



Fiscal Year 2017-2018

Budget Narrative



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BUDGET OVERVIEW

With a goal of achieving long term fiscal sustainability while delivering consistent and quality services, the Fiscal Year 2018 (FY2018) budget is based on balancing revenue and expenditures. The FY2018 budget reflects anticipated expenditures of \$41,106,143, a 2.5% increase over the adopted FY2017 budget. The general fund includes all general county operations such as public health and safety agencies, general county administrative services, elected offices and contracts with local human service and community development organizations. When special revenue funds are factored in, the overall county budget has been increased by 2.6%, to \$91,593,601. Special revenue funds include those funds that receive and expend revenue from outside sources, such as jointly funded departments, proprietary funds, capital project funds, E911, affordable housing, lodging tax, special purpose excise tax (SPET), and grant funds.

Anticipated revenues for FY2018 are \$39,106,143, a 2.5% increase over estimated revenue for FY2017. Revenues are generated from a number of sources including but not limited to taxes, fees, contributions, and intergovernmental/interfund transfers. Additionally, a carryover of \$2,000,000 of unassigned fund reserve will be used to balance the FY2018 general fund budget.

One of the biggest challenges for departments and elected offices this year appears to be in meeting service level demands with existing staffing. As service demands and requests continue to trend upward, new FTE requests are made in response. Additionally, a market valuation study completed in calendar year 2017 resulted in adjustments to the County's salary plan, which are reflected in projected increases to salary expenditures across departments, with corresponding increases to benefit costs as well. County assets, along with corresponding repair and maintenance responsibilities, continue to grow annually in number and scope. Despite these trends, operational funding requests have grown modestly and in some cases have actually decreased.

Specifically, significant budgeted capital for FY2018 includes \$6,750,240 for various Parks and Recreation Projects, \$5,449,949 for the landfill closure, \$3,863,857 for remodel/construction of Fire Station 1, \$1,500,00 for both Stateline Road/S. Leigh Creek bridge replacement and roadway paving and Fish Creek Road safety improvements, \$1,316,544 South Park Loop Pathway projects, \$1,218,804 for Recycling Center facility improvements, and \$1,196,485 for the Teton County Housing Authority Grove Development (Phase 3). Additionally, expenditure requests for the County Road Fund are also up substantially, with a number of projects being carried over from FY2017 and Spring Gulch Road maintenance planned for FY2018.

The FY2018 budget addresses issues facing the County and reflects the County's priorities, providing funding for the same. Expenditures are expected to promote organizational excellence, environmental stewardship, vibrant community, and economic sustainability as per the Board of County Commissioners Statements of Strategic Intent (see page 14).

Direction was provided to Elected Officials and Department Managers and Directors to draft their FY2018 budget based upon a number of short-term and long-term factors, including:

- The services the Office/Division/Department is charged to provide
- The service delivery priorities and goals the Office/Division/Department outlined for the coming year.
- A tie between expenses and revenues as they relate to service plans. Additionally, those service plans were to support the direction of the BCC's strategic intent.
- A justification provided for any changes in level of service for the new fiscal year, with all changes expected to promote organizational excellence, economic sustainability, vibrant community, and environmental stewardship as per the Commissioner's Statements of Strategic Intent.
- A conservative calculation of revenue and expense projections based on the level of services proposed and also on last year's audited actual (not solely budgeted) expenditures.
- A justification for any proposed service-related fee increases.
- Capital project/purchases submitted to be prioritized in the following order:
 1. Investment in existing assets
 2. Repair, maintenance, replacement of failing infrastructure and equipment, code compliance issues, and public safety issues
 3. Repair, maintenance, replacement of infrastructure and equipment that may reduce operating costs or meet energy sustainability goals
 4. New equipment purchases
 5. New construction and infrastructure, with first year funding requests for a project to be for planning rather than construction.

In addition to the above factors, spending priority policies continue to dictate utilization of applicable restricted, committed and assigned fund balances, in that order, prior to use of any unrestricted fund amounts. When expenditures are projected to exceed revenues, fund balances in restricted funds continue to be used as a source for balancing budget requests. Additionally, reserve policies have been established that allow the county the financial flexibility to react to unexpected revenue shortfalls or unanticipated one-time expenses (Operations Stabilization Reserve Policy, Special Revenue Fund Balance Policy, and Emergency Reserve/Capital Projects Fund Policy). Said reserves are fully funded for FY2018.

The Teton County budget for FY2018 presents a balanced and sustainable plan for the distribution of available financial resources in such a way as to cover current and expanded public services, as well as to support the County's strategic priorities.

The proposed FY2018 budget is a collaborative effort, with involvement from the Clerk, the Treasurer, the Assessor, other elected officials, the Commissioners' Administrator and Department Directors. It is a comprehensive representation of the Teton County Commissioners policy decisions set forth under their strategic plan.

Sherry Daigle, County Clerk
Donna Baur, County Treasurer
Alyssa Watkins, County Commissioners' Administrator
Katie Smits, Financial Accountant

COUNTY PROFILE

Teton County is a year-round resort community, located in the northwestern corner of Wyoming. It is a unique place to live, offering many outdoor recreational activities, abundant wildlife and open spaces, fine dining, and premier cultural arts. It serves as the southern gateway to Grand Teton and Yellowstone National Parks and is home to three world class ski resorts. It has a large land area: 2,697,000 acres or 4,214 square miles. Approximately 97% of the land within the county's borders is held in public ownership – National Park, National Elk Refuge, Bureau of Land Management, and National Forest.

Teton County is governed by 12 elected officials including the Assessor, Attorney, Clerk, Clerk of Court, Coroner, Sheriff, Treasurer, and a five-member Board of County Commissioners. County services include a library, public health, parks & recreation, planning and building, public works, affordable housing, and Fire/EMS services. The county seat is located in the town of Jackson; the only incorporated city within the County. Teton County government employs approximately 347 regular full-time and part-time employees in 26 departments and agencies.

Attractions and Tourism and Amenities

As a resident, you quickly learn that you share your home with over 3,000,000 visitors from all over the world in the summers. Winter visitation averages about 350,000 visitors. Rarely will you find a place where the land remains as wide open and the scenery so spectacular. Teton County still maintains its western heritage and hospitality in the presence of a robust tourist economy.

Mild summers bring river rafting, hiking, and horseback riding along with hunting and fishing. Known for its mountain environment, snow, and three local ski areas, Teton County's winter activities are boundless. Add in the arts, dining, entertainment, and special events of the area, there are endless opportunities to enjoy Teton County year-round.

More amenities include a medical center, education, public transit, parks and recreation, the arts, and Jackson Hole Mountain Resort in Teton Village. St. John's Medical Center boasts a modern medical center, a nursing home, and access to a level of medical services, technology, and expertise seldom found in a small, resort community. The Teton County School District provides exceptional public education for K through 12th grades. There are also five private schools in the County. The Southern Teton Area Rapid Transit (START) Bus System operates and serves the locals and visitors alike. START has year-round services in and around Teton County. The Teton County/Jackson Parks and Recreation Department offers a wide-range of activities such as swimming, adult and youth sports, summer camps, and exercise classes. The Center for the Arts is a hub for the artistic, cultural, and creative activity in the area. Teton Village is 12 miles from the Town of Jackson and offers a popular skiing area, shops, dining, concerts, spas, and a state-of-the-art Aerial Tram.

Statistics

- Population: 23,125 ^{*1}

| Year | Teton County | Town of Jackson | Wyoming |
|------------------|--------------|-----------------|---------|
| 1950 | 2,593 | 1,244 | 290,529 |
| 1960 | 3,062 | 1,437 | 330,066 |
| 1970 | 4,823 | 2,688 | 332,416 |
| 1980 | 9,355 | 4,511 | 469,557 |
| 1990 | 11,172 | 4,472 | 453,588 |
| 2000 | 18,251 | 8,647 | 493,792 |
| 2010 | 21,294 | 9,577 | 563,626 |
| 2015 (estimated) | 23,125 | 10,523 | 586,107 |

- Average annual household income: \$75,325 ^{*1}
- Composition of population: 51.6% male, 48.4% female ^{*1}
- Total employees: 14,298 ^{*1}
- Average unemployment: 3.9% in Teton County and 4.6% in Wyoming ^{*1}

| Major Industries ^{*2} | # of Establishments | # of Teton County Employees |
|--|---------------------|-----------------------------|
| Accommodation and Food Services | 196 | 6,508 |
| Retail Trade | 210 | 1,942 |
| Construction | 337 | 1,755 |
| Health Care and Social Assistance | 144 | 1,394 |
| Education Services | 38 | 971 |
| Professional Scientific & Technical Services | 352 | 883 |
| Public Administration | 28 | 786 |
| Arts, Entertainment, and Recreation | 99 | 651 |
| Administrative, Support, Waste Management, Remediation | 165 | 619 |
| Other Services (except Public Admin.) | 170 | 552 |

| Largest Employers ^{*2} |
|---|
| Jackson Lake Lodge |
| Grand Teton Lodge Company |
| St. John's Medical Center and Living Center |
| Yellowstone National Park Lodge |
| Four Seasons Resort |
| Mammoth Hotel |
| Snow King Resort |
| Grant Village Hotel |
| Grand Targhee Ski & Resort |
| Snake River Lodge and Spa |

^{*1} source: www.census.gov (as of December 2015)

^{*2} source: www.wyomingatwork.com (as of December 2015)

BUDGET PROCESS

The budget is prepared on a modified accrual basis similar to the preparation of governmental funds in the audited financial statements. The governmental funds are described in subsequent pages. The main difference involves preparation of the proprietary fund. The proprietary fund audited financial statements are prepared on the accrual basis. Therefore, accrual basis accounting for transaction items such as depreciation, compensated absences, and capitalized assets will not agree.

Preparing the budget is a lengthy process that starts in late January and ends in late June. The process begins with the County Clerk, who is designated by statute as the Budget Officer. The County Clerk distributes a budget packet to all County offices and departments, as well as certain County divisions. Offices, departments, and divisions complete a current year budget request, which is submitted to the County Clerk and shared with the Board of County Commissioners' Administrator. For departments and divisions under the purview of the BCC, budgets are reviewed by the BCC Administrator, who makes recommendations based on the original request. The Budget Officer and the BCC Administrator work together to compile the requested and recommended budgets to submit to the BCC. The BCC meets to review, discuss, and make changes, as desired, to the budget submissions. The product of these meetings is the proposed budget, which is made public and advertised in the local newspaper as required by statute. An open public budget hearing follows, at which the BCC finalizes the budget. Following finalization, the BCC passes a resolution to formally adopt the budget.

The total budget for any individual department may be amended only upon a motion made by the County Commissioners. Elected Officials and Department Directors are responsible for reviewing their budget on a monthly basis. The legal level of expenditure control for budget purposes is at the department level; however, management may over-expend an object line item within a department without seeking a formal amendment from the County Commissioners, provided the total department budget is not over-expended. Budget amendment request are prepared and submitted to the County Clerk three times a year: 1) after the first six fiscal months, 2) after the third fiscal quarter, and 3) prior to close of the fourth fiscal quarter. The Clerk and Treasurer then review to ensure a balanced budget amendment and submit to the Commissioners for approval. All amendments are published in accordance with Wyoming Statute 16-4-109. After the publication of notice, the Board of County Commissioners may, by resolution, transfer any unexpended appropriation balance or part thereof from one fund or department to another.

Wyoming Statutory Requirements for Budget Preparation

| Dates | Description | Wyoming Statute |
|---|---|------------------------|
| July 1-June 30 | Fiscal year dates | WS 16-4-102 |
| On or before May 1 | Budget requests from departments due to budget officer | WS 16-4-104 |
| On or before May 15 | Budget officer prepares requested budget and files with BCC | WS 16-4-104 |
| At least one week prior to public hearing | Proposed budget published in local newspaper | WS 16-4-104 |
| No later than third Monday in July nor prior to second Monday in July | Public hearing | WS 16-4-109 |
| Within 24 hours of public hearing | BCC shall adopt final budget by resolution or ordinance | WS 16-4-111 |

**TETON COUNTY
2017-2018 BUDGET YEAR TIMELINE**

JANUARY 30, 2017 – Budget Packets distributed to All County and Joint Departments and Human Service Groups

FEBRUARY 24, 2017 – All Department, Joint Department and Elected Office budget requests due by 5:00 pm.

FEBRUARY 26 – MARCH 11, 2016 – All Non-Elected and Joint Department meetings with County Commission Administrator

MARCH 10, 2017 – Budget Requests from Human Service Groups due to County Clerk

MARCH 17, 2017 – All budget recommendations due to County Clerk from County Commission Administrator.

MARCH 22, 23 and 24, 2017 – Joint Department Discussions with Town

APRIL 11, 2017 – Requested budget presented to Commissioners

APRIL 12 – APRIL 28, 2017 – Block for budget meetings with all departments

(BCC Blocked 4/12 – 4/14, 4/19 – 4/21)

(Town of Jackson Blocked 4/26, 4/27 and 4/28 for Human Service & Joint Depts)

MAY 8, 2017 – Revised Requested Budget to Commissioners from Clerk

(Distributed to all Elected Officials and Department Heads)

MAY 15 – MAY 26, 2017 – Additional Budget discussions (if necessary)

(BCC Blocked 5/15 – 5/22 if necessary for follow-up)

JUNE 2, 2017 – Final Budget Preparation, notice to paper

JUNE 7, 2017 – Advertise Final Budget

JUNE 19, 2017 – Budget Hearing, County Commission Chambers

JUNE 20, 2017 – Adopt 2017-2018 Budget

2017-2018 BUDGET RESOLUTION

WHEREAS, on the 17th day of April, 2017, Sherry L. Daigle, the budget making authority, prepared and submitted to the Board a County Requested Budget for the 2017-2018 fiscal year ending June 30, 2018;

WHEREAS, such budget made available for public inspection at the Office of the County Clerk; and,

WHEREAS, notice of a public hearing of such budget, together with the summary of said budget, was published in the Jackson Hole News and Guide, legal newspaper published and of general circulation in the County on the 7th of June, 2017, and

WHEREAS, following such public hearing, any alterations and revisions made in such proposed budget, fully appear in the minutes of this Board;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners that the county budget be adopted as the official budget for the 2017-2018 fiscal year ending June 30, 2018.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2017-2018 fiscal year ending June 30, 2018 and that the expenditures of each office, department or spending agency be limited to the amount herein appropriated.

| | Estimated Revenue for Budget | Estimated Salaries and Operations | Total Cash Available for Budget | Estimated Special Projects | Estimated Total Cash & Revenues (Cols 1 & 3) | General Fund Transfer Amount | Estimated Total Appropriation (Cols 2, 4 & 6) | Required General Fund Transfer | Estimated Tax Requirement | Mill Levy |
|-----------------|------------------------------|-----------------------------------|---------------------------------|----------------------------|--|------------------------------|---|--------------------------------|---------------------------|-----------|
| General Fund | \$30,283,635 | \$33,175,337 | \$2,000,000 | \$2,907,774 | \$32,283,635 | \$5,023,032 | \$41,106,143 | | \$8,822,508 | 6.105 |
| County Fair | \$ 493,100 | \$584,973 | \$82,563 | \$617,650 | \$575,663 | | \$1,202,623 | | \$626,960 | 0.463 |
| County Library | \$405,200 | \$3,666,394 | \$622,096 | \$188,337 | \$1,027,296 | | \$3,854,731 | | \$2,827,435 | 2.086 |
| Fire Fund | \$627,429 | \$656,057 | \$133,195 | \$679,870 | \$760,687 | | \$1,244,927 | | \$484,240 | 0.500 |
| Weed & Pest ** | \$403,000 | \$1,809,572 | \$0 | \$30,000 | \$403,000 | | \$1,839,572 | | \$1,436,572 | 1.000 |
| Fire/EMS | \$2,250,284 | \$9,922,964 | \$500,000 | \$347,770 | \$2,750,284 | | \$4,270,734 | \$1,520,450 | | |
| Housing Auth | \$189,594 | \$554,981 | \$0 | \$0 | \$189,594 | | \$554,981 | \$365,387 | | |
| Recreation Dept | \$7,156,855 | \$5,157,250 | \$500,000 | \$5,636,800 | \$7,656,855 | | \$10,794,050 | \$3,137,195 | | |

**Separate Mill, not part of 12 mill limit

Ttl of 12 mill limit 9.154

GENERAL FUND

| | | | |
|--|----------------------|----------------------------|----------------------|
| County Commissioners | 892,262.00 | Sheriff's Department | 4,608,860.00 |
| County Clerk | 987,741.00 | Sheriff's Communications | 1,394,772.00 |
| County Treasurer | 739,216.00 | Board of Prisoners/Jail | 1,625,991.00 |
| County Assessor | 622,442.00 | Emergency Management | 323,154.00 |
| General Administration | 6,405,000.00 | Total Public Safety | 7,952,777.00 |
| Information Systems | 486,575.00 | | |
| Human Resources | 401,964.00 | Exactions | 10,000.00 |
| Facilities Maintenance | 1,186,134.00 | Capital Projects Transfer | 4,875,977.00 |
| Total Administration | 11,721,335.00 | General Projects | 246,658.00 |
| | | Contingency | 2,424,389.00 |
| County Planning/Building | 1,739,469.00 | Reserve Transfer | 373,782.00 |
| Community Development | 3,633,670.00 | Total Other | 7,930,806.00 |
| Total Community Development | 5,373,139.00 | | |
| | | TOTAL GENERAL FUND | 41,106,145.00 |
| County Coroner | 203,767.00 | SPECIAL FIRE FUND 11 | 1,244,927.00 |
| Agriculture-Extension | 201,947.00 | GRANT FUND 12 | 4,914,949.00 |
| Human Services | 1,345,474.00 | FIRE / EMS FUND 13 | 4,270,734.00 |
| Public Health | 1,448,916.00 | E-911 FUND 16 | 179,170.00 |
| County Health Officer | 6,930.00 | HOUSING AUTHORITY 17 | 554,981.00 |
| WIC | 35,555.00 | COUNTY ROAD FUND 18 | 1,458,000.00 |
| Total Health & Human Services | 3,242,589.00 | PARKS & REC FUND 19 | 10,794,050.00 |
| | | PATHWAY 10 SPET 27 | 39,470.00 |
| County Attorney | 1,249,930.00 | WILSON PK SPET 28 | 50,000.00 |
| Clerk of Court | 587,522.00 | PARKS & REC SPET 29 | 400,000.00 |
| Circuit Court | 4,000.00 | ISWR FUND 30 | 5,810,201.00 |
| Drug Court | 159,405.00 | LODGING TAX FUND 31 | 1,725,541.00 |
| Total Justice | 2,000,857.00 | FAIR FUND 32 | 1,202,623.00 |
| | | LANDFILL CLOSURE 34 | 3,986,434.00 |
| County Surveyor/Engineer | 1,065,343.00 | PATHWAY 14 SPET 38 | 196,544.00 |
| Road & Bridge | 1,651,848.00 | FIRE/EMS 14 SPET 39 | 2,093,857.00 |
| Pathways Operations | 167,451.00 | PATHWAY 17 SPET 40 | 1,500,000.00 |
| Total Infrastructure | 2,884,642.00 | CAPITAL FUND 37 | 10,065,977.00 |

TOTAL ALL FUNDS

91,593,603.00

Dated this 20th day of June, 2017.

