record or that is not confidential or otherwise exempt from pub-
lic disclosure pursuant to state or federal law.
3. (a) The education provider shall state controller must:
   (a1) Update the expenditures contained on the internet-based
website at least monthly; upon receiving a new transmission from
the state board of education; and
   (a2) Archive all expenditures, which shall remain accessible and
on the internet-based website for a number of years, consistent
with state law regarding keeping and retention of records.
(b) The education provider shall:
   (i) Make link to the internet-based website easily accessible
from the main page of the education provider’s website; and
   (ii) Post the following on the education provider's website:
      1. Supporting contracts and performance reports upon which
the expenditure is related when these documents already ex-
ist;
      2. The annual budget approved by the education provider's
governing board, to be posted within thirty (30) days after
its approval; and
      3. Any current master labor agreements approved by the educa-
tion provider's governing board.
(c) The internet-based website shall include those records beginning
on the effective date of this act on July 1, 2011 referenced in this sec-
tion according to the schedule set forth pursuant to section 67-1075,
Idaho Code, and all data prior to that date shall be available by way of a
public records request.
SECTION 14. That Section 39-414A, Idaho Code, be, and the same is hereby amended to read as follows:

39-414A. AUDIT OF HEALTH DISTRICT FINANCES. It shall be the duty of each district board of health to cause to be made a full and complete audit of all the financial transactions of the health district no less frequently than every two (2) years. Such audit shall be made by or under the direction of the legislative council services office, pursuant to section 67-702, Idaho Code, in accordance with generally accepted auditing standards and procedures. The district board of health shall include all necessary expenses for such audit in its budget.

SECTION 15. That Section 50-208, Idaho Code, be, and the same is hereby amended to read as follows:

50-208. DUTIES OF TREASURER -- RECORD OF OUTSTANDING BONDS. (1) The treasurer of each city shall be the custodian of all moneys belonging to the city. He shall account for each fund or appropriation made in its annual budget appropriation or otherwise directed by the city council. Such accounting shall track the debits and credits relating thereto. The treasurer shall on a monthly basis, and no more than sixty (60) days after the conclusion of each month at a regular meeting of the city council, render an accounting to the city council showing the financial condition of the treasury at the date of such accounting. The report shall state the balances of accounts maintained in the city's treasury. The treasurer shall also make available credit and debit details of all such accounts when required by the mayor or by action of the governing board. Making the quarterly treasurer's report available for public review on the city's website within thirty (30) days of the conclusion of each quarter shall satisfy publication requirements established by section 50-1011, Idaho Code.

(2) The treasurer shall also keep a record of all outstanding bonds against the city showing the number, amount of each, and to whom said bonds were issued and when any bonds are purchased, paid, or canceled. In his annual report, the treasurer shall describe particularly the bonds issued and sold during the year and the fiscal terms of the sale including the expenses related thereto.

(3) Upon notification by the state controller, the treasurer shall comply with the accounting and fiscal reporting requirements set forth in the uniform accounting manual for local governmental entities authorized under section 67-1075, Idaho Code.

SECTION 16. That Section 50-1002, Idaho Code, be, and the same is hereby amended to read as follows:

50-1002. ANNUAL BUDGET. (1) The city council of each city shall, prior to passing the annual appropriation ordinance, prepare a budget estimating the probable amount of money necessary for all purposes for which an appropriation is to be made, including interest and principal due on the bonded debt and sinking fund, itemizing and classifying the proposed expenditures by department, fund, or service, as nearly as may be practicable, and specifying any fund balances accumulated under section 50-1005A, Idaho Code.
support such proposed expenditure, the council shall prepare an estimate of the total revenue anticipated during the ensuing fiscal year for which a budget is being prepared classifying such receipts by source as nearly as may be possible and practicable, said estimate to include any surplus not subject to the provisions of sections 50-1004 and 50-1005A, Idaho Code, nor shall said estimated revenue include funds accumulated under section 50-236, Idaho Code. The proposed budget for the ensuing fiscal year shall list expenditures and revenues during each of the two (2) previous fiscal years by fund and/or department. Following tentative approval of the revenues and expenditures estimated by the council, the same shall be entered at length in the journal of proceedings. Prior to certifying to the county commissioners, a notice of time and place of public hearing on the budget, which notice shall include the proposed expenditures and revenues by fund and/or department, including the two (2) previous fiscal years, and a statement of the estimated revenue from property taxes and the total amount from sources other than property taxes of the city for the ensuing fiscal year, shall be published twice at least seven (7) days apart in the official newspaper. At said hearing any interested person may appear and show cause, if any he has, why such proposed budget should or should not be adopted.