Attest: 
Sherry L. Daigle, County Clerk




Mark Newcomb, Chair

Teton County, WY Budget Document

The annual budget document serves several purposes:

- A Public Policy statement
- A tool for County financial planning
- A County operations guide
- A communications device

The Teton County Financial Team consisting of the County Clerk, Board of County Commissioners' Administrator, County Treasurer and County Financial Accountant prepares two formal documents:

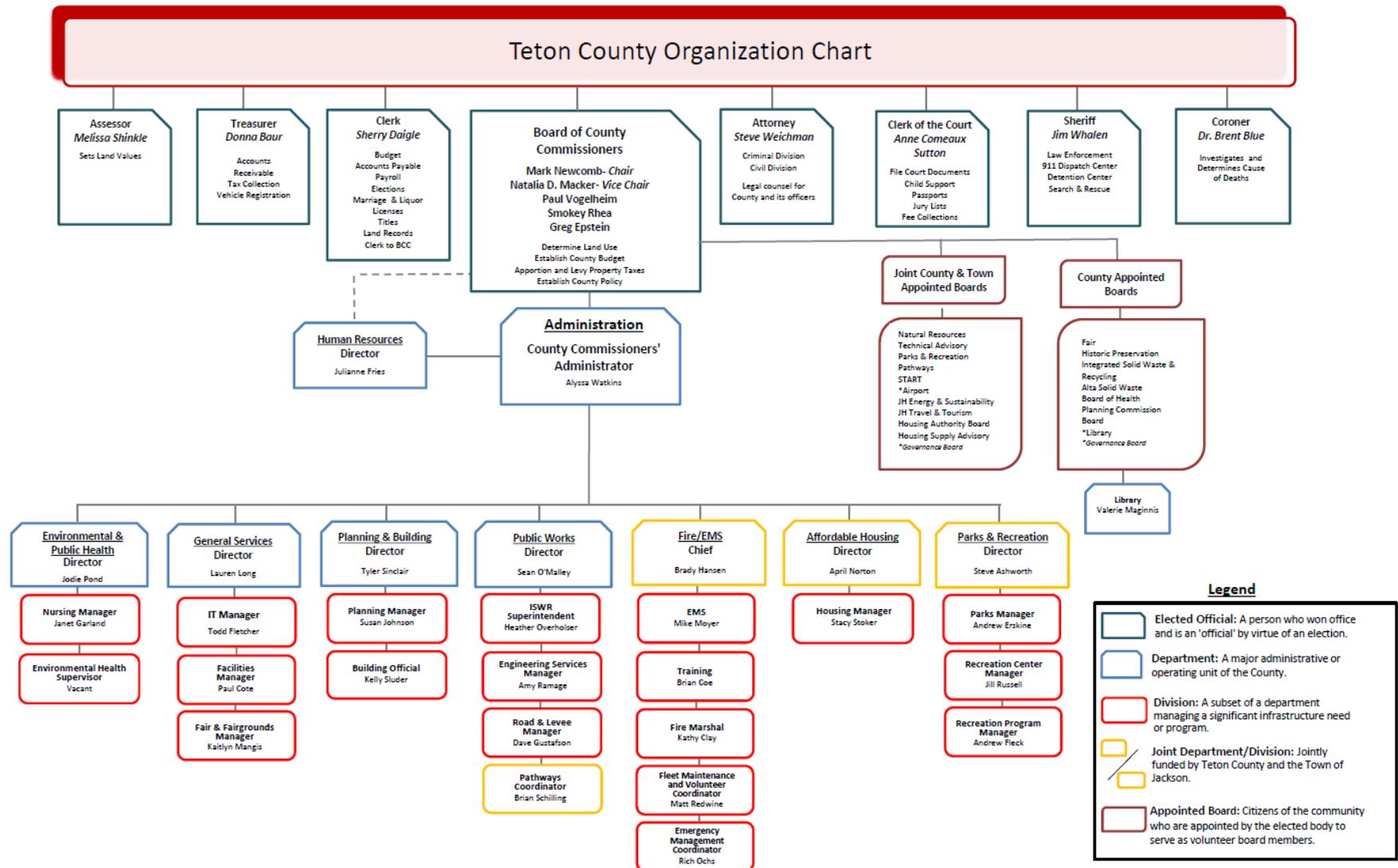
1. The *requested/recommended* budget document is the working document representing the compilation of budget requests and recommendations. The document is presented to the BCC in April of each year. This MS Excel workbook serves as the working document throughout the budget process.
2. Once the BCC adopts the budget workbook and appropriations resolution for the upcoming fiscal year, the Financial Team produces a second document, the *Budget Narrative document and includes the Adopted Budget (appendix I)*, that summarizes the Board's decisions. This document provides more detailed financial information and projections, and includes information regarding the County's overall fiscal status.

BOARD OF COUNTY COMMISSIONERS & ELECTED OFFICIALS

| <u>Position</u> | <u>Name</u> | <u>Term Expires</u> |
|------------------|----------------|---------------------|
| Chairman | Mark Newcomb | 12/31/2018 |
| Vice Chair | Natalia Macker | 12/31/2020 |
| Commissioner | Greg Epstein | 12/31/2020 |
| Commissioner | Smokey Rhea | 12/31/2018 |
| Commissioner | Paul Vogelheim | 12/31/2018 |
| County Clerk | Sherry Daigle | 12/31/2018 |
| County Treasurer | Donna Baur | 12/31/2018 |
| County Assessor | Andy Cavallaro | 12/31/2018 |
| Clerk of Court | Anne Sutton | 12/31/2018 |
| County Sheriff | Jim Whalen | 12/31/2018 |
| County Coroner | Brent Blue | 12/31/2018 |
| County Attorney | Steve Weichman | 12/31/2018 |



From left: Greg Epstein, Mark Newcomb, Paul Vogelheim, Smokey Rhea, Natalia Macker



FUND ACCOUNTING STRUCTURE

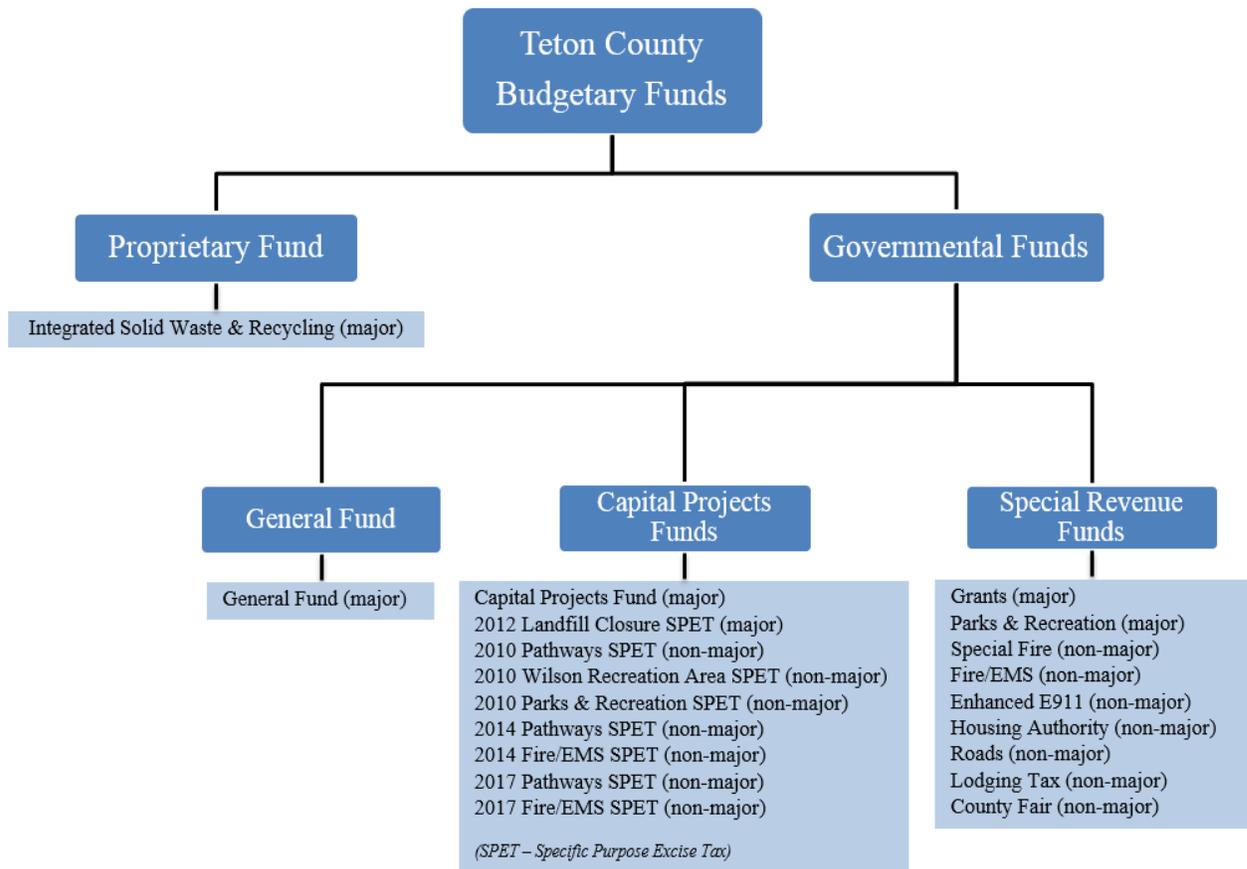
The County's accounting system is organized on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions, or specific purposes. Each fund maintains a fund balance which is defined as the excess of assets over liabilities and is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures. The following is a description of the governmental funds of the County:

- The **General Fund (GF)** is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund revenues are grouped by types of source: taxes, intergovernmental funds, etc., see page 39 for [revenue discussions](#). GF expenditures are grouped by Elected Official offices or County Departments to identify their specific function's expenses, see page 53 for [expenditure discussions](#). The GF fund balance is further divided into 4 classifications which contain the specific purpose for which funds can be spent: restricted, committed, assigned, and unassigned. The GF must adhere to the Operations Stabilization Reserve Policy which states the GF will maintain a minimum of 2 ½ months of regular, ongoing operating expenses calculated as the total of GF operations expenses for the next fiscal year during the annual budget process.
- **Special Revenue Funds** are used to account and report the proceeds of revenue sources that are restricted or committed to expenditures for specified purposes. There are nine special revenue funds that must submit and maintain a balanced budget. These funds must adhere to the Special Revenue Fund Balance Policy which states each special revenue fund must maintain a minimum fund balance of 15% of prior year audited revenues. See page 82 for discussions on each [special revenue fund](#).
- **Capital Project Funds** are used to account and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. There are ten capital project funds that track Specific Purpose Excise Tax (SPET) projects that have been voter approved by election. The SPET funds are budgeted until the approved amount has been fully expended. In addition, there is a County Capital Project Fund which is used to account for general government capital outlays. See page 95 for discussions on each [capital project fund budget](#).
- **Proprietary Funds** are funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. The Integrated Solid Waste and Recycling Fund (ISWR) is the County's only proprietary fund. The generally accepted accounting principles applicable are those similar to businesses in the private sector where the fund budgets and seeks to maintain an adequate fund balance through service revenues without any fund transfers or tax assessments. See page 105 for the [ISWR budget discussion](#).

Each fund has a functional type, either major or non-major funds:

- **Major Funds** represent significant activities to the County and include any fund whose revenues or expenditures, excluding financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.
- **Non-Major Funds** represent a fund in which the revenues, expenditures, assets or liabilities do not make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental funds.

Teton County Fund Structure



Major Fund Descriptions

- **General Fund**—established to account for the revenues and expenditures necessary to carry out basic governmental activities of the County such as public safety, planning, legal services, facilities, administrative services, etc., which are not required to be accounted for in another fund.
- **Capital Projects Fund**— used to serve the County’s Capital Improvement Plan and fund yearly capital projects as determined during the annual budget process.
- **2012 Landfill Closure SPET Fund**—established to account for SPET funds restricted for the purpose of the funding of design, planning, engineering, and implementation of the closure, environmental monitoring, and mitigation of the existing Teton County Landfill.
- **Grants Fund**—most (but not all) grant funding is received by this fund, which then also records the qualifying expenditure of those grant funds.
- **Parks and Recreation Fund**—established to account for the operations and maintenance of the County recreation center and parks. The operations of the Parks and Recreation Fund are jointly funded by appropriations from the Town of Jackson and the County.
- **Integrated Solid Waste and Recycling**—proprietary fund which accounts for the operations of the solid waste transfer station (solid waste is transported to the Bonneville, Idaho landfill) and the County’s recycling operations.

Interfund Transfers

Several funds interact through the budgeting function of interfund transfers. One fund records a transfer out (synonymous with expenditure) and the other fund records a transfer in (synonymous with revenue). The GF commonly transfers funds to other funds to make up a budget shortfall. This is effectively distributing tax revenue to the other funds that are providing services outside the GF. Other transfers relate to a fund reimbursing another fund for providing service on behalf of that fund. The transfers are considered either other financing sources or uses, separate from day-to-day revenues and expenditures. Transfers are recorded below operating activity when viewing fund statements. See Appendix A at page 108 for detail of [interfund transfer schedule](#).

STRATEGIC PLAN

The Board of County Commissioners (BCC) identified the need for a Strategic Plan in October 2012. A Strategic Plan and correlated goals were adopted in July 2013. The Plan is intended to guide services provided to the public, budget requests, and work priorities. It represents the BCC’s intent, roles and responsibilities, and goals for the County.

Board of County Commissioners Strategic Plan

Mission

The mission of Teton County, Wyoming government is to support the well-being of its residents by providing responsive and efficient services; providing programs and facilities that contribute to public health, safety and welfare; and supporting the community’s goals as expressed in the Jackson Teton County Comprehensive Plan

Vision

We are partners and stewards to ensure a healthy community, environment and economy for this and future generations

Values

Leadership, Stewardship, Transparency, Sustainability, Collaboration, Teamwork, Integrity, Trust, Professionalism, and Objectivity

Statements of Strategic Intent

| Organizational Excellence | Environmental Stewardship | Vibrant Community | Economic Sustainability |
|---|--|--|---|
| <p>We provide high quality and efficient government services in a collaborative, fiscally responsible and respectful manner for the benefit of Teton County residents and visitors.</p> <p><u>Goals:</u></p> <ul style="list-style-type: none"> • Increase information sharing and communication with the public • Define and provide a consistent high standard of customer service across all County Agencies • Cultivate excellent organizational leadership • Encourage innovation and best practices across our organization • Attract, develop, motivate and retain a high performing county workforce • Provide a positive work environment that supports employees personal and professional well being | <p>We actively protect and enhance our unique landscape and environment, which underpin our economy, community, heritage and future well-being.</p> <p><u>Goals:</u></p> <ul style="list-style-type: none"> • Support an integrated and efficient multi-modal transportation system • Implement land use policies that preserve open space and wildlife habitat and protect air and water quality • Facilitate sustainable living and business practices in our community • Reduce Teton County’s environmental footprint through sustainable practices • Partner and collaborate with local, state, federal and other agencies | <p>We work here and live here. We volunteer; ride bikes, horses and skis here. We are healthy, well protected and take care of each other and the environment.</p> <p><u>Goals:</u></p> <ul style="list-style-type: none"> • Provide services to ensure personal and community safety • Promote access to quality and affordable public health, social services and transit for people of all income levels • Support access to quality and affordable recreation, education, arts and culture for residents and visitors • Support a range of workforce housing opportunities • Engage the community and invite civic participation • Foster a well planned and livable community | <p>We invest in infrastructure, energy efficiency, and public projects that allow our economy to grow in a way that minimizes environmental pressure.</p> <p><u>Goals:</u></p> <ul style="list-style-type: none"> • Partner to develop economic vitality consistent with community values as expressed in the Comprehensive Plan • Maintain a diverse workforce which live locally to enhance and support our business community • Deliver efficient government services to ensure the safety and welfare of residents and visitors • Acquire lands and facilities strategically to meet future community needs |

Adopted July 16, 2013

FINANCIAL POLICIES

Balanced Budget Policy

Wyoming statute 16-4-110 requires an adoption of a balanced budget which means that available revenues and cash reserves equal expenditures for the fiscal period. Aside from the statutory requirements of a balanced budget, a balanced budget is an essential instrument and helps the County make sound financial decisions.

The FY2018 general fund budget was balanced using carryover of \$2,000,000 of unassigned fund reserves. Aside from the statutory requirements, a balanced budget is an important tool for enacting strategic, multi-year plans for the County, while ensuring monetary sustainability.

Reserve Policies

The BCC must weigh the adequacy of the County's reserves with whether excess fund balance should be invested in infrastructure, returned to the taxpayers through a decrease to the mill levy, or retained as reserves. During fiscal year 2015, the County implemented three separate fund balance reserve policies: Operation Stabilization Reserve Policy (OSR), Special Revenue Fund Balance Policy (SRFB), and Emergency Reserve/Capital Projects Fund Policy (ERCP). The policies set minimum fund balance standards based upon governmental best practices and proper operating and emergency reserve balances to be reviewed annually. The approved FY2018 budget contains reserve transfers that will be reviewed and amended based upon the ending fund balances at June 30, 2018.

The OSR required the County to maintain a minimum of 2 ½ months of regular, on-going operating expenses (including transfers out) for the committed operation stabilization reserve. For purposes of this calculation, the total general fund operations expenses for the next fiscal year budget are used. The County Clerk calculates the OSR level during the annual budget process. Upon approval, the OSR may be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted plan. (see Appendix D)

The SRFB requires the County to maintain a minimum of 15% of prior year audited revenue excluding interfund transfers in special revenue funds. The SRFB excludes Parks and Recreation, County Fair, and ISWR funds, which adhere to independently adopted policies. (see Appendix E)

The ERCP required the County to maintain a minimum of 20% of the total general fund revenues for the committed emergency capital reserve. For the purposes of this calculation, the total general fund revenues for the prior audited fiscal year are utilized. The County Clerk calculates the ERCP level after the year-end audit and prepares a budget amendment. If revenues decline, the ERCP amount remains the same. (see Appendix F)

Capital Improvement Plan

Nearly all Teton County expenditures fall into one of two broad categories - operations and capital. While the total of operational expenditures tends to be relatively consistent year-over-year, the amount expended for capital can vary widely. As a result, having some preview of potential capital requests on the horizon can be very beneficial in long-term planning efforts. Seeing capital projections as a holistic package allows decision-makers to prioritize those requests, to identify potentially "heavy" expenditure years and adjust project timelines accordingly to allow for a more consistent (year-over-year) outflow of funding, and to attempt to schedule expenditures to correspond with times of complementary revenue receipts. The Capital Improvement Plan (CIP) is intended to serve as a forecasting tool that can help to inform its readers and guide decision-making in this regard.

The CIP in Teton County is broken into four primary categories; new projects and assets, new vehicles and equipment, repair/replacement/maintenance of assets, and repair/replacement/maintenance of vehicles and equipment. The distinction between the "new" and "repair/replacement/maintenance" categories allows for the relatively quick ability to differentiate between those projects intended to maintain the status quo, and those which indicate some degree of expansion or growth for the County.

The presence of the CIP also helps our community to achieve other financial goals such as securing a good credit rating (thus lowering borrowing rates), promoting economic development, avoiding unexpected expenditures, and competing more successfully for state or federal funds.

Formal approval of and funding for capital improvements happens during the budget process itself. Teton County Offices/Departments/Divisions normally submit a Capital Budget Request Form as part of their annual budget request. Those capital expenditures which are approved are normally reflected in the Capital Project budget, although jointly-funded departments and special revenue funds are handled slightly differently. A variety of funding mechanisms may be used to fund individual projects, such as sales tax revenue, special purpose excise tax monies, property taxes, user fees, impact fees, special assessments, grants or bonds. See page 17 for a sample Capital Budget Request Form and page 18 for a sample CIP Project Cost Form.

| | |
|---|---|
| <p>PURPOSES OF CAPITAL IMPROVEMENT PLANNING</p> <ul style="list-style-type: none"> ➤ Ensure the timely and systematic repair and replacement of aging infrastructure. ➤ To forecast capital needs for the near and long term future to serve as a guide in making budgetary decisions. ➤ Identify the most economical and efficient means of timing and financing capital improvements. ➤ Provide an opportunity for public input in the budget and financing process. | <ul style="list-style-type: none"> ➤ Help to eliminate unanticipated, poorly planned, or unnecessary capital expenditures along with potential increases in tax rates, user fees, etc. to cover the associated expenses. ➤ Ensure that patterns of growth and development are consistent with the comprehensive plan. ➤ To strike a balance between desired public improvements and the County's ability to provide financial resources. |
|---|---|

Capital Budget Request Form

**TETON COUNTY, WYOMING
FY 2018-2022 CAPITAL IMPROVEMENT PLAN**

| | |
|------------------------------|--|
| OFFICE/DEPT/DIVISION: | |
| PROJECT TITLE: | |
| PROJECT STATUS: | |
| START/FINISH DATE: | |

PROJECT MANAGER: _____

Note: Be sure to complete Project Cost Spreadsheets associated with the project request. In addition, include any other graphics that describe the project (i.e. site plan, map, etc.)

Project Description:

Project Justification:

Method for Estimating Cost:

Project Status (As of July 1, 2016):

Lifespan/Replacement Cycle and Other Special Considerations (Future Expansion/Special Features/Etc.):

CIP Project Cost Form

| TETON COUNTY, WYOMING FY 2018-2022 CAPITAL IMPROVEMENT PLAN | | | | | | | |
|--|-----------------|-------------|-------------|-------------|-------------|-------------|------------|
| <i>Note: Blue Shaded areas calculate automatically</i> | | | | | | | |
| ANNUAL ADDITIONAL OPERATING COSTS | BUDGET TO DATE | FY 18 COST | FY 19 COST | FY 20 COST | FY 21 COST | FY 22 COST | TOTAL |
| Personnel Costs | | | | | | | \$0 |
| Operating Costs | | | | | | | \$0 |
| Small Capital Expenditures | | | | | | | \$0 |
| FTE's Added | | | | | | | \$0 |
| Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| LARGE CAPITAL COSTS | BUDGET TO DATE | FY 18 COST | FY 19 COST | FY 20 COST | FY 21 COST | FY 22 COST | TOTAL |
| | | | | | | | \$0 |
| | | | | | | | \$0 |
| | | | | | | | \$0 |
| | | | | | | | \$0 |
| | | | | | | | \$0 |
| Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUE & OUTSIDE FUNDING SOURCES (LIST) | FUNDING TO DATE | FY 18 FUNDS | FY 19 FUNDS | FY 20 FUNDS | FY 21 FUNDS | FY 22 FUNDS | TOTAL |
| | | | | | | | \$0 |
| | | | | | | | \$0 |
| | | | | | | | \$0 |
| | | | | | | | \$0 |
| Subtotal - Funding | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Project Cost | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ADDITIONAL NOTES & COMMENTS | | | | | | | |
| FY 18 | | | | | | | |
| FY 19 | | | | | | | |
| FY 20 | | | | | | | |
| FY 21 | | | | | | | |
| FY 22 | | | | | | | |
| ADDITIONAL NOTES | | | | | | | |

THE JACKSON/TETON COUNTY COMPREHENSIVE PLAN

Teton County and the Town of Jackson jointly fund Long Range Planning Services, and work together to achieve a joint Comprehensive Plan.

Within the Planning Department, an Annual Indicator Report and Implementation Work Plan work together to adaptively implement the Comprehensive Plan. The Annual Indicator Report is produced in order to facilitate evidence-based planning as our community seeks to achieve the Comprehensive Plan's vision. It is used to inform the types and prioritization of projects in the Implementation Work Plan. The Implementation Work Plan identifies the Comprehensive Plan implementation efforts to be undertaken in the next fiscal year, as well as prioritizing the efforts to be pursued in the coming years. The Implementation Work Plan includes Teton County projects, Town of Jackson Projects, and projects that will be carried out jointly by both jurisdictions.

Comprehensive Plan

The Teton County/Jackson Comprehensive Plan, adopted in May 2012, is meant to protect the health, safety, and welfare of our community and preserve our community character for future generations. To do this in one of the nation's largest intact ecosystems, we must have a Comprehensive Plan organized around stewardship of our ecological resources. Wildlife, along with natural and scenic resources, draw both residents and visitors to this special place and these are at the core of our heritage, culture, and economy. All aspects of our community character thrive on a shared appreciation of the natural setting in which we are located and the quality of life our surroundings bring. To achieve our desired community character, the community must protect and enhance the ecosystem in which we live.

While preserving and protecting the area's ecosystem is the core of our vision and all aspects of our community character, our vision cannot be achieved with a singular focus. To ensure our ecosystem protection results in a healthy environment, community, and economy, the Plan commits to three common values of community character: Ecosystem Stewardship, Growth Management, and Quality of Life. Our community character is only fully defined by all three of our common values, each in support and reliant upon the others.

Common Value 1: Ecosystem Stewardship

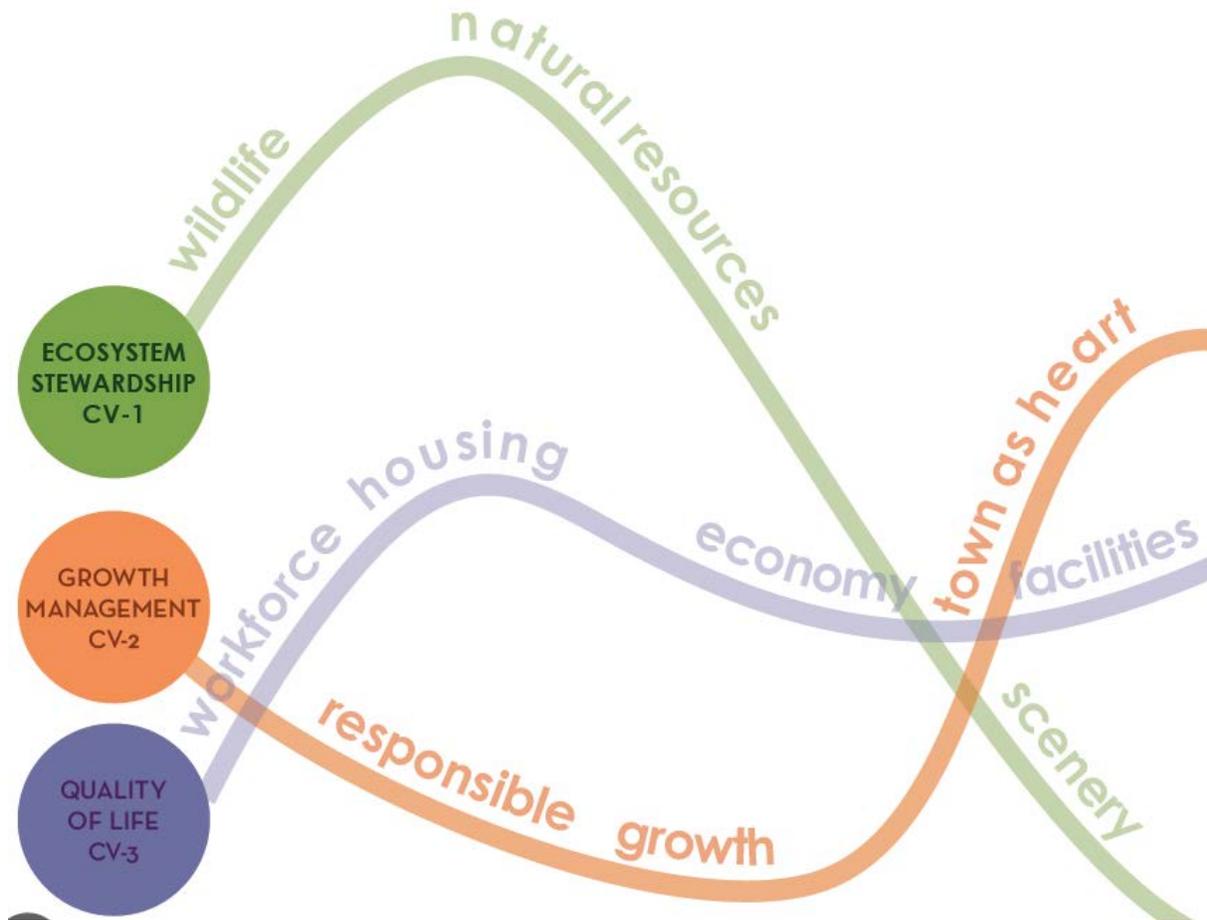
Preserving and protecting the area's ecosystem is the core of our community character, and thus monitoring our impacts on the ecosystem annually is an important way to ensure our growth does not compromise the health of the ecosystem. This value is intended to help us monitor whether we are growing as a community in a way that still preserves the abundant wildlife, quality of natural resources and scenery, open space, and climate long into the future.

Common Value 2: Growth Management

Responsible growth management means proactively planning for the community we want – with rural open spaces and high quality, complete neighborhoods that enhance walkability and vitality. It also means proactively adapting to population growth in a way that preserves our community vision. This value monitors types of development, our day-to-day population, whether we are achieving goals to keep buildout levels below 1994 buildout levels, and what initiatives are being undertaken to address growth in our community.

Common Value 3: Quality of Life

The first two Common Values of the Comprehensive Plan – Ecosystem Stewardship and Growth Management – work to protect the natural character and the physical character of the community. The third Common Value – Quality of Life – works to protect the emotional aspect of our character. We identify as a diverse community with many different lifestyles and employment opportunities. We value the ability for all residents to have access to a spectrum of employment opportunities, affordable housing, and safe, efficient transportation.



The Jackson/Teton Comprehensive Plan is designed to be a living plan, able to proactively adapt to changing conditions and community needs. As we identify our successes and failures in achieving our vision, we will adapt our policies and their implementation, continuously progressing throughout the fiscal year.

Indicator Report

The 2017 Indicator Report informs the FY2018 Implementation Work Plan and can be used to inform policy decisions throughout the year. It helps to answer the question: are we living our values? This report presents 19 data sets to help answer that question.

| 2017 Indicator Report Data Sets | Goal |
|--|---|
| Location of Growth | 60% in Complete Neighborhoods—projects where future growth will occur, rather than past patterns |
| Permanently Conserved Land | Increase—monitors permanently conserved land |
| Energy Load | Maintain—measures the electricity used annually in the County |
| Wildlife Vehicle Collisions | Decrease—measures community’s ability to provide safe wildlife crossings |
| Amount of Growth by Use | Monitor—measures the different types of development occurring in the County |
| Effective Population | Monitor—indicates the true, day-to-day number of people in Teton County |
| Buildout | Less than 1994 Levels—measures the maximum amount of development permitted on a property. |
| Annual Comprehensive Plan Monitoring and Implementation | Complete—ensures that adequate time and resources are being dedicated to Comprehensive Plan implementation |
| Redevelopment vs. New Construction | Monitor—measures the balance between redevelopment of existing sites and new construction on vacant sites |
| Local Workforce Percentage | Greater Than or Equal to 65%—ensuring at least 65% of workforce lives locally in order to maintain “community first, resort second” character |
| Affordability of Housing | Monitor—monitors housing costs vs. loss of local workforce |
| Workforce Housing Stock | Monitor—measures the percentage of housing stock that is occupied by the workforce |
| Jobs, Housing Balance | Monitor—measures the relationship between various growth rates of population, incomes, jobs, housings, etc. indicators |
| Lodging Occupancy by Season | Increase—measures the percentage of available lodging units that are occupied in Teton County |
| Employment by Section | Monitor—measures the diversity of employment opportunities in the community |
| Vehicle Miles Traveled | Less Than or Equal to 525,000,000 in 2024—measures how many miles driven within Teton County on an annual basis |
| START Annual Ridership | Increase—measures annual number of trips made on public transit |
| Active Transportation Mode Share | Increase—measures the percentage of trips made by walking or cycling |
| Level of Service | Monitor—helps budgeting based on maintaining level of service, standard definitions, and metrics for each community service |

Implementation Work Plan for FY2018

The FY2018 Implementation Work Plan is informed by the annual Indicator Report. It is comprised of three parts. First, the FY2018 Work Plan is a list of detailed tasks that will take the community through the next fiscal year. Second, the 5-Year Work Plan is a longer-term, conceptual plan to prioritize future efforts. Finally, the Completed Work Plan lists Comprehensive Plan implementation that has already been completed.

FY2018 Work Plan

The FY2018 Work Plan details the Comprehensive Plan implementation efforts that will be continued or begun between March 2017 and June 30, 2018. Tasks that began in previous fiscal years but have not been completed are carried over into this year’s work plan, and are already funded. All tasks are proposed for FY2018 funding unless otherwise noted.

| Summary of Total Staff and Fiscal Resources of FY 17-18 Work Plan Tasks | | | | | | | |
|---|-------------------------|-------------------|---------------|-----------------|-------------|------------------|-----------|
| Task | Staff Resources (hours) | | | | | Fiscal Resources | |
| | Long-Range Planning | Planning Director | Town Planning | County Planning | Other Dept. | Town | County |
| LDR Updates | | | | | | | |
| Town Zoning | 500 | 250 | 750 | - | - | \$75,000 | - |
| Town Sexually Oriented Use LDRs | 20 | 20 | 10 | - | 160 | - | - |
| Town Hillside LDRs | 200 | 100 | 20 | - | - | \$25,000 | - |
| Joint (County) Natural Resource LDRs | 300 | 100 | 100 | 500 | - | \$10,000 | \$65,000 |
| Joint Public Engagement Coordination | 400 | 100 | - | - | - | \$45,000 | \$30,000 |
| Joint Housing Mitigation LDRs | 800 | 150 | - | - | 50 | \$32,500 | \$32,500 |
| Joint Industrial Zoning | 500 | 150 | 100 | - | - | \$33,000 | \$17,000 |
| Joint Historic Preservation LDRs | - | - | - | - | - | - | - |
| Joint Biannual Cleanup | - | - | - | - | - | - | - |
| LDR & Zoning Map Amendments | 220 | 40 | 40 | 40 | - | - | - |
| Coordination in Comprehensive Plan Implementation | | | | | | | |
| Town Parking Study | 100 | 100 | 200 | - | 100 | \$50,000 | \$25,000 |
| County Focal Habitat Study | 80 | 40 | - | 400 | - | - | \$130,000 |
| Other Coordination | 100 | 100 | - | - | - | - | - |
| Comprehensive Plan Administration | | | | | | | |
| Joint Growth Management Program | 300 | 200 | - | - | - | - | - |
| Joint Annual Indicator Report | 200 | 10 | - | - | - | - | - |
| Joint Annual Work Plan | 60 | 40 | - | - | - | - | - |
| Data Maintenance and Provision | | | | | | | |
| Joint Standardized Data Collection | 400 | 40 | 40 | 40 | - | - | - |
| Data Requests | 60 | - | - | - | - | - | - |

■ Ecosystem Stewardship
 ■ Growth Management
 ■ Quality of Life
 ■ Achieving Our Vision

LDR=Land Development Regulations

5-Year Work Plan

The 5-Year Work Plan is intended to prioritize future efforts to give Staff, elected officials, and members of the public an idea of what efforts they can anticipate in years to come. Tasks beyond FY2018 are included to set expectations and priorities, but are not yet funded and will be evaluated in more detail in future Work Plans. Only the major anticipated tasks are listed. The Comprehensive Plan identifies additional strategies and staff and the community will continue to identify other major and minor tasks moving forward.

| 5-Year Work Plan | | | | | | |
|---|----------|----------|----------|-----------|----------|----------|
| | FY 16-17 | FY 17-18 | FY 18-19 | F Y 19-20 | FY 20-21 | FY 21-22 |
| LDR Updates | | | | | | |
| Town Zoning (except Town Square) | | | | | | |
| Town Hillside Regulations | | | | | | |
| Joint Natural Resource LDRs | | | | | | |
| Public Engagement Coordination | | | | | | |
| Joint Housing Mitigation LDRs | | | | | | |
| Joint Industrial Zoning | | | | | | |
| Historic Preservation LDRs | | | | | | |
| County Teton Village Zoning | | | | | | |
| Joint Road and Parking Standards | | | | | | |
| County Aspens | | | | | | |
| Town Square | | | | | | |
| Map Town PUDs | | | | | | |
| Other County Zoning | | | | | | |
| Joint Scenic LDRs | | | | | | |
| Joint Subdivision Standards | | | | | | |
| County Wilson | | | | | | |
| LDR & Zoning Map Amendments | | | | | | |
| Coordination in Comp Plan Implementation | | | | | | |
| County Focal Habitat Study | | | | | | |
| Town Parking Study | | | | | | |
| Town/County Jurisdiction Swap | | | | | | |
| Town Gateway Plans | | | | | | |
| LOS Planning | | | | | | |
| Economic Development Plan | | | | | | |
| Other Coordination | | | | | | |
| Comp Plan Administration | | | | | | |
| Joint Growth Management Program | | | | | | |
| Annual Indicators & Work Plan | | | | | | |
| Data Maintenance and Provision | | | | | | |
| Joint Standardize Data Collection | | | | | | |
| Data Requests | | | | | | |

Completed Work Plan

This is the 6th Implementation Work Plan since adoption of the Comprehensive Plan in 2012. Below is a list of the implementation work completed or substantially completed to date.

| Comprehensive Plan Implementation | |
|---|----------------|
| Task | Date Complete |
| Land Development Regulation Update | |
| Joint LDR Restructure | December 2014 |
| County Rural LDRs Updates | December 2015 |
| Town District 2 and LO Zoning | November 2016 |
| Nonconformities LDRs Cleanup | May 2016 |
| County Nuisance LDRs | July 2016 |
| Town Adult Entertainment LDRs | 90% complete |
| Exterior Lighting LDRs Update | September 2016 |
| Town ARU Allowance | November 2016 |
| County Fencing LDRs Update | June 2016 |
| Wildland Urban Interface LDRs | December 2016 |
| 2016 LDR Cleanup | January 2017 |
| Other LDR & Zoning Amendments | Continuous |
| Coordination on Comprehensive Plan Implementation | |
| Housing Nexus Study | October 2013 |
| Vegetation Mapping | December 2013 |
| ITP | September 2015 |
| Housing Action Plan | November 2015 |
| Focal Species Study | 85% complete |
| Community Streets Plan | April 2015 |
| Other Coordination | Continuous |
| Comprehensive Plan Administration | |
| 2012 Work Plan | June 2012 |
| 2013 Indicator Report & Work Plan | May 2013 |
| 2014 Indicator Report & Work Plan | May 2014 |
| 2015 Indicator Report & Work Plan | August 2015 |
| 2016 Indicator Report & Work Plan | April 2016 |
| 2017 Indicator Report & Work Plan | 85% complete |
| Provide Data to Departments/Organizations | |
| Standardize Data | 50% complete |
| Provide Data to Others | Continuous |

This all ties into helping Teton County to protect the health, safety, and welfare of its community and preserve its community character for future generations.