(2) Upon notification by the state controller, budget information shall conform to the standards established in the uniform accounting manual for local governmental entities pursuant to section 67-1075, Idaho Code.

SECTION 17. That Section 50-2006, Idaho Code, be, and the same is hereby amended to read as follows:

50-2006. URBAN RENEWAL AGENCY.

(a) There is hereby created in each municipality an independent public body corporate and politic to be known as the "urban renewal agency" that was created by resolution as provided in section 50-2005, Idaho Code, before July 1, 2011, for the municipality; provided, that such agency shall not transact any business or exercise its powers hereunder until or unless: (1) the local governing body has made the findings prescribed in section 50-2005, Idaho Code; and provided further, that

(b) An urban renewal agency created after July 1, 2011, shall not transact any business or exercise its powers provided for in this chapter until (2) a majority of qualified electors, voting in a citywide or countywide election, depending on the municipality in which such agency is created, vote to authorize such agency to transact business and exercise its powers provided for in this chapter. If prior to July 1, 2011, the local governing body has made the findings prescribed in subsection paragraph (a) of this subsection, then such agency shall transact business and shall exercise its powers hereunder and is not subject to the requirements of subsection (a)(2) of this section this paragraph. (c) Upon satisfaction of the requirements under subsection (a) of this section, the urban renewal agency is authorized to transact the business and exercise the powers hereunder by a board of commissioners to be established as follows:

(d) Unless provided otherwise in this section, the mayor, by and with the advice and consent of the local governing body, shall appoint a
board of commissioners of the urban renewal agency, which shall consist of not less than three (3) commissioners nor more than nine (9) commissioners. In the order of appointment, the mayor shall designate the number of commissioners to be appointed, and the term of each, provided that the original term of office of no more than two (2) commissioners shall expire in the same year. The commissioners shall serve for terms not to exceed five (5) years, from the date of appointment, except that all vacancies shall be filled for the unexpired term. (3b) For inefficiency or neglect of duty or misconduct in office, a commissioner may be removed by a majority vote of the local governing body only after a hearing and after he shall have been given a copy of the charges at least ten (10) days prior to such hearing and have had an opportunity to be heard in person or by counsel. Any commission position that becomes vacant at a time other than the expiration of a term shall be filled by the mayor or chair of the board of county commissioners, if that is the local governing body, by and with the advice and consent of the local governing body, including the mayor, if applicable, and shall be filled for the unexpired term. (3c) By enactment of an ordinance, the local governing body may appoint and designate from among its members, to be members of the board of commissioners of the urban renewal agency, provided that such representation shall be less than a majority of the board of commissioners of the urban renewal agency of the members of the local governing body on and after July 1, 2017, in which case all the rights, powers, duties, privileges, and immunities vested by the urban renewal law of 1965, and as amended, in an appointed board of commissioners, shall be vested in the local governing body, which shall, in all respects when acting as an urban renewal agency, be acting as an arm of state government, entirely separate and distinct from the municipality, to achieve, perform, and accomplish the public purposes prescribed and provided by said urban renewal law of 1965, and as amended. (3d) By enactment of an ordinance, the local governing body may terminate the appointed board of commissioners and thereby appoint and designate itself as the board of commissioners of the urban renewal agency for not more than one (1) calendar year. (3e) By enactment of an ordinance, the local governing body may provide that the board of commissioners of the urban renewal agency shall be elected at an election held for such purpose on one (1) of the November dates provided in section 34-106, Idaho Code, and the ordinance may provide term limits for the commissioners. In this case, all the rights, powers, duties, privileges, and immunities vested by the urban renewal law of 1965, and as amended, in an appointed board of commissioners, shall be vested in the elected board of commissioners of the urban renewal agency, which shall, in all respects when acting as an urban renewal agency, be acting as an arm of state government, entirely separate and distinct from the municipality, to achieve, perform, and accomplish the public purposes prescribed and provided by said urban renewal law of 1965, and as amended. The provisions of chapter 66, title 67, Idaho Code, shall apply to elected commissioners and the county election law shall apply to the person running for commissioner as if
they the person were running for county commissioner. In the event of a
vacancy in an elected commissioner position, the replacement shall be
appointed by the mayor or chair of the board of county commissioners, if
that is the local governing body, by and with the advice and consent of
the local governing body, and shall be filled for the unexpired term.