IMPACT OF CAPITAL INVESTMENTS ON OPERATING BUDGET

Although both capital projects and operating budgets are created separately, the two budgets overlap. The expansion of the County's infrastructure and planning has placed increased demand on the Facilities Maintenance and Public Works departments' operations and costs for maintenance and preservation. It has also placed more needs on other County departments that provide day-to-day services. Consideration of the impact on the County's staffing and operating budget corresponds to the proposed budget for the County (see Summary of Total Staff and Fiscal Resources graph on page 22).

Financial data, including historic and projected local government revenues, expenditures and debt service are used to assess the community's ability to pay for proposed projects and to select appropriate financing tools. A variety of funding mechanisms may be used to fund individual projects such as property taxes, user fees, impact fees, special assessments, grants or bonds.

It is with the help of the Strategic Plan, Financials Policies, the Comprehensive Plan, along with the Annual Indicator Report and the Implementation Work Plan that impacts of capital investments on the operating budget can be determined and better understood.

CAPITAL EXPENDITURES

The County groups capital according to function: land, right of ways, building and improvements, infrastructure, equipment, vehicles, and construction in process. At 6/30/16, the County had \$149,453,410 in capital assets. It's estimated this figure will grow to \$156,000,000 by 6/30/17. Purchases for these types of expenditures can potentially span multiple funds and fiscal years.

The County budget accounts for two types of capital expenditures. The first, small capital items, generally are under \$5,000 and are normal recurring replacements that are budgeted within a single department. Examples include computers, copiers, maintenance, and supplies. The second, large capital items, generally exceed \$5,000, have a useful life of at least two years, are nonrecurring, and will often have an expenditure account dedicated to track the total expense. Examples include roads, vehicles, equipment, and buildings.

Significant nonrecurring, budgeted capital funded through Capital Projects Fund for FY2018 include:

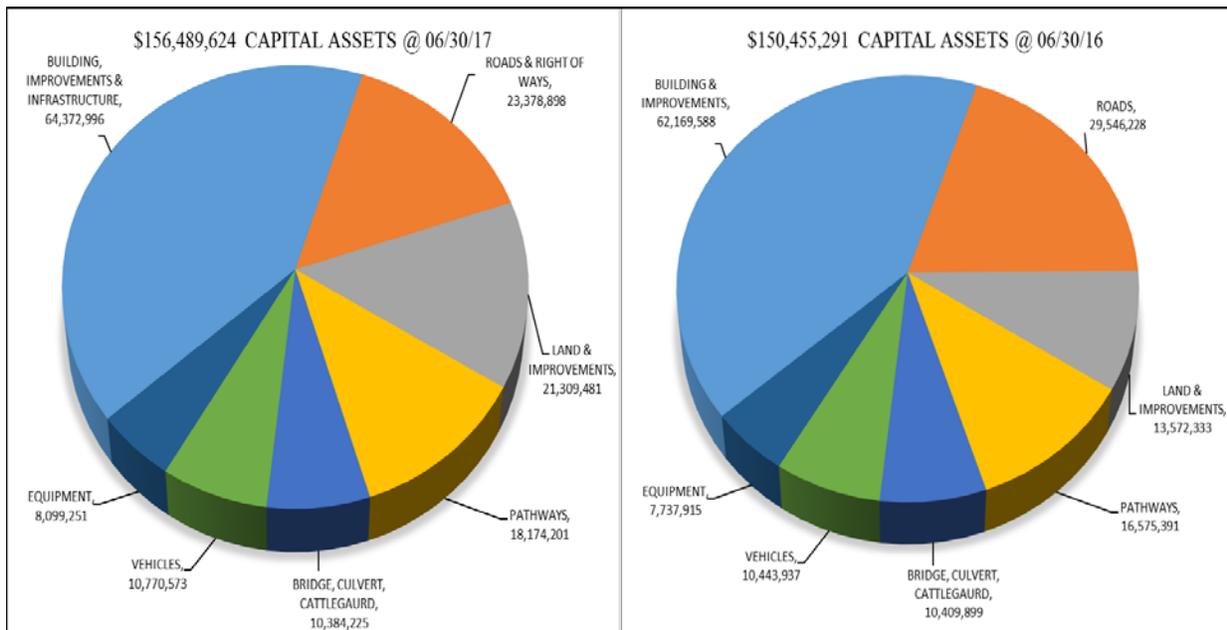
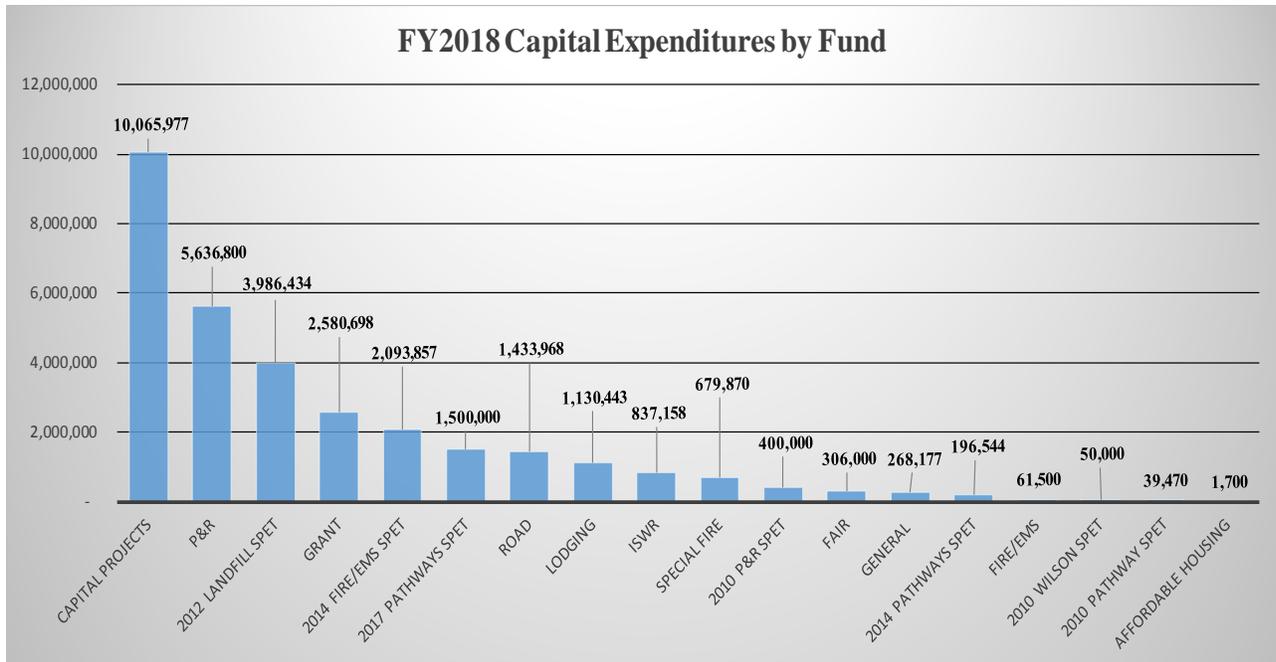
| | |
|-------------|---|
| \$1,500,000 | Stateline Road/S. Leigh Creek Bridge Replacement and Roadway Paving |
| \$1,500,000 | Fish Creek Road Safety Improvements |
| \$1,316,544 | South Park Loop Pathways Project |
| \$1,255,000 | WY22 Wilson to Snake River Pathway Design/Construction |
| \$1,196,485 | Contribution for Phase 3 of Grove Development |
| \$583,804 | WY 22 Pathway and Bridge Approach Construction |
| \$400,000 | Cattlemans Bridge Replacement |
| \$224,642 | Pathways Sealcoating/Maintenance |
| \$150,000 | Sheriff Department Vehicle Replacements |
| \$140,500 | Administration Building A/C Update |
| \$132,420 | Search and Rescue Building Remodel |
| \$100,000 | Building Door Access System |
| \$100,000 | IT Data Center Relocation |
| \$90,000 | Hoback Park and Ride Curb Improvements |

Significant nonrecurring, budgeted capital funded through Special Revenue and SPET Funds for FY2018 include:

| | |
|-------------|------------------------------------|
| \$5,449,949 | Landfill Closure |
| \$5,300,000 | Recreation Center Improvements |
| \$3,863,857 | Fire Station One Construction |
| \$1,218,804 | Recycle Center Improvements |
| \$980,000 | County Road Chip Seal/Seal Coating |
| \$400,000 | Spring Gulch Road Maintenance |
| \$250,000 | Fire/EMS Training Building |
| \$230,000 | Fire Station Three Design |

| | |
|-----------|----------------------------------|
| \$220,000 | Fire/EMS Ambulance |
| \$196,544 | South Park Loop Pathways Project |
| \$80,000 | County Fair Tractor |
| \$80,000 | Recreation Center Minibus |

| FY 2017-2018 CAPITAL EXPENDITURES | | |
|-----------------------------------|--------------------|-------------------|
| FUND # | FUND | COST \$ |
| Fund 10 | GENERAL | 268,177 |
| Fund 11 | SPECIAL FIRE | 679,870 |
| Fund 12 | GRANT | 2,580,698 |
| Fund 13 | FIRE/EMS | 61,500 |
| Fund 17 | AFFORDABLE HOUSING | 1,700 |
| Fund 18 | ROAD | 1,433,968 |
| Fund 19 | P&R | 5,636,800 |
| Fund 27 | 2010 PATHWAY SPET | 39,470 |
| Fund 28 | 2010 WILSON SPET | 50,000 |
| Fund 29 | 2010 P&R SPET | 400,000 |
| Fund 30 | ISWR | 837,158 |
| Fund 31 | LODGING | 1,130,443 |
| Fund 32 | FAIR | 306,000 |
| Fund 34 | 2012 LANDFILL SPET | 3,986,434 |
| Fund 37 | CAPITAL PROJECTS | 10,065,977 |
| Fund 38 | 2014 PATHWAYS SPET | 196,544 |
| Fund 39 | 2014 Fire/EMS SPET | 2,093,857 |
| Fund 40 | 2017 PATHWAYS SPET | 1,500,000 |
| Total | | 31,268,596 |



FULL-TIME EQUIVALENT POSITIONS

The County defines a full-time equivalent as someone who works 2080 hours per year based on 26 bi-weekly pay periods. There are some exceptions for fire protection and law enforcement employees. Elected officials are not included in the FTE calculation. There are 291.63 FTEs included in FY2018 which account for approximately \$27,131,540 in salary and benefits expenditures, or \$93,034 per FTE.

Per WY House Bill 0046 passed in 2014, mandatory employer contributions to the State retirement system were increased to 8.37%. The County is picking up 5.57% of the mandatory 8.25% employee contribution. The portion that the County covers on behalf of the employee's contribution decreased from 5.945% to 5.570% for FY2018.

The FY2018 adopted budget includes a net increase of 5.35 full-time equivalents. For FY2018, 3.5 positions were moved internally, 2.6 positions were removed from State offices, and greater accuracy was employed in tracking replacement versus supplemental FTE hours.

The changes from FY2017 to FY2018 include:

- 2.0 move from Commissioners to Human Resources
- 2.0 increase in County Sheriff
- 0.8 decrease in Sheriff Communications
- 1.0 increase in Engineering Services
- 1.8 decrease in Agricultural Extension
- 1.0 increase in Human Resources
- 0.5 move from Road & Levee to Engineering Services
- 0.55 increase in Environmental & Public Health
- 1.0 increase in Planning & Building
- 0.8 decrease in Women, Infants & Children
- 1.0 move from Emergency Management to Information Systems
- 3.17 increase in Parks and Recreation
- 0.3 decrease in Fire/EMS
- 0.33 increase in County Fair

Summary of Full-Time Equivalent Positions

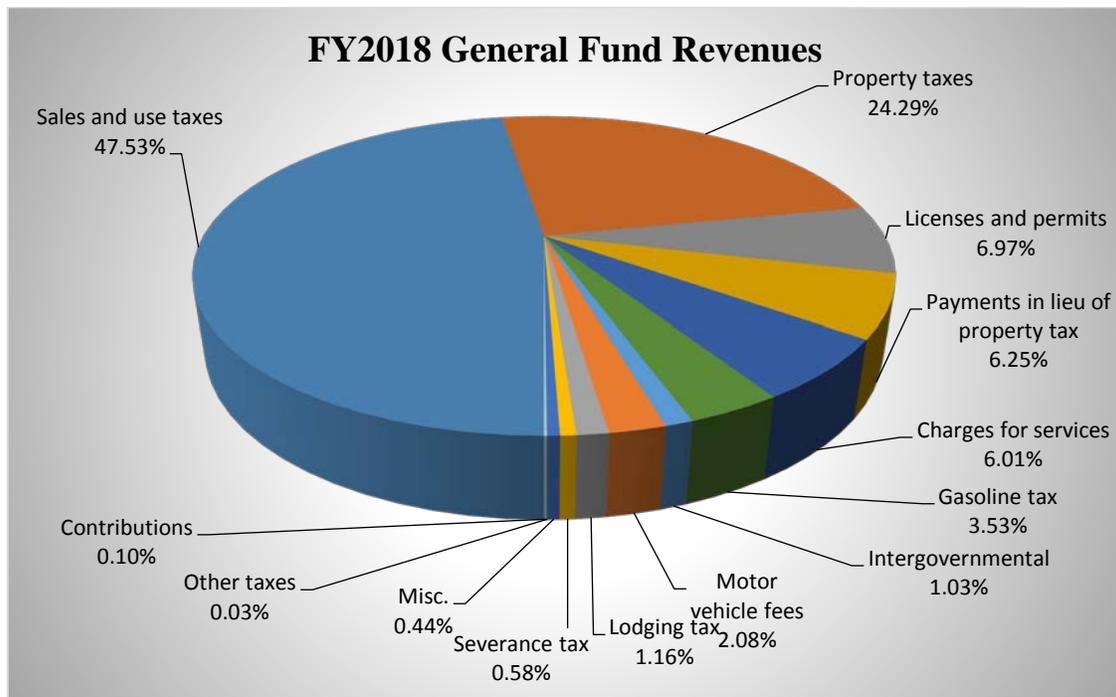
| | 2015 | 2016 | 2017 | 2018 |
|---|-------------------|-------------------|-------------------|-------------------|
| | <u>Authorized</u> | <u>Authorized</u> | <u>Authorized</u> | <u>Authorized</u> |
| General Fund | | | | |
| County Commissioners | 5.00 | 5.00 | 6.00 | 4.00 |
| County Clerk | 11.00 | 11.00 | 12.00 | 12.00 |
| County Treasurer | 8.00 | 8.00 | 8.00 | 8.00 |
| County Assessor | 6.00 | 6.00 | 6.00 | 6.00 |
| County Sheriff | 37.80 | 37.80 | 37.80 | 39.80 |
| County Attorney | 8.00 | 9.00 | 9.00 | 9.00 |
| Sheriff Communications | 9.80 | 16.80 | 16.80 | 16.00 |
| Engineering Services | 4.60 | 4.60 | 4.00 | 5.50 |
| County Coroner | 0.10 | 0.10 | 0.10 | 0.10 |
| Agricultural-Extension | 1.80 | 1.80 | 1.80 | 0.00 |
| Clerk of Court | 5.80 | 5.80 | 4.50 | 4.50 |
| Drug Court Program | 0.00 | 0.00 | 0.80 | 0.80 |
| Human Resources | 0.00 | 0.00 | 0.00 | 3.00 |
| Road & Levee | 4.00 | 4.00 | 4.00 | 3.50 |
| Board of Prisoners/Jail | 15.00 | 18.00 | 18.00 | 18.00 |
| Environmental & Public Health | 11.40 | 13.40 | 13.40 | 13.95 |
| Information Systems | 4.40 | 4.40 | 4.00 | 5.00 |
| Planning & Building | 13.88 | 14.88 | 14.88 | 15.88 |
| Women, Infants & Children | 0.80 | 0.80 | 0.80 | 0.00 |
| Emergency Management | 2.00 | 2.75 | 3.00 | 2.00 |
| Pathways | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities Maintenance | 3.80 | 3.80 | 3.80 | 3.80 |
| Total General Fund | 154.18 | 168.93 | 169.68 | 171.83 |
| Special Revenue Funds | | | | |
| Parks and Recreation Fund | 57.09 | 61.77 | 57.37 | 60.54 |
| Fire/EMS Fund | 33.50 | 37.50 | 37.50 | 37.20 |
| Housing Authority | 0.00 | 0.00 | 5.00 | 5.00 |
| County Fair Fund | 3.80 | 3.80 | 4.00 | 4.33 |
| Total Special Revenue Funds | 94.39 | 103.07 | 103.87 | 107.07 |
| Proprietary Fund | | | | |
| Integrated Solid Waste and Recycling Fund | 11.73 | 11.73 | 12.73 | 12.73 |
| Total Primary Government | 260.30 | 283.73 | 286.28 | 291.63 |
| Elected Officials | 12.00 | 12.00 | 12.00 | 12.00 |
| Total | 272.30 | 295.73 | 298.28 | 303.63 |

** Total does not include component unit, Teton County Library which employs approximately 43 FTE's*

Primary Government & Fund Balance Schedules General Fund Revenue and Expense Schedules

General Fund Revenues

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|---------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Taxes | | | | | | |
| Sales and use taxes | \$ 13,801,858 | 15,220,696 | 15,996,409 | 16,054,643 | 13,132,758 | 17,307,231 |
| Property taxes | 5,971,739 | 6,231,796 | 6,918,703 | 7,882,333 | 7,752,180 | 8,843,508 |
| Payments in lieu of property tax | 2,238,704 | 2,045,189 | 2,449,409 | 2,164,000 | 0 | 2,276,400 |
| Gasoline tax | 1,159,126 | 1,278,979 | 1,226,707 | 1,290,000 | 968,907 | 1,284,000 |
| Severance tax | 212,716 | 213,021 | 212,661 | 210,000 | 157,953 | 210,000 |
| Motor vehicle fees | 688,574 | 729,555 | 789,605 | 693,000 | 709,430 | 759,000 |
| Lodging tax | 309,609 | 342,210 | 392,496 | 385,000 | 324,691 | 421,597 |
| Other taxes | 10,470 | 11,191 | 11,196 | 11,000 | 8,478 | 11,000 |
| Total taxes | 24,392,796 | 26,072,637 | 27,997,186 | 28,689,976 | 23,054,397 | 31,112,736 |
| Other Revenues | | | | | | |
| Intergovernmental | 1,010,688 | 833,316 | 977,877 | 600,984 | 542,002 | 374,446 |
| Charges for services | 2,431,853 | 1,881,804 | 1,939,745 | 2,186,865 | 1,496,149 | 2,189,906 |
| Licenses and permits | 2,859,719 | 4,151,015 | 3,002,089 | 3,222,014 | 3,157,154 | 2,537,320 |
| Contributions | 20,362 | 27,508 | 32,575 | 15,000 | 15,314 | 35,000 |
| Miscellaneous | 209,498 | 167,273 | 194,796 | 262,650 | 226,424 | 161,000 |
| Total revenues | 30,924,916 | 33,133,553 | 34,144,268 | 34,977,489 | 28,491,440 | 36,410,408 |
| Other Financing Sources | | | | | | |
| Transfer from Grants Fund | 266,700 | 323,244 | 361,977 | 475,947 | 261,682 | 418,409 |
| Transfer from Fire/EMS Fund | 134,408 | 152,954 | 173,885 | 354,008 | 152,530 | 288,000 |
| Transfer from E911 Fund | 140,824 | 149,250 | 149,250 | 0 | 0 | 0 |
| Transfer from Lodging Tax | 0 | 0 | 0 | 0 | 0 | 152,346 |
| Transfer from Fund Benefits Reimburse | 0 | 0 | 0 | 2,339,732 | 1,922,434 | 1,836,980 |
| Total inflow | \$ 31,466,848 | 33,759,001 | 34,829,380 | 38,147,176 | 30,828,086 | 39,106,143 |



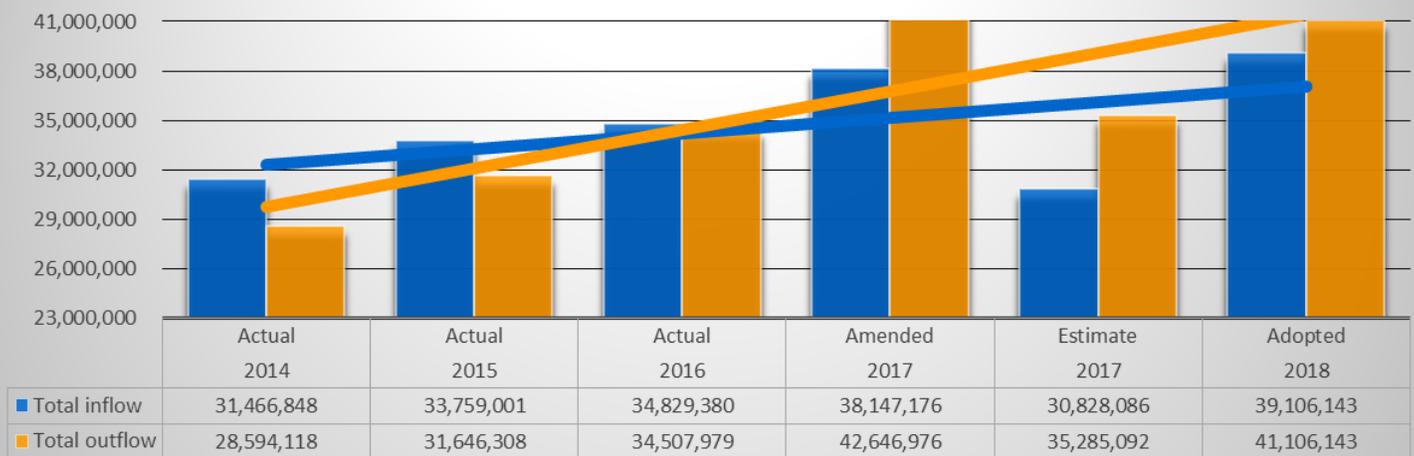
General Fund Expenditures

| | 2014 | 2015 | 2016 | 2017 | 2017 | 2018 |
|---------------------------------------|---------------|------------|------------|------------|------------|------------|
| | Actual | Actual | Actual | Amended | Estimate | Adopted |
| <u>Administration</u> | | | | | | |
| General Administration | \$ 3,398,566 | 3,478,850 | 3,051,287 | 6,140,851 | 5,156,321 | 6,405,000 |
| County Commissioners | 746,713 | 821,986 | 925,035 | 1,164,412 | 880,771 | 892,262 |
| County Clerk | 809,425 | 905,243 | 864,644 | 1,144,913 | 933,093 | 987,741 |
| County Treasurer | 618,285 | 633,694 | 680,890 | 719,568 | 634,696 | 739,216 |
| County Assessor | 479,990 | 466,925 | 518,604 | 610,072 | 501,634 | 622,442 |
| Information Systems | 434,438 | 481,474 | 330,294 | 523,156 | 322,953 | 486,576 |
| Facilities Maintenance | 958,137 | 992,924 | 1,018,227 | 1,136,716 | 987,462 | 1,186,132 |
| Human Resources | 0 | 0 | 0 | 0 | 0 | 401,964 |
| Exactions | 0 | 0 | 0 | 86,932 | 76,932 | 10,000 |
| Capital Projects | 1,358,184 | 913,233 | 0 | 0 | 0 | 0 |
| General projects | 1,280,413 | 1,177,299 | 535,530 | 301,315 | 253,061 | 246,658 |
| Contingency | 0 | 0 | 0 | 791,190 | 0 | 2,424,389 |
| Reserve | 0 | 0 | 0 | 93,427 | 93,427 | 373,782 |
| Total administration | 10,084,151 | 9,871,628 | 7,924,511 | 12,712,552 | 9,840,350 | 14,776,162 |
| <u>Community development</u> | | | | | | |
| County Planner | 1,323,219 | 1,422,369 | 1,412,302 | 1,748,487 | 1,431,937 | 1,739,469 |
| Community Development | 1,578,017 | 771,334 | 751,714 | 928,514 | 874,506 | 195,841 |
| Total community development | 2,901,236 | 2,193,703 | 2,164,016 | 2,677,001 | 2,306,443 | 1,935,310 |
| <u>Health and human services</u> | | | | | | |
| Public and environmental health | 931,840 | 1,048,490 | 1,284,278 | 1,447,323 | 1,137,156 | 1,448,916 |
| Human services | 1,021,991 | 1,130,888 | 1,145,277 | 1,181,124 | 1,102,212 | 1,345,474 |
| Agricultural extension | 185,476 | 169,538 | 200,552 | 201,131 | 91,322 | 201,947 |
| County coroner | 108,991 | 145,947 | 151,881 | 198,696 | 128,332 | 203,767 |
| Women, Infants, & Children Program | 40,869 | 44,323 | 27,141 | 45,088 | 26,011 | 35,555 |
| Health officer | 6,930 | 6,930 | 7,434 | 7,203 | 7,203 | 6,930 |
| Total health and human services | 2,296,097 | 2,546,116 | 2,816,563 | 3,080,565 | 2,492,236 | 3,242,589 |
| <u>Justice</u> | | | | | | |
| County attorney | 962,209 | 980,338 | 1,100,901 | 1,242,889 | 1,070,626 | 1,249,930 |
| Clerk of district court | 654,093 | 634,866 | 654,028 | 597,444 | 476,137 | 587,522 |
| Drug Court | 0 | 0 | 0 | 176,025 | 105,688 | 159,405 |
| Circuit court | 1,779 | 40,230 | 4,534 | 4,300 | 898 | 4,000 |
| Total justice | 1,618,081 | 1,655,434 | 1,759,463 | 2,020,658 | 1,653,349 | 2,000,857 |
| <u>Infrastructure</u> | | | | | | |
| Road and bridge | 1,546,222 | 1,601,189 | 1,857,922 | 1,993,074 | 1,495,358 | 1,651,848 |
| County engineer | 403,936 | 450,861 | 526,268 | 622,243 | 447,469 | 1,065,343 |
| Pathways | 393,959 | 327,184 | 146,038 | 173,173 | 117,387 | 167,451 |
| Total infrastructure | 2,344,117 | 2,379,234 | 2,530,228 | 2,788,490 | 2,060,214 | 2,884,642 |
| <u>Public safety</u> | | | | | | |
| County sheriff | 3,722,532 | 3,822,884 | 4,316,489 | 4,519,982 | 4,004,840 | 4,608,860 |
| Sheriff - communications | 720,355 | 839,416 | 909,231 | 1,165,453 | 870,965 | 1,394,772 |
| Board of prisoners and jail | 1,306,858 | 1,350,621 | 1,612,037 | 1,734,222 | 1,427,773 | 1,625,991 |
| Emergency management | 182,412 | 217,888 | 262,308 | 315,693 | 229,205 | 323,154 |
| Total public safety | 5,932,157 | 6,230,809 | 7,100,065 | 7,735,350 | 6,532,783 | 7,952,777 |
| Total expenditures | 25,175,839 | 24,876,924 | 24,294,846 | 31,014,616 | 24,885,375 | 32,792,337 |
| Other financing uses: | | | | | | |
| Transfer to capital projects fund | 318,878 | 3,200,000 | 6,283,811 | 8,117,607 | 7,656,957 | 4,875,977 |
| Transfer to Fire/EMS fund | 1,299,988 | 1,495,323 | 1,721,010 | 1,557,849 | 1,112,006 | 1,740,487 |
| Transfer to parks and recreation fund | 1,440,649 | 1,588,085 | 1,566,388 | 1,476,734 | 1,230,612 | 1,331,955 |
| Transfer to affordable housing fund | 358,764 | 485,976 | 444,700 | 480,170 | 400,142 | 365,387 |
| Transfer to road fund | 0 | 0 | 197,224 | 0 | 0 | 0 |
| Total outflow | \$ 28,594,118 | 31,646,308 | 34,507,979 | 42,646,976 | 35,285,092 | 41,106,143 |

General Fund Summary

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|---------------------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Total revenues | \$ 30,924,916 | 33,133,553 | 34,144,268 | 34,977,489 | 28,491,440 | 36,410,408 |
| General fund expenditures: | | | | | | |
| Administration | 10,084,151 | 9,871,628 | 7,924,511 | 12,712,552 | 9,840,350 | 14,776,162 |
| Community development | 2,901,236 | 2,193,703 | 2,164,016 | 2,677,001 | 2,306,443 | 1,935,310 |
| Health and human services | 2,296,097 | 2,546,116 | 2,816,563 | 3,080,565 | 2,492,236 | 3,242,589 |
| Justice | 1,618,081 | 1,655,434 | 1,759,463 | 2,020,658 | 1,653,349 | 2,000,857 |
| Infrastructure | 2,344,117 | 2,379,234 | 2,530,228 | 2,788,490 | 2,060,214 | 2,884,642 |
| Public safety | 5,932,157 | 6,230,809 | 7,100,065 | 7,735,350 | 6,532,783 | 7,952,777 |
| Total expenditures | 25,175,839 | 24,876,924 | 24,294,846 | 31,014,616 | 24,885,375 | 32,792,337 |
| Excess of revenues over expenditures | 5,749,077 | 8,256,629 | 9,849,422 | 3,962,873 | 3,606,065 | 3,618,071 |
| Other financing sources (uses): | | | | | | |
| Transfer from other funds | 541,932 | 625,448 | 685,112 | 3,169,687 | 2,336,646 | 2,695,735 |
| Transfer to other funds | (3,418,279) | (6,769,384) | (10,213,133) | (11,632,360) | (10,399,717) | (8,313,806) |
| Total other financing sources (uses): | (2,876,347) | (6,143,936) | (9,528,021) | (8,462,673) | (8,063,071) | (5,618,071) |
| Change in fund balance | 2,872,730 | 2,112,693 | 321,401 | (4,499,800) | (4,457,006) | (2,000,000) |
| Beginning fund balance | 17,087,762 | 19,960,492 | 22,073,185 | 22,299,586 | 22,299,586 | 22,299,586 |
| Ending fund balance | \$ 19,960,492 | 22,073,185 | 22,299,586 | 17,799,786 | 17,842,580 | 20,299,586 |

General Fund Revenue vs. Expenditures



TETON COUNTY
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
BUDGET FOR FISCAL YEAR 2018

| | General | Special Revenue | Capital Projects | Proprietary | Total Governmental Funds |
|--|--------------------|--------------------|---------------------|------------------|--------------------------------|
| Revenues: | | | | | |
| Sales and use taxes | \$ 17,307,231 | 1,264,792 | 0 | 0 | 18,572,023 |
| Property taxes | 8,843,508 | 1,216,200 | 0 | 0 | 10,059,708 |
| Other taxes | 4,961,997 | 597,000 | 0 | 0 | 5,558,997 |
| Intergovernmental | 374,446 | 5,195,084 | 0 | 0 | 5,569,530 |
| Charges for services | 2,189,906 | 11,026,897 | 0 | 5,181,261 | 18,398,064 |
| Licenses and permits | 2,537,320 | 127,000 | 0 | 0 | 2,664,320 |
| Contributions | 35,000 | 193,000 | 0 | 90,500 | 318,500 |
| Miscellaneous | 161,000 | 51,500 | 87,500 | 24,000 | 324,000 |
| Total revenues | 36,410,408 | 19,671,473 | 87,500 | 5,295,761 | 61,465,142 |
| Expenditures: | | | | | |
| Administration | 14,776,162 | 0 | 622,416 | 0 | 15,398,578 |
| Community development | 1,935,310 | 554,981 | 65,000 | 0 | 2,555,291 |
| Health and human services | 3,242,589 | 152,273 | 25,000 | 5,810,201 | 9,230,063 |
| Justice | 2,000,857 | 0 | 0 | 0 | 2,000,857 |
| Infrastructure | 2,884,642 | 5,829,700 | 12,996,879 | 0 | 21,711,221 |
| Parks and recreation | 0 | 12,222,260 | 450,000 | 0 | 12,672,260 |
| Public safety | 7,952,777 | 5,334,302 | 492,437 | 0 | 13,779,516 |
| Total expenditures | 32,792,337 | 24,093,516 | 14,651,732 | 5,810,201 | 77,347,786 |
| Excess (deficiency) of revenues over expenditures | 3,618,071 | (4,422,043) | (14,564,232) | (514,440) | (15,882,644) |
| Other financing sources (uses): | | | | | |
| Special item - contribution to other entities | 0 | 0 | (1,196,485) | 0 | (1,196,485) |
| Transfers in | 2,695,735 | 5,586,506 | 6,025,977 | 0 | 14,308,218 |
| Transfers out | (8,313,806) | (1,896,459) | (2,484,065) | 0 | (12,694,330) |
| Total other financing sources (uses) | (5,618,071) | 3,690,047 | 2,345,427 | 0 | 417,403 |
| Change in fund balance | (2,000,000) | (731,996) | (12,218,805) | (514,440) | (15,465,241) |
| Beginning fund balance | 22,299,586 | 11,032,213 | 32,651,876 | 2,312,122 | 68,295,797 |
| Ending fund balance | \$ 20,299,586 | 10,300,217 | 20,433,071 | 1,797,682 | 52,830,556 |

TETON COUNTY
CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
BUDGET FOR FISCAL YEAR 2018