(4) In all instances, a member of the board of commissioners of the ur-
ban renewal agency must be a resident of the county where the urban renewal
agency is located or is doing business.

(5) A commissioner shall receive no compensation for his services but
shall be entitled to the necessary expenses, including travel expenses,
incurred in the discharge of his duties. Each commissioner shall
hold office until his successor has been appointed and has qualified. A cer-
tificate of the appointment or reappointment of any commissioner shall be
filed with the clerk of the municipality and such certificate shall be con-
clusive evidence of the due and proper appointment of such commissioner.

(5a) The powers of an urban renewal agency shall be exercised by the
commissioners thereof. A majority of the commissioners shall consti-
tute a quorum for the purpose of conducting business and exercising the
powers of the agency and for all other purposes. Action may be taken by
the agency upon a vote of a majority of the commissioners present, un-
less in any case the bylaws shall require a larger number.

(b) The commissioners shall elect the chairman, cochairman or vice
chairman for a term of one (1) year from among their members. An agency
may employ an executive director, technical experts and such other
agents and employees, permanent and temporary, as it may require, and
determine their qualifications, duties and compensation. For such
legal service as it may require, an agency may employ or retain its own
counsel and legal staff.

(c) An agency authorized to transact business and exercise powers un-
der this chapter shall file, with the local governing body, on or be-
fore March 31 of each year a report of its activities for the prece-
ding calendar year, which report shall include a complete the financial
statement setting forth its assets, liabilities, income and operating
expense as of the end of such calendar year data and audit reports re-
quired under sections 67-1075 and 67-1076, Idaho Code. The agency shall
be required to hold a public meeting to report these findings and take
comments from the public. At the time of filing the report, the agency
shall publish in a newspaper of general circulation in the community a
notice to the effect that such report has been filed with the munici-
pality and the state controller and that the report is available for in-
spection during business hours in the office of the city clerk or county
recorder and in the office of the agency and at all times on the web-
site of the state controller.

(d) An urban renewal agency shall have the same fiscal year as a mu-
nicipality and shall be subject to the same audit requirements as a mu-
nicipality. An urban renewal agency shall be required to prepare and
file with its local governing body an annual financial report and shall
prepare, approve and adopt an annual budget for filing with the local
governing body, for informational purposes. A budget means an annual
estimate of revenues and expenses for the following fiscal year of the
agency.
(2) An urban renewal agency shall comply with the public records law
pursuant to chapter 1, title 74, Idaho Code, open meetings law pursuant to
chapter 2, title 74, Idaho Code, the ethics in government law pursuant to
chapter 4, title 74, Idaho Code, and the competitive bidding provisions of
chapter 28, title 67, Idaho Code.

SECTION 18. That Section 67-450C, Idaho Code, be, and the same is hereby
amended to read as follows:

67-450C. INDEPENDENT FINANCIAL AUDITS OF AFFILIATED ORGANIZATIONS
TO STATE GOVERNMENTAL AGENCIES OR ENTITIES -- FILING REQUIREMENTS. (1) The
requirements set forth in this section 67-450B(2), Idaho Code, are minimum
audit requirements for all affiliated organizations to state governmental
entities and include without limitation all state departments, commis-
sions, institutions, colleges, or universities which are created pursuant
to statute or the constitution and which receive an appropriation from
the legislature.
(2) As used in this section, "affiliated organization" means an organ-
ization affiliated with an agency or entity of state government which that
meets all of the following criteria:
(a) The organization has separate legal standing, where neither direct
association through appointment of a voting majority of the organiza-
tion’s body nor fiscal dependency exists;
(b) The affiliation with a specific primary state government agency or
entity is set forth in the organization's articles of incorporation by
reference to the name of the primary state government agency or entity
in describing the purposes for which the organization was established
and
(c) The affiliation with a specific primary state government agency or
entity is set forth in the organization’s application to the internal
revenue service for exemption for payment of federal income tax pur-
suant to the Internal Revenue Code by reference to the name of the
primary government in response to any of the questions contained in the
exemption application and the organization has been granted that ex-
emption.
(3) Audits under these requirements are to be performed by independent
auditors in accordance with generally accepted governmental auditing stan-
dards, as defined by the United States general accounting office. The audi-
tor shall be employed on written contract.
(4) The affiliated organization's governing body shall be required to
include in its annual budget all necessary expenses for carrying out the pro-
visions of this section.
(5) The affiliated organization shall file one (1) copy of each com-
pleted audit report with the legislative services office within nine (9)
months after the end of the audit period.
(2) The minimum requirements for any audit performed under the provi-
sions of this section are:
(a) The governing body of an affiliated organization whose annual ex-
penditures (from all sources) exceed two hundred fifty thousand dol-

lars ($250,000) shall cause a full and complete audit of its financial statements to be made each fiscal year.

(b) The governing body of an affiliated organization whose annual expenditures (from all sources) exceed one hundred thousand dollars ($100,000), but do not exceed two hundred fifty thousand dollars ($250,000) may elect to have its financial statements audited on a biennial basis and may continue biennial auditing cycles in subsequent years as long as the organization's annual expenditures do not exceed two hundred fifty thousand dollars ($250,000) during either year of any biennial period. Biennial audits shall include an audit of each fiscal year since the previous audit.

(c) The governing body of an affiliated organization whose annual expenditures (from all sources) do not exceed one hundred thousand dollars ($100,000) has no minimum audit requirements under this section.

(46) Federal audit requirements applicable because of expenditure of federal assistance supersede the minimum audit requirements provided referenced in subsection (1) of this section.

SECTION 19. That Section 67-450D, Idaho Code, be, and the same is hereby amended to read as follows:

67-450D. INDEPENDENT FINANCIAL AUDITS -- DESIGNATED ENTITIES. (1) Notwithstanding any other provisions of the Idaho Code relating to audit requirements regarding the entities hereinafter designated in this section, beginning on July 1, 2002, the requirements set forth in this section 67-450B(2), Idaho Code, shall constitute the minimum audit requirements for the following entities:

(a) Alfalfa and clover seed commission;
(b) Idaho apple commission;
(c) Idaho barley commission;
(d) Idaho bean commission;
(e) Idaho beef council;
(f) Idaho cherry commission;
(g) Idaho dairy products commission;
(h) Idaho food quality assurance institute;
(i) Idaho forest products commission;
(j) Idaho grape growers and wine producers commission;
(k) Idaho honey commission;
(l) Idaho hop grower's commission;
(m) Idaho mint commission;
(n) Idaho oilseed commission;
(o) Idaho pea and lentil commission;
p) Idaho potato commission;
(q) Idaho rangeland resource commission; and
(r) Idaho wheat commission.