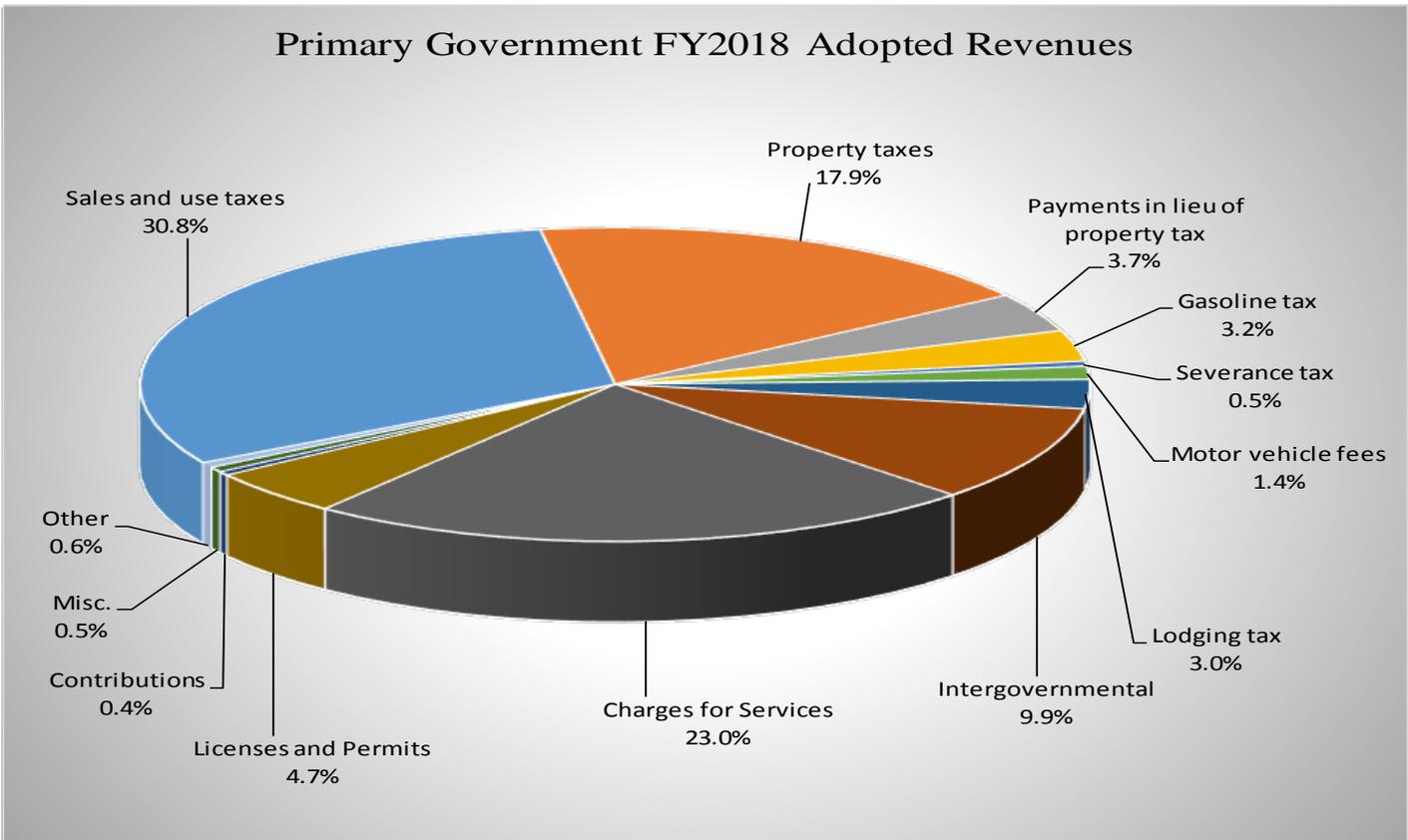
| | Special Fire | Grants | Fire/EMS | Enhanced 911 | Housing Authority | Road | Parks & Recreation | Lodging Tax | County Fair | Total Special Revenue Funds |
|--|-----------------|-----------|-------------|-----------------|----------------------|-----------|-----------------------|----------------|----------------|--------------------------------------|
| Revenues: | | | | | | | | | | |
| Sales and use taxes | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,264,792 | 0 | 1,264,792 |
| Property taxes | 529,240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 686,960 | 1,216,200 |
| Other taxes | 0 | 0 | 0 | 0 | 0 | 597,000 | 0 | 0 | 0 | 597,000 |
| Intergovernmental | 0 | 4,914,949 | 0 | 0 | 0 | 250,000 | 30,135 | 0 | 0 | 5,195,084 |
| Charges for services | 544,992 | 0 | 1,680,404 | 281,681 | 1,110,000 | 0 | 6,978,720 | 0 | 431,100 | 11,026,897 |
| Licenses and permits | 0 | 0 | 0 | 0 | 0 | 0 | 127,000 | 0 | 0 | 127,000 |
| Contributions | 30,000 | 0 | 147,000 | 0 | 0 | 0 | 16,000 | 0 | 0 | 193,000 |
| Miscellaneous | 7,500 | 0 | 16,000 | 5,000 | 3,000 | 10,000 | 5,000 | 3,000 | 2,000 | 51,500 |
| Total revenues | 1,111,732 | 4,914,949 | 1,843,404 | 286,681 | 1,113,000 | 857,000 | 7,156,855 | 1,267,792 | 1,120,060 | 19,671,473 |
| Expenditures: | | | | | | | | | | |
| Community development | 0 | 0 | 0 | 0 | 554,981 | 0 | 0 | 0 | 0 | 554,981 |
| Health and human services | 0 | 152,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 152,273 |
| Justice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure | 0 | 3,466,257 | 0 | 0 | 0 | 1,458,000 | 0 | 905,443 | 0 | 5,829,700 |
| Parks and recreation | 0 | 62,835 | 0 | 0 | 0 | 0 | 10,794,050 | 162,752 | 1,202,623 | 12,222,260 |
| Public safety | 1,244,927 | 380,951 | 3,529,254 | 179,170 | 0 | 0 | 0 | 0 | 0 | 5,334,302 |
| Total expenditures | 1,244,927 | 4,062,316 | 3,529,254 | 179,170 | 554,981 | 1,458,000 | 10,794,050 | 1,068,195 | 1,202,623 | 24,093,516 |
| Excess (deficiency) of revenues over expenditures | (133,195) | 852,633 | (1,685,850) | 107,511 | 558,019 | (601,000) | (3,637,195) | 199,597 | (82,563) | (4,422,043) |
| Other financing sources (uses): | | | | | | | | | | |
| Transfers in | 0 | 0 | 1,927,330 | 0 | 521,981 | 0 | 3,137,195 | 0 | 0 | 5,586,506 |
| Transfers out | 0 | (852,633) | (741,480) | 0 | 0 | 0 | 0 | (302,346) | 0 | (1,896,459) |
| Total other financing sources (uses) | 0 | (852,633) | 1,185,850 | 0 | 521,981 | 0 | 3,137,195 | (302,346) | 0 | 3,690,047 |
| Change in fund balance | (133,195) | 0 | (500,000) | 107,511 | 1,080,000 | (601,000) | (500,000) | (102,749) | (82,563) | (731,996) |
| Beginning fund balance | 1,714,186 | 8,516 | 724,931 | 944,164 | 3,002,601 | 2,673,328 | 934,402 | 331,221 | 698,864 | 11,032,213 |
| Ending fund balance | \$ 1,580,991 | 8,516 | 224,931 | 1,051,675 | 4,082,601 | 2,072,328 | 434,402 | 228,472 | 616,301 | 10,300,217 |

TETON COUNTY
CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS
BUDGET FOR FISCAL YEAR 2018

| | Capital Projects | 2010 Pathways Specific Tax Fund | 2010 Wilson Specific Tax Fund | 2010 Parks & Recreation Specific Tax Fund | 2012 Landfill Closure Specific Tax Fund | 2014 Pathways Specific Tax Fund | 2014 Fire/EMS Specific Tax Fund | 2017 Pathways Specific Tax Fund | Total Non-major Governmental Funds |
|--|---------------------|--|--|--|--|--|--|--|---|
| Revenues: | | | | | | | | | |
| Sales and use taxes | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 40,000 | 500 | 1,000 | 1,000 | 20,000 | 10,000 | 10,000 | 5,000 | 87,500 |
| Total revenues | 40,000 | 500 | 1,000 | 1,000 | 20,000 | 10,000 | 10,000 | 5,000 | 87,500 |
| Expenditures: | | | | | | | | | |
| Administration | 622,416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 622,416 |
| Community development | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,000 |
| Health and human services | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 |
| Infrastructure | 5,180,574 | 39,470 | 0 | 0 | 3,986,434 | 196,544 | 2,093,857 | 1,500,000 | 12,996,879 |
| Parks and recreation | 0 | 0 | 50,000 | 400,000 | 0 | 0 | 0 | 0 | 450,000 |
| Public safety | 492,437 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 492,437 |
| Total expenditures | 6,385,427 | 39,470 | 50,000 | 400,000 | 3,986,434 | 196,544 | 2,093,857 | 1,500,000 | 14,651,732 |
| Excess (deficiency) of revenues over expenditures | (6,345,427) | (38,970) | (49,000) | (399,000) | (3,966,434) | (186,544) | (2,083,857) | (1,495,000) | (14,564,232) |
| Other financing sources (uses): | | | | | | | | | |
| Special item - contribution to other entities | (1,196,485) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,196,485) |
| Transfers in | 6,025,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,025,977 |
| Transfers out | (2,484,065) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,484,065) |
| Total other financing sources (uses) | 2,345,427 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,345,427 |
| Change in fund balance | (4,000,000) | (38,970) | (49,000) | (399,000) | (3,966,434) | (186,544) | (2,083,857) | (1,495,000) | (12,218,805) |
| Beginning fund balance | 13,610,071 | 61,078 | 311,847 | 433,974 | 12,157,356 | 2,198,267 | 2,379,283 | 1,500,000 | 32,651,876 |
| Ending fund balance | 9,610,071 | 22,108 | 262,847 | 34,974 | 8,190,922 | 2,011,723 | 295,426 | 5,000 | 20,433,071 |

Primary Government Operating Revenue Summary

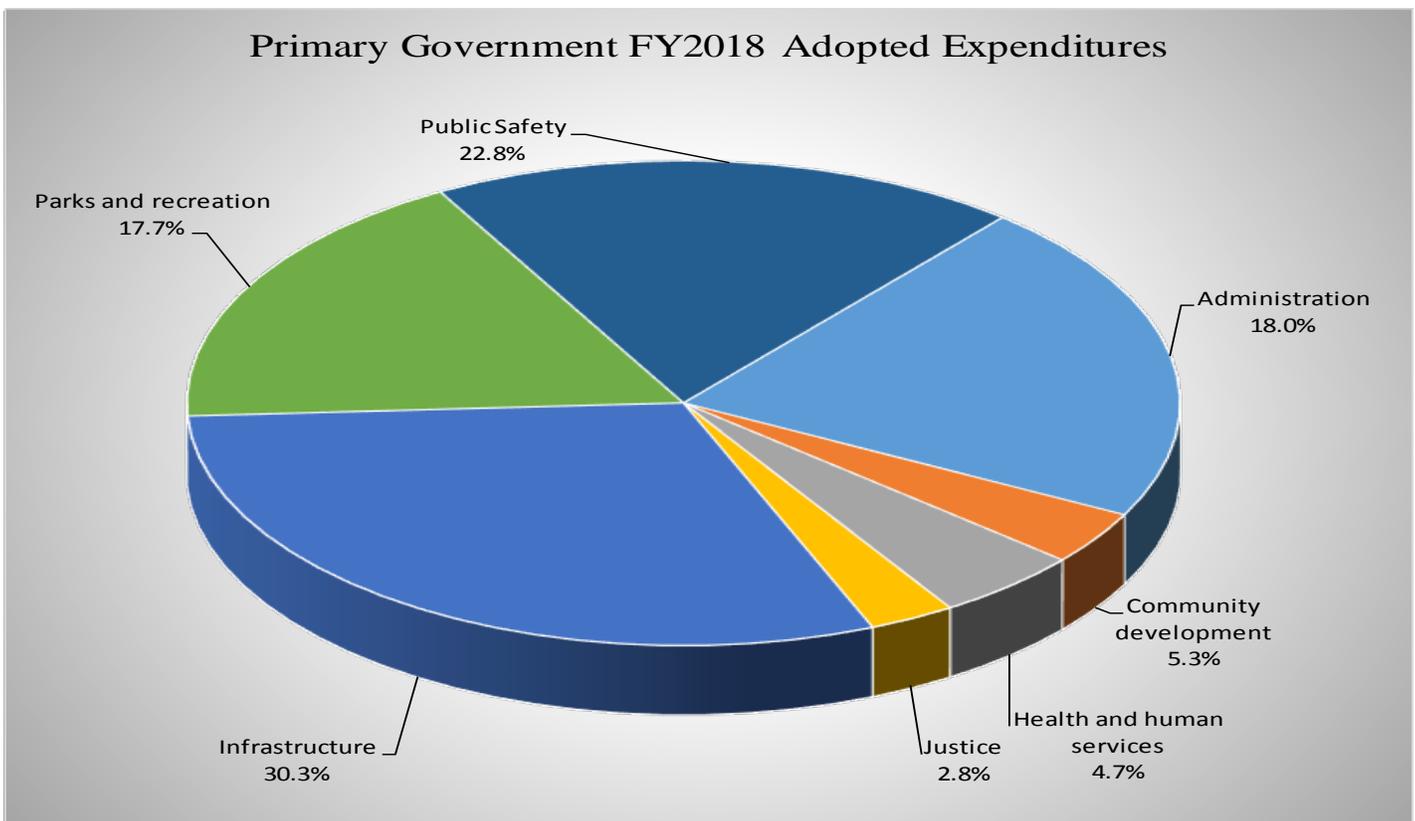
| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|----------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | | | |
| Sales and use taxes | \$ 13,801,858 | 15,220,696 | 18,103,690 | 16,447,361 | 13,525,476 | 17,307,231 |
| Property taxes | 7,096,913 | 7,369,561 | 8,094,874 | 9,079,375 | 8,722,358 | 10,059,708 |
| Payments in lieu of property tax | 2,238,704 | 2,045,189 | 2,449,409 | 2,164,000 | - | 2,276,400 |
| Gasoline tax | 1,621,038 | 1,811,383 | 1,727,707 | 1,825,000 | 1,375,787 | 1,794,000 |
| Severance tax | 298,991 | 299,547 | 298,174 | 297,000 | 238,696 | 297,000 |
| Motor vehicle fees | 688,574 | 729,555 | 789,605 | 693,000 | 709,430 | 759,000 |
| Lodging tax | 1,238,437 | 1,368,839 | 1,569,984 | 1,539,205 | 1,298,763 | 1,686,389 |
| Other taxes | 338,159 | 299,112 | 297,247 | 295,000 | 331,050 | 314,500 |
| Intergovernmental | 2,295,685 | 3,548,021 | 4,675,040 | 11,485,985 | 3,148,041 | 5,569,530 |
| Charges for Services | 8,108,660 | 8,233,226 | 8,849,553 | 12,503,396 | 8,289,044 | 12,913,303 |
| Licenses and Permits | 2,859,719 | 4,175,665 | 3,158,537 | 3,357,131 | 3,292,565 | 2,664,320 |
| Contributions | 398,525 | 269,531 | 264,761 | 253,989 | 233,660 | 228,000 |
| Miscellaneous | 389,317 | 396,558 | 491,673 | 1,622,235 | 1,542,365 | 295,000 |
| Total revenues | \$ 41,374,580 | 45,766,883 | 50,770,254 | 61,562,677 | 42,707,235 | 56,164,381 |



Note: Schedule excludes interfund transfers

Primary Government Operating Expenditures Summary

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|---------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Expenditures: | | | | | | |
| Administration | 10,083,074 | 9,926,507 | 8,119,445 | 13,835,634 | 10,638,075 | 15,398,578 |
| Community development | 3,415,830 | 8,364,924 | 6,157,958 | 5,450,900 | 4,393,014 | 2,555,291 |
| Health and human services | 6,271,647 | 6,936,451 | 8,261,511 | 9,306,310 | 7,350,821 | 3,419,862 |
| Justice | 1,618,081 | 1,655,434 | 1,834,611 | 2,030,658 | 1,653,349 | 2,000,857 |
| Infrastructure | 4,281,109 | 8,578,022 | 10,814,384 | 25,737,085 | 8,122,565 | 21,711,221 |
| Parks and recreation | 5,698,324 | 6,969,897 | 7,381,455 | 13,376,562 | 6,514,368 | 12,672,260 |
| Public safety | 10,741,837 | 10,224,166 | 11,440,392 | 15,961,084 | 11,137,027 | 13,779,516 |
| Total expenses | 42,109,902 | 52,655,401 | 54,009,756 | 85,698,233 | 49,809,219 | 71,537,585 |



Note: Schedule excludes interfund transfers

COUNTY REVENUE

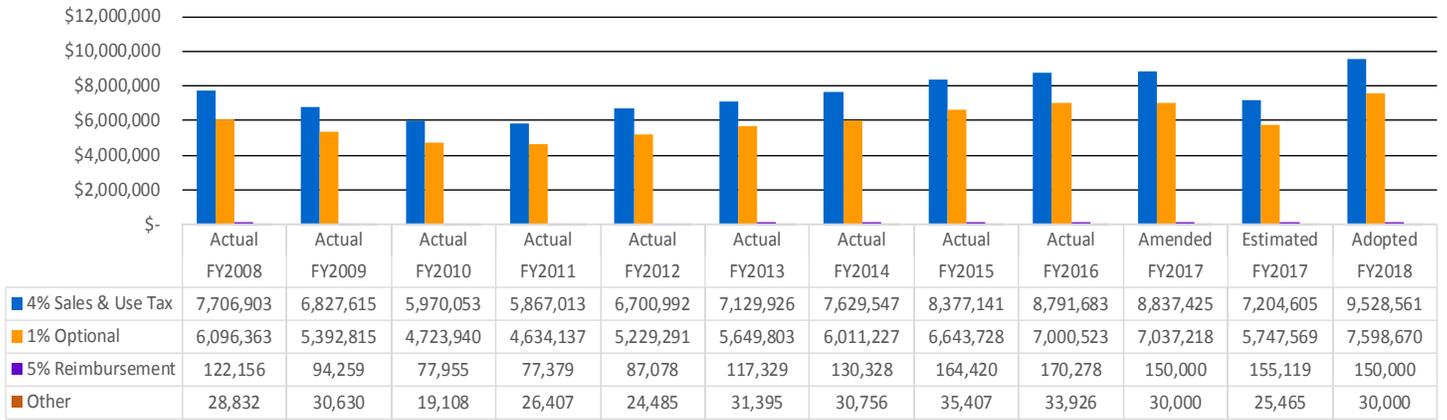
Sales Tax Revenues

Per Wyo. Stat. § 39-15-111 and 15-211, 30% of the State 4% sales and use tax is returned to cities, towns and counties, an additional 1% goes directly to counties without municipal distribution, and the remaining 69% is retained by the State. Taxes are distributed monthly by the WY Department of Revenue. Teton County's portion of the 30% is 55% with the other 45% going to the Town of Jackson (TOJ), which is based on 55% of the County's population living outside the TOJ city limits per the 2010 census. On October 1, 2017, Teton County will assess an additional 1% General Purpose Optional Tax. This additional 1% tax is levied by the County for voter approved Specific Purpose County Excise Tax. Currently, Teton County's sales and use tax totals 5%; as of October 1, 2017, this will increase to 6%.