(2) The minimum requirements for any audit performed under the provisions of this section are:

(a) Any entity whose annual expenditures (from all sources) exceed two hundred fifty thousand dollars ($250,000) shall cause a full and complete audit of its financial statements to be made each fiscal year.
(b) Any entity whose annual expenditures (from all sources) exceed one hundred thousand dollars ($100,000), but do not exceed two hundred fifty thousand dollars ($250,000), in the current year shall have an annual audit or may elect to have its financial statements audited on a biennial basis. The first year that expenditures exceed one hundred thousand dollars ($100,000) is the first year of the biennial audit period. The designated entity may continue the biennial audit cycle in subsequent years as long as the entity’s annual expenditures during the first year of the biennial audit period do not exceed two hundred fifty thousand dollars ($250,000). In the event that annual expenditures exceed two hundred fifty thousand dollars ($250,000) in the current year following a year in which a biennial audit was completed, the designated entity shall complete an annual audit. In the event that annual expenditures in the current year do not exceed one hundred thousand dollars ($100,000) following a year in which an annual or biennial audit was completed, the designated entity has no minimum audit requirement.

(c) Any entity whose annual expenditures (from all sources) do not exceed one hundred thousand dollars ($100,000) has no minimum audit requirements under the provisions of this section.

(d) Federal audit requirements applicable because of expenditure of federal assistance supersede the minimum audit requirements provided in subsection (1) of this section.

(3) All moneys received or expended by the entities identified in subsection (1) of this section shall be audited as specified in subsection (2) of this section by a certified public accountant designated by the entity, who shall furnish a copy of such audit to the director of the legislative services office, local governmental entities central registry pursuant to section 67-1076, Idaho Code, and to the senate agricultural affairs committee and the house of representatives agricultural affairs committee. The audit shall be completed within ninety (90) days following the close of the commission's fiscal year.

(4) Any entity identified in subsection (1) of this section that is not audited pursuant to the provisions of this section shall submit an unaudited annual statement of revenues, expenditures, and fund balances to the director of the legislative services office, to the senate agricultural affairs committee and the house of representatives agricultural affairs committee, to the state controller, and to the division of financial management.

(5) The right is reserved to the state of Idaho to audit the funds of the entities identified in this section at any time.

SECTION 20. That Section 67-702, Idaho Code, be, and the same is hereby amended to read as follows:

67-702. AUDIT FUNCTION OF LEGISLATIVE SERVICES OFFICE. (1) The legislative services office at the direction of the legislative council has authority to:

(a) Perform an annual audit of the statewide annual financial report prepared by the state controller in accordance with generally accepted government auditing standards.
(b) Perform an annual audit of federal financial assistance provided to the state that meets the requirements established by the federal government.

(c) Perform a management review of each executive department of state government at least once in a three (3) year period. Management reviews shall cover the period since the last review and may include evaluation of internal controls over financial and program activities and other matters related to the department's operations.

(d) Provide audit services to any unit of state government or public institution that requests services, if authorized by the legislative council.

(e) Report to the attorney general all facts that may indicate malfeasance, illegal expenditure of public funds, or misappropriation of public funds or public property for such investigation or action, civil or criminal, as the attorney general may deem necessary. The governor and state controller shall also be notified when the report is made to the attorney general pursuant to this subsection. The legislature shall be informed through the regular audit process pursuant to section 67-429, Idaho Code.

(f) Be the official repository of all audit reports of the state and political subdivisions that are required to be audited pursuant to sections 67-450B and 67-450C, Idaho Code. Perform an audit of any local governmental entity, as defined in section 67-1076, Idaho Code, at the request of the legislative council or the committee on uniform accounting and transparency for local governmental entities established in section 67-448, Idaho Code; and

(g) Report to the legislature annually no later than February 1 of each year on all land exchanged by the state board of land commissioners pursuant to section 58-138, Idaho Code, during the preceding year and all appraisals and review appraisals conducted on such state endowment land exchanges pursuant to the provisions of section 58-138, Idaho Code.

(2) The legislative council reserves the right to audit or examine any and every fund in the state treasury and any institution, association, board, or other defined entity created by, or that receives an appropriation from, the legislature.

SECTION 21. That Section 67-1001, Idaho Code, be, and the same is hereby amended to read as follows:

67-1001. DUTIES OF CONTROLLER. It is the duty of the state controller:

(1) To superintend the fiscal concerns of the state, with its accounting, informational, payroll, and related data processing services.

(2) To deliver to the governor and the legislative services office on or before the first day of January a financial statement, which complies with generally accepted accounting principles of the funds of the state, its revenues, and of the public expenditures during the preceding fiscal year.

(3) When requested, to give information in writing to either house of the legislature relating to the fiscal affairs of the state or the duties of his office.
(4) To suggest plans and provide internal control standards for the improvement and management of the public revenues, assets, expenditures, and liabilities.

(5) To keep and state all accounts in which the state is interested.

(6) To keep an account of all warrants drawn upon the treasurer, and a separate account under the head of each specified appropriation, showing at all times the unexpended balance of such appropriation.

(7) To keep an account between the state and the treasurer and therein to charge the treasurer with the balance in the treasury when he came into office and with all moneys received by him and to credit him with all warrants drawn on and paid by him.

(8) To keep a register of warrants showing the fund or funds upon which they are drawn, the number, in whose favor, the appropriation applicable to the payment thereof, and when the liability accrued.

(9) To examine and settle the accounts of all persons indebted to the state.

(10) In his discretion to require any person presenting an account for settlement to be sworn before him and to answer, orally or in writing, as to any facts relating to the account for settlement.

(11) To require all persons who have received any moneys belonging to the state, and have not accounted therefor, to settle their accounts.

(12) To account for the collection of all moneys due the state, not the responsibility of any other agency and institute suits in its name for all official delinquencies in relation to assessment, collection and payment of the revenue, and against persons who by any means have become possessed of public money or property and fail to pay over or deliver the same, and against all debtors of the state, of which suits the courts of Ada County have jurisdiction, without regard to the residence of the defendants.

(13) To draw warrants on the treasurer for the payment of moneys directed by law to be paid out of the treasury; but no warrant must be drawn unless authorized by law.

(14) To furnish the state treasurer with a daily total dollar amount, by fund, and/or account when requested by the state treasurer, of warrants drawn upon the treasury.

(15) To authenticate with his signature, his electronic signature, or his facsimile signature all warrants drawn by him and all copies of official documents issued from his office.

(16) To charge the state treasurer with money and evidences of indebtedness received from and to credit him for money drawn by the state board of land commissioners in the moneys or accounts over which said board has control.

(17) To act ex officio as member of the state board of canvassers and state board of land commissioners, secretary of the state board of examiners, and participant in other organizations in the performance of such duties as prescribed by law for such officer.

(18) To create and establish such divisions and other administrative units within the office as necessary.

(19) To be the official repository of all audit reports of the state and political subdivisions that are required to be audited pursuant to sections 67-450B, 67-450C, and 67-450D, Idaho Code.
SECTION 22. Sections 1 through 4 and Sections 7 through 21 of this act shall be in full force and effect on and after July 1, 2021. Sections 5 and 6 of this act shall be in full force and effect on and after January 1, 2022.
STATEMENT OF PURPOSE

RS28342 / H0073

The purpose of RS 28342 is to provide for the uniform accounting, budgeting, and financial reporting procedures for counties, cities, urban renewal agencies, and all other local districts. It is the purpose of this act to enable such local governmental entities and the state controller’s office to provide comparable data by the use of uniform accounting, budgeting, and financial reporting procedures. It is also the intent of RS 28342 for the financial data of education providers, as that term is defined in section 33-357, Idaho Code, to be submitted to the state controller’s office to be correlated to the uniform accounting, budgeting, and financial reporting procedures to enhance public access to the education providers’ financial data. It is also the intent of RS 28342 to ensure uniform auditing of health district finances.