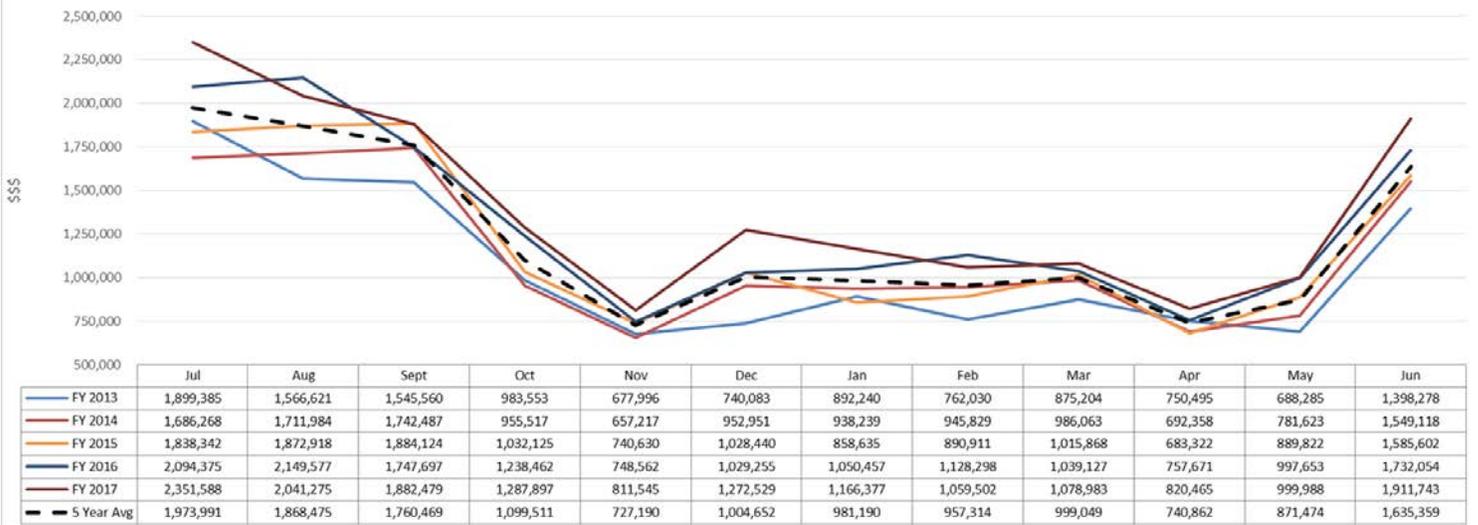
Sales and use tax is driven by the County's tourism industry, resulting in significant monthly fluctuations. July thru September are the highest collection months with summer activities and tourism to Grand Teton National Park and Yellowstone National Park. Forty percent (40%) of the fiscal year sales and use tax revenue is collected in these 3 months. December thru March is the ski season and accounts for 26% of fiscal year sales and use tax revenue. Since the 2008 recession, June and October revenues have grown as activities have expanded the summer season. April, May and November historically have been low revenue months due to the tourism off-season. The County monitors sales tax revenue trends to ensure an adequate cashflow to fund the off-season.

The County's general sales and use tax and the 1% optional tax are deposited into the General Fund to fund operations. The 2008 recession had a significant, lasting effect on sales tax collections thru FY2011. FY2012 thru FY2017 have rebounded to pre-recession levels with increases of 14% in 2012, 6% in 2013, 7% in 2014, 10% in 2015, 5% in 2016, and an estimated .4% in 2017. While improbable that these rates of annual increases will continue, the assumption now is that the sales tax base has stabilized for adequate budgeting. For FY2018, the County is projecting a 7.8% increase over FY2017 estimated sales tax revenue. Sales and use tax revenue is budgeted to account for 44% of general fund revenues and 42% of general fund appropriations.

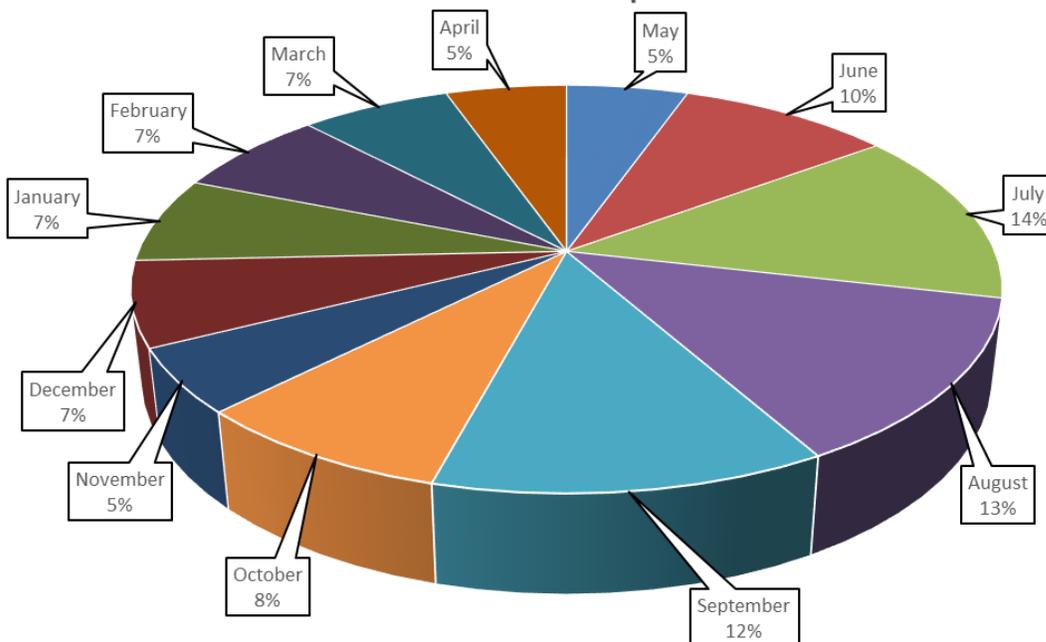
Sales and Use Tax



Sales & Use Tax Monthly Trend



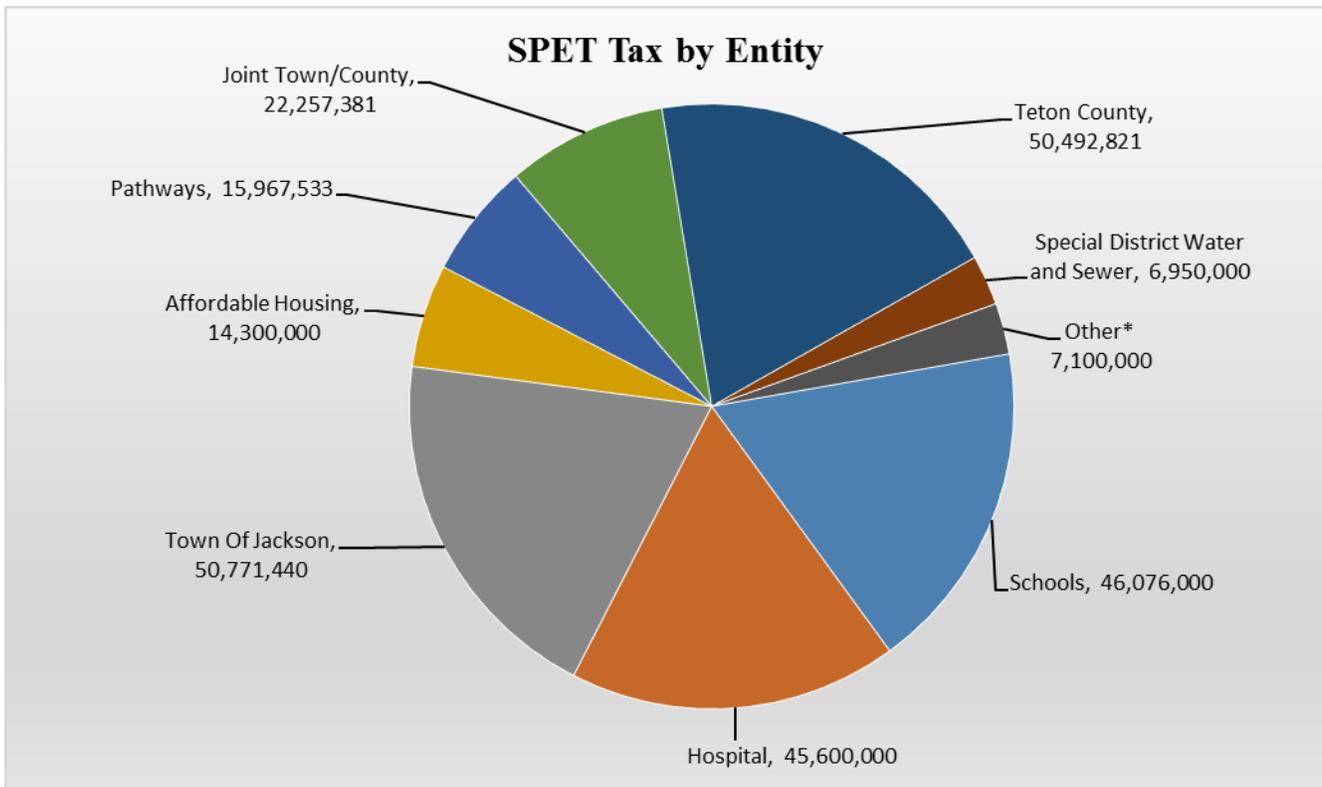
Sales Tax Allocation per Month



Specific Purpose Excise Tax Revenues

The Teton County Specific Purpose Excise Tax (SPET) is an optional, voter approved 1% excise tax. The revenue from the tax shall be used in a specified amount for specific purposes authorized by the electors. This sales and use tax enables local government and public entities to construct capital projects and infrastructure. In Teton County, over \$259M in projects have been approved since the inception of the SPET tax in 1985.

In the most recent election in 2017, voters approved projects for Fire/EMS, Town of Jackson, the Hospital District, Teton County/Jackson Parks & Recreation, and for a new community college campus, totaling \$34.4M. In 2015, the voters approved a project for the Town of Jackson for infrastructure repairs caused by a landslide in the amount of \$6M. In 2014, the voters approved projects for Fire/EMS, Town of Jackson, and Pathways in the amount of \$9.5M. In the County budget, a separate Special Revenue Fund is used for each County-sponsored project. All revenue and expenses are budgeted in the Special Revenue Fund.



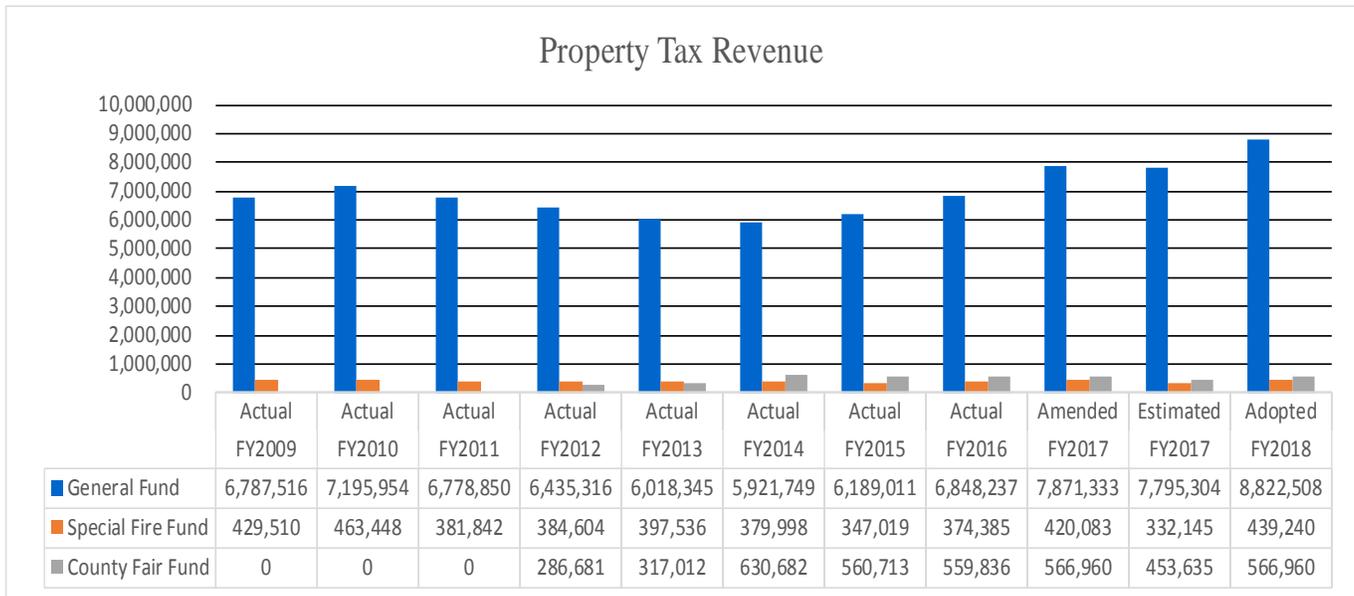
Other*
1987 Airport
1997 TV Water & Sewer
2006 JH Historical Society - N Cache Museum
2010 Wilson Bridge/South Park River Access Rec Area

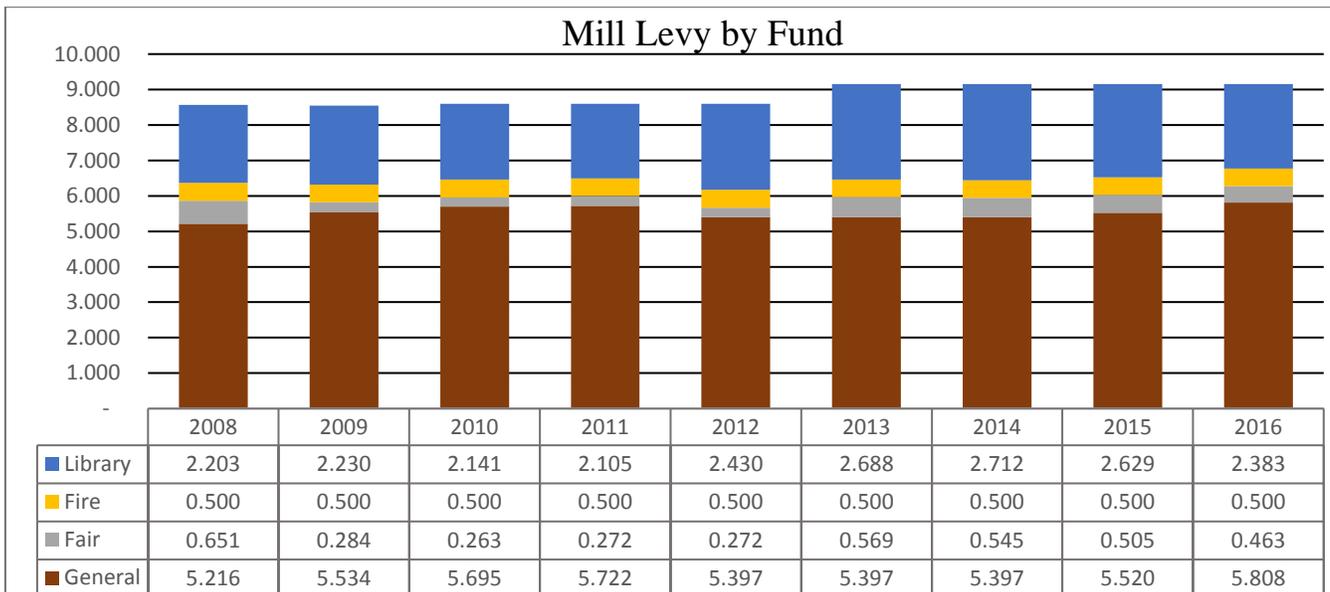
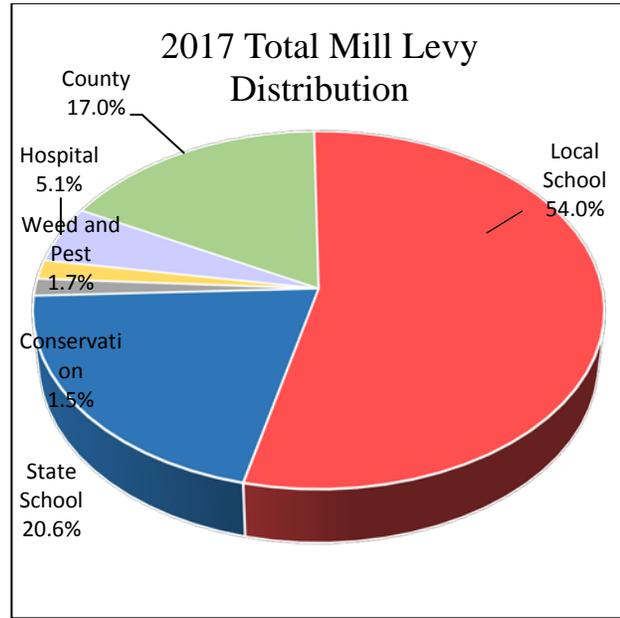
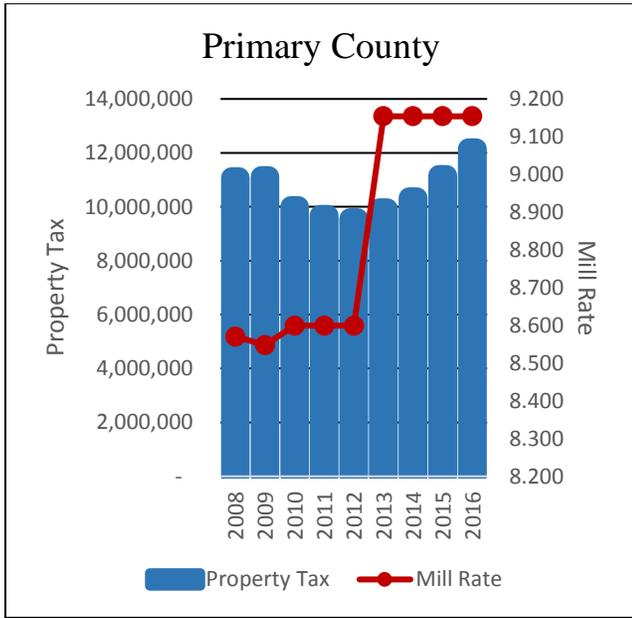
Property Tax Revenues

Property tax is an ad valorem tax which is a tax imposed in proportion to the value of the property. In Wyoming, the County Assessor is charged with the responsibility to annually value all property in the County at its fair market value. This value is then applied to the level of assessment, as determined by Wyoming State Statute. Currently, the level of assessment is 11.5% for industrial use property and 9.5% for residential, agricultural, and all other property. The assessed value is the taxable value of the property. All residential property in the County is 9.5% of the fair market value. The assessed value is applied to the mill levy (set by the Board of County Commissioners) to derive the exact tax dollar amount due each year. Once the tax is determined, it is the duty of the County Treasurer to collect taxes. Collection of property taxes is around 99.9% with few write-offs historically.

Within the primary County budget, the General Fund, Special Fire Fund, and Fair Fund all assess a levy per Wyoming State Statute. Additionally, the Library also assesses a mill levy per Wyoming State Statute and is deemed a component unit of the County. While the County Commissioners approve the mill levy and budget for the component unit, an appointed Board monitors the day-to-day operations and retains responsibility for the budget.