RS 28342 creates the Committee on Uniform Accounting and Transparency for Local Governmental Entities. The committee’s primary duty and responsibility will be to cooperatively develop, approve, monitor, and revise, as needed, the uniform accounting, budgeting, and financial reporting system, and manual, for local governmental agencies.

RS 28342 directs the controller’s office to publish the resulting uniform accounting, budgeting, and financial information on the controller’s Transparent Idaho website.

FISCAL NOTE

Organizations able to quantify their cost savings from analyzing this type of data reported an average 10% reduction in costs per the Harvard Business School Quoting a BARC Study.

The aggregate predicted ROI for the Idaho property taxpayer based on the estimated 2020 property tax levy of $2,152,707,163.00: 10% Reduction = $212,570,716 property tax savings; 5% Reduction = $107,635,582 property tax savings; 1% Reduction = $21,257,072 property tax savings; 01% Reduction = $2,152,707 property tax savings.

The impact to the general fund to implement this program is $1,592,471. The subsequent, ongoing annual impact for this program is $1,502,471.

<table>
<thead>
<tr>
<th>Controller's Office:</th>
<th>3 FTP's</th>
<th>Legislative Services Office</th>
<th>1 FTP</th>
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</thead>
</table>

To begin data collection as soon as possible, $88,000 of the above program cost has been included as a supplemental request for the 2021 budget year. This supplemental will allow initial results from this program to be available in the Fall of 2021.

Contact:
Representative Jim Addis
Representative Wendy Horman
Representative Mike Moyle
Senator Jim Rice
(208) 332-1000

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).
PUBLIC HEALTH DISTRICTS RECOGNITIONS 2021

Public Health District 1

Walter Kirby, Boundary County Commissioner, served Oct 2005-Jan 2021

Commissioner Kirby was appointed to the Board of Health in 2006 and serves as the Board’s Vice Chairman. He has served on the Boundary County Board of Commissioners since 2001. He also serves on the boards of the Boundary Community Restorium; and previously served on the Airport and North Bench Volunteer Fire Association. Currently retired, Mr. Kirby was self-employed as a heavy equipment repairman. He has been a resident of Boundary County since 1970 and serves his community as a Shriner and Rotarian.

Public Health District 1

Commissioner Jai Nelson, RN,

Commissioner Nelson was appointed to the Board of Health in 2011. She earned an Associate of Science degree in Nursing from North Idaho College and a Bachelor of Arts degree in Interior Design from the University of Idaho. As a professional Interior Designer, Jai has a diverse background in many areas of interior design, space planning, architectural design and construction management. Jai is the owner of Studio J. Interior Design specializing in commercial interior design. She has direct clients as well as working as a consultant to architectural firms. Concurrently, Jai is a Registered Nurse licensed in Washington and Idaho. Her nursing specialty is cardiovascular with training in post-open heart surgical care, heart attack treatment, post-coronary angiogram care, cardiac catheterization (angiogram) and coronary intervention care, congestive heart failure, pacemaker, heart transplants and VAD (Ventricular Assist Device) patients, telemetry monitoring, EKG arrhythmia interpretation and treatment as well as a member of the hospital-wide Code Team.
PUBLIC HEALTH DISTRICTS RECOGNITIONS 2021

Public Health District 2

Glenn Jefferson, MD
Nez Perce County, ID
Since 2014 - 2021

Dr. Jefferson was appointed to the Board of Health by the Nez Perce County Commissioners in 2014. Dr. Jefferson served as our physician on the Board of Health.

Dr. Jefferson was appointed to the Board of Health by the Nez Perce County Commissioners in 2014. Dr. Jefferson served 7 years as our physician on the Board of Health.

Dr. Jefferson’s passion for Public Health and Prevention have been evidenced by his commitment on the Board of Health as well as being instrumental in the creation of the free clinic in the Lewiston Valley. Dr. Jefferson is also a faculty member for the WWAMI medical school based in Moscow and was instrumental in helping PH-INCD become an Academic Health Department.

PH-INCD would like to express our deepest gratitude to Dr. Jefferson for his calm, leadership while serving on the Board of Health.

Public Health District 3

Tom Dale
Canyon County:
PUBLIC HEALTH DISTRICTS RECOGNITIONS 2021

Public Health District 3

Nate Marvin
Washington County

Public Health District 5

Tracy Haskin
Minidoka County Representative

Tracy Haskin served on the Board of Health of South Central Public Health District (SCPHD), representing Minidoka County from 2016 to 2020. She was an engaging board member. Tracy served on the Health Heroes subcommittee and was always willing to help with board duties. Her contributions are much appreciated by his fellow board members as well as the District Director. She was respected by all for her integrity, enthusiasm, friendliness, and genuine care for district employees. On behalf of the Idaho Association of Boards of Health, the Board of Health, and employees at South Central Public Health District, we would like to express our deep gratitude for Tracy’s service. South Central Public Health District and its employees are better for having had Tracy as a board member.
Commissioner Brent Reinke
Twin Falls County Representative

Commissioner Brent Reinke served on the Board of Health of South Central Public Health District (SCPHD), representing Twin Falls County from 2018 to 2021. His contributions are much appreciated by his fellow board members as well as the District Director. Commissioner Reinke was respected by all for his wealth of experience, insightfulness, and collegiality. On behalf of the Idaho Association of Boards of Health, the Board of Health, and employees at South Central Public Health District, we would like to express our deep gratitude for Commissioner Reinke’s service. IAB and South Central Public Health District are better for having had Commissioner Reinke as a board member.

Public Health District 6

- Ken Estep, former Power County representative and Board Chairman and Executive Council/Trustee, passed away on January 29, 2021. He had served on Southeastern Public Health Board since 2007, and as Chairman/Trustee since 2014.

Public Health District 7

Dr. Barbara Nelson:

Dr. Nelson is completing her third and final term (2006-2021) as a member of the Eastern Idaho Public Health Board. She is the inaugural physician to serve on the EIPH Board of Health. Dr. Nelson is an OB/Gyn and also hold a Master’s degree in Public Health. Dr. Nelson has been an advocate of public health, especially during the COVID-19 pandemic. In her free time, she spends time training for and participating in Ironman and marathon competitions. She is married and the mother of twin daughters. Thank you, Dr. Nelson, for your service to Eastern Idaho Public Health and the residents of our region.
PUBLIC HEALTH DISTRICTS RECOGNITIONS 2021

Lee (LeRoy) Miller:
Commissioner Miller served on the Eastern Idaho Public Health Board from 2011 to 2021 representing Fremont County. He retired from his Commissioner role in 2021. While a county commissioner as well as Board of Health member, Lee had a particular interest in Environmental Health issues. He strived to be fair and always served with the utmost integrity. Lee is married to Karen, and now being retired, they have the opportunity to spend more time with their children and grandchildren. Thank you, Lee, for your service to Eastern Idaho Public Health and the residents of our region.

Public Health District 7

Ken Miner:
Commissioner Miner served on the Eastern Idaho Public Health Board from 2015 to 2021 representing Lemhi County. He retired from his Commissioner/EIPH Board of Health role in 2021. Ken was not only an advocate for the residents of his county, but the entire region – especially during the COVID-19 pandemic. In his spare time, Ken enjoys Cross Fit and golfing. Ken is married and the father of one son and two daughters. Ken now spends his time between Salmon, Idaho, where he tends to his business, Miner Glass, and Boise, Idaho, where his family has relocated. Thank you, Ken, for your service to Eastern Idaho Public Health and the residents of our region.