Property tax levies are not official until the WY State Board of Equalization approves the valuations which typically occurs in July of the fiscal year. There are no changes in the total mill levy of 9.154 mills for the County General Fund, Fire Fund, Fair Fund, and Library for FY2018. The County is allowed by statute to levy up to 12 mills of property tax. Based on current market value and increases in prices of home sales, the County’s assessed value increased 7.2% in 2017. For FY2018, budgeted General Fund property taxes account for 23% of revenues collected and account for 21% of the general fund appropriations.

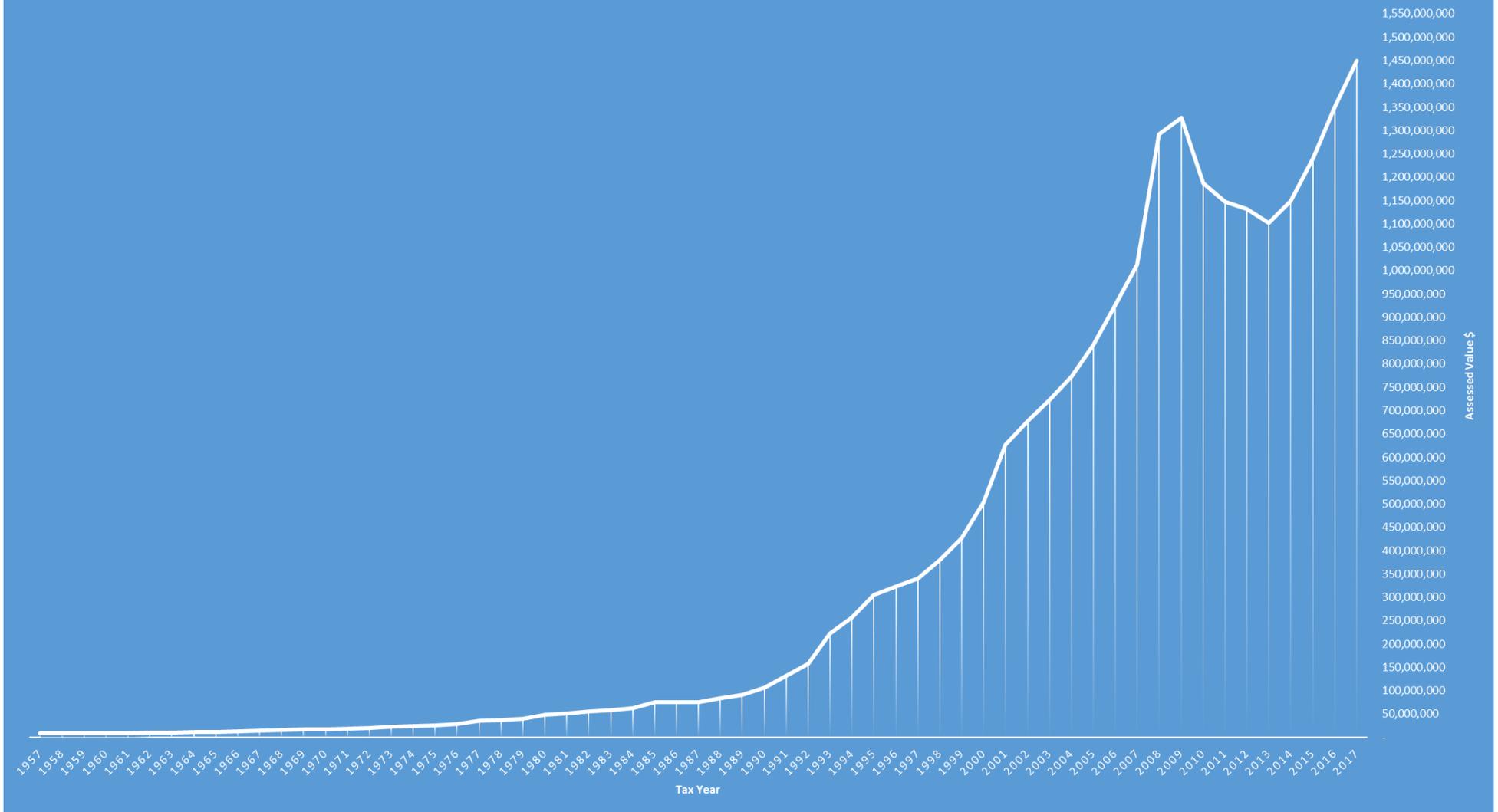




Mill Levy Breakdown

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total Primary Government | 5.716 | 6.034 | 6.195 | 6.222 | 6.169 | 6.466 | 6.442 | 6.525 | 6.771 |
| Total Component Unit | 2.854 | 2.514 | 2.404 | 2.377 | 2.430 | 2.688 | 2.712 | 2.629 | 2.383 |
| Total Entity Wide | 8.570 | 8.548 | 8.599 | 8.599 | 8.599 | 9.154 | 9.154 | 9.154 | 9.154 |

TETON COUNTY PROPERTY TAX ASSESSED VALUATION



Payments in Lieu of Property Tax Revenues

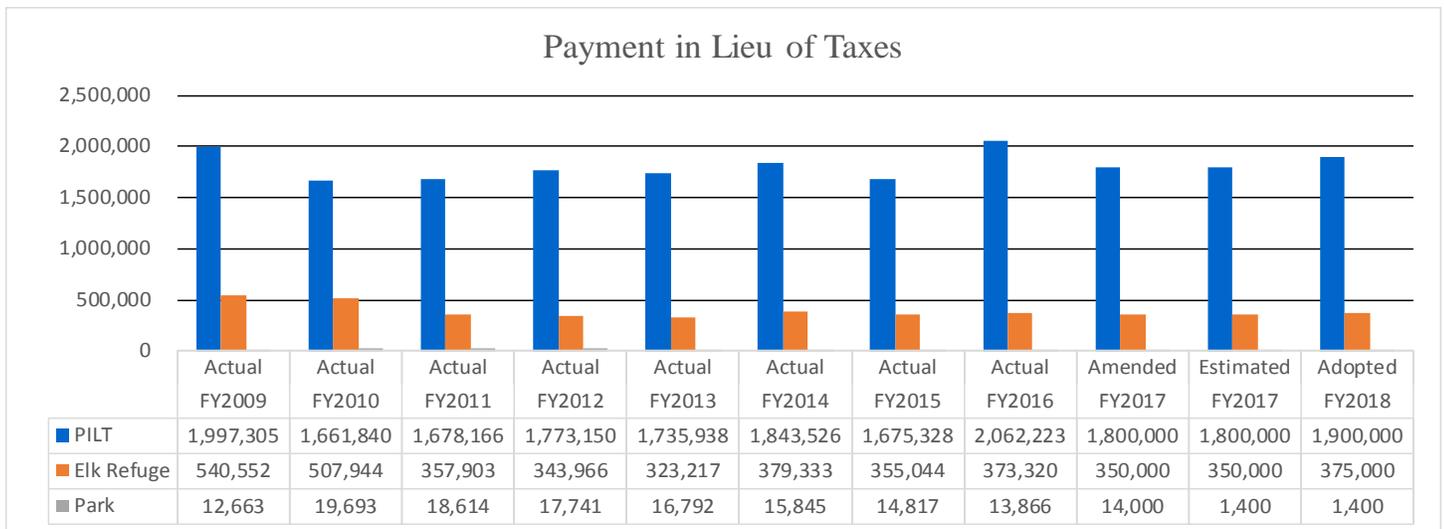
Payments in Lieu of Property Tax (PILT) funds pay for the County’s more than 2.5 million acres of property on federal land. The program was initiated by Congress in 1976 to reimburse counties for a portion of the costs associated with having federal land in the County, but with no method to tax for the services the counties provide. An annual payment from the Federal government is made in lieu of payment of property tax to the County. PILT funds are dependent on Congressional appropriation which varies from year to year. The following link goes to the Department of Interior website which discloses PILT payments by county: <http://www.doi.gov/pilt/county-payments.cfm>

The Refuge Revenue Sharing Act payment provides annual payments to County governments for lands under the administration of the U.S. Fish & Wildlife Service. These payments are funded from revenues generated from these lands and from an annual supplemental congressional appropriation. The Revenue Sharing Act requires that the revenue sharing payments to counties for purchased land will be based on the greatest of: (a) 3/4 of 1 percent of the market value (assessments are made every 5 years); (b) 25 percent of the net receipts; or (c) 75 cents per acre. The Service continues to pay counties 25 percent of the net receipts collected from our public domain land that was never on the tax rolls. These payments are administered separately from other Federal revenue sharing measures such as those made under PILT.

Link: <http://www.fws.gov/refuges/realty/rrs.html>

Park PILT is a special payment that the County receives specifically as a result of the 1950 Congressional Act that created Grand Teton National Park.

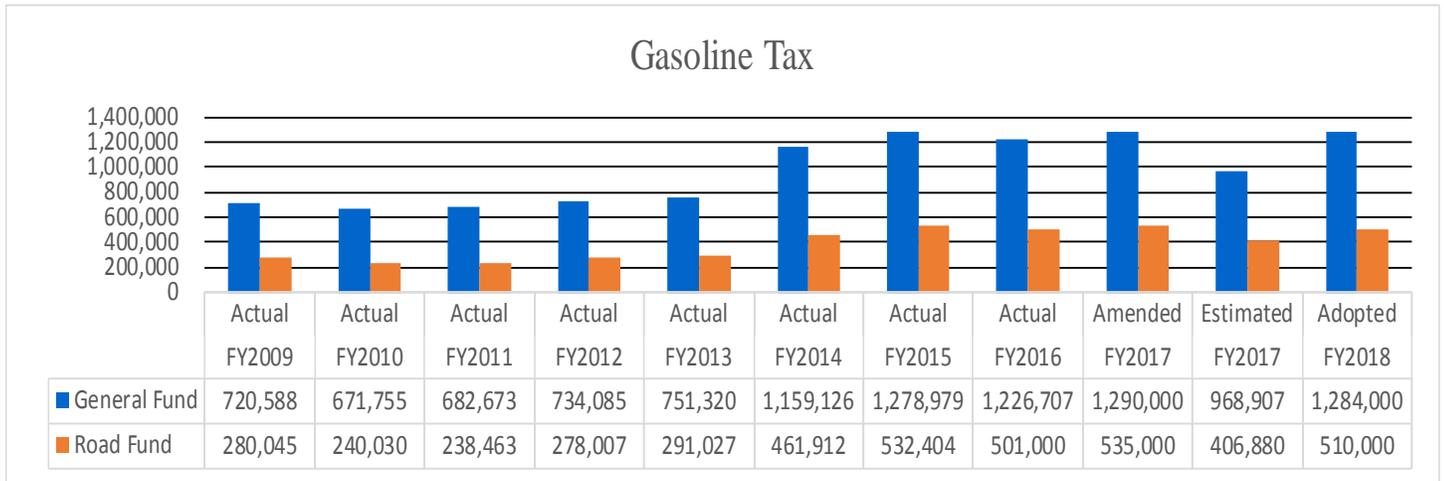
Due to the variation in funding each year, PILT should not be viewed as a revenue source in perpetuity. Once approved, there are two formulas used to determine each county’s share. One is a flat rate per acre with no deductions, and one uses a higher rate per acre, but with deductions, including what you receive from Secure Rural Schools funding. Whichever formula provides the county with the largest amount is used. PILT funds are deposited in the General Fund to pay for operations in the same manner as property tax. Given full funding in recent years, the County began budgeting for full funding in FY2015. In FY2018, the County is budgeting for \$1,900,000, consistent with the prior year receipts.



Gasoline & Special Fuel Tax Revenues

The total tax on the sale of gasoline is \$0.24. Of the funds collected, one penny goes directly to WYDOT for the Leaking Underground Storage Tank (LUST) program and the remaining \$0.23 per gallon is distributed to WYDOT, local governments and state parks. The distribution formula is based on three factors (WY Stat. §39-17-211(d) (ii)): one-third is based on the area of the county, one-third is based on the percentage the rural population in the county (including towns of less than 1,400) bears to the total WY rural population, and one-third is based on the assessed valuation of the county, as compared to the valuation of the whole state. Fourteen percent (14%) of the state gasoline taxes are allocated to the County Road Fund (CRF) program (WY Stat. §39-17-111(d) (ii)). The formula is based fifty percent (50%) on the percentage of the rural population, which includes the population of the cities and towns with less than one thousand four hundred (1,400), each county bears to the total rural population of the state, and fifty percent (50%) based upon the percentage of area each county bears to the total area of the state.

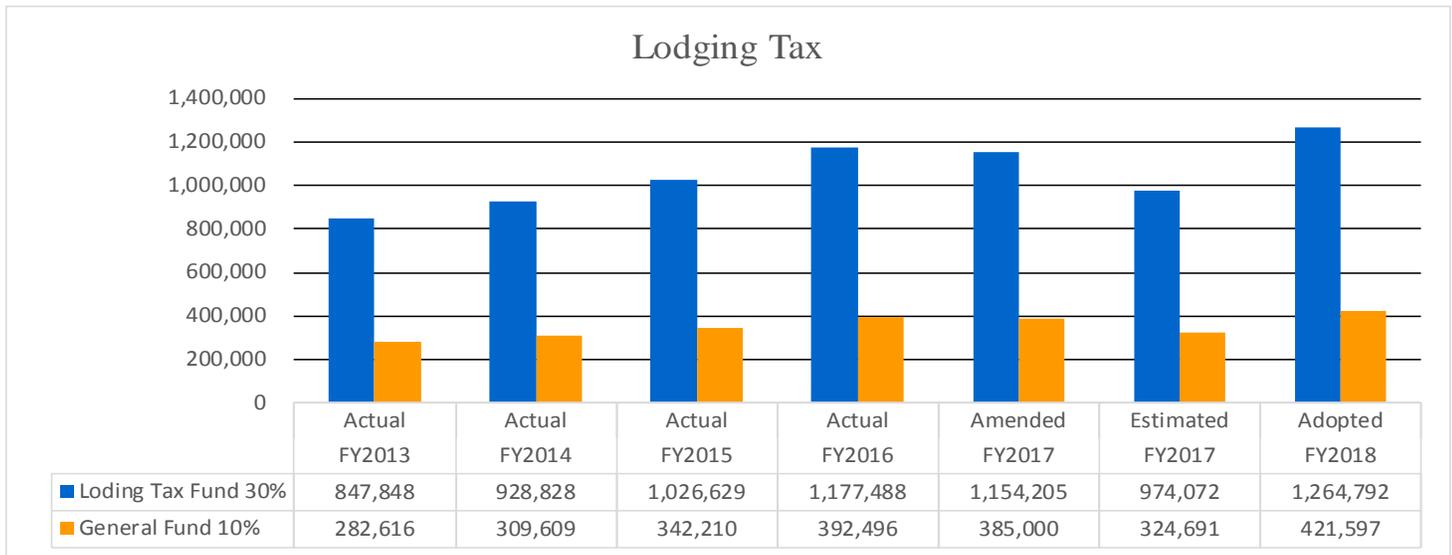
Article 15, Section 16 of the Wyoming constitution requires that all funds derived from fuel taxes shall be used for costs for construction, reconstruction, maintenance and repair of public highways, county roads, bridges and streets, alleys and bridges in cities and towns. The County Gas taxes received are deposited into the General Fund to fund the Road and Bridge Department budget. The 14% collected related to CRF is deposited in the Road Special Revenue Fund. Based on FY2017 estimates, the County is budgeting \$1,284,000 for FY2018.



Lodging Tax Revenues

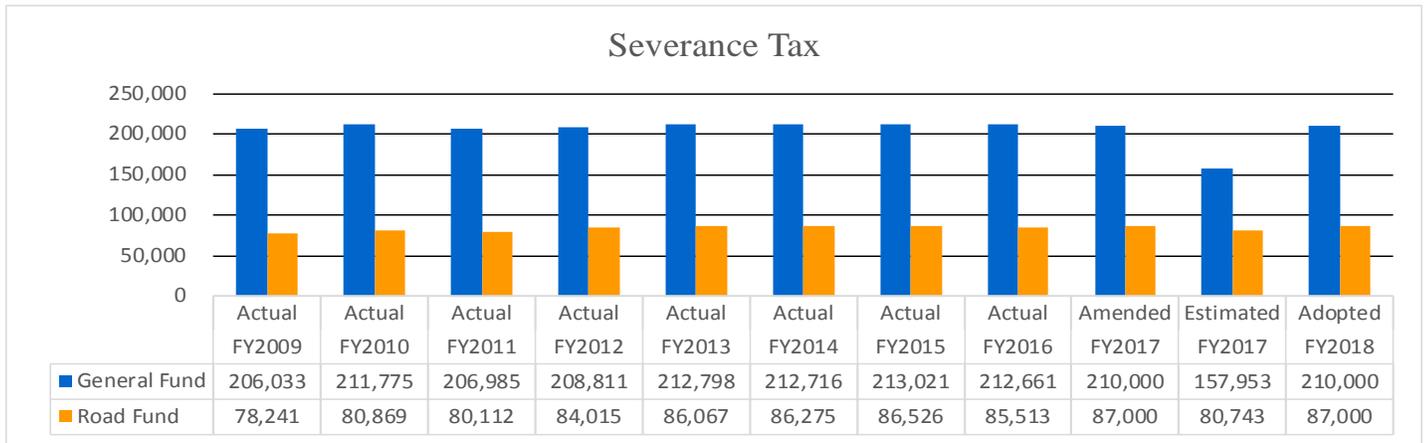
Wyoming statute allows counties to impose an excise tax not to exceed 4% on the sales price of lodging for which the primary purpose is for local travel and tourism promotion. In Teton County, the lodging tax is a voter approved 2% excise tax on lodging services within Teton County that is authorized by the voters every 4 years. Therefore, budgeting is contingent upon voter approval. In 2010, the voters of Teton County approved the imposition of a 2% Lodging Tax. The initial collections commenced in June 2011. The most recent voter authorization passed in November 2014 and will expire December 2018. The Jackson Hole Travel & Tourism Board receives 60% of lodging taxes to promote travel and tourism within the County, with the remaining 40% split between the County and TOJ based on where the tax was collected. Of the County’s share, the majority is allocated to the Lodging Tax Fund to support visitor impact services such as parks and recreation, Fire/EMS, pathways, museum, public transit and public awareness. The remainder is allocated to the General Fund and supports services such as public health and safety, human services, and general county administration. The County receives lodging tax monthly from the WY Department of Revenue.

Lodging tax is 100% dependent on tourism and fluctuates monthly similar to sales and use tax. With recent increased lodging rates and a continued trend of increased occupancy, lodging tax revenues are trending upward. There are also several new lodging facility projects around the County underway that could increase the lodging tax receipts. Based on current trends, the county is budgeting a 10% increase: \$110,587 to the Lodging Tax Fund and \$36,597 to the General Fund.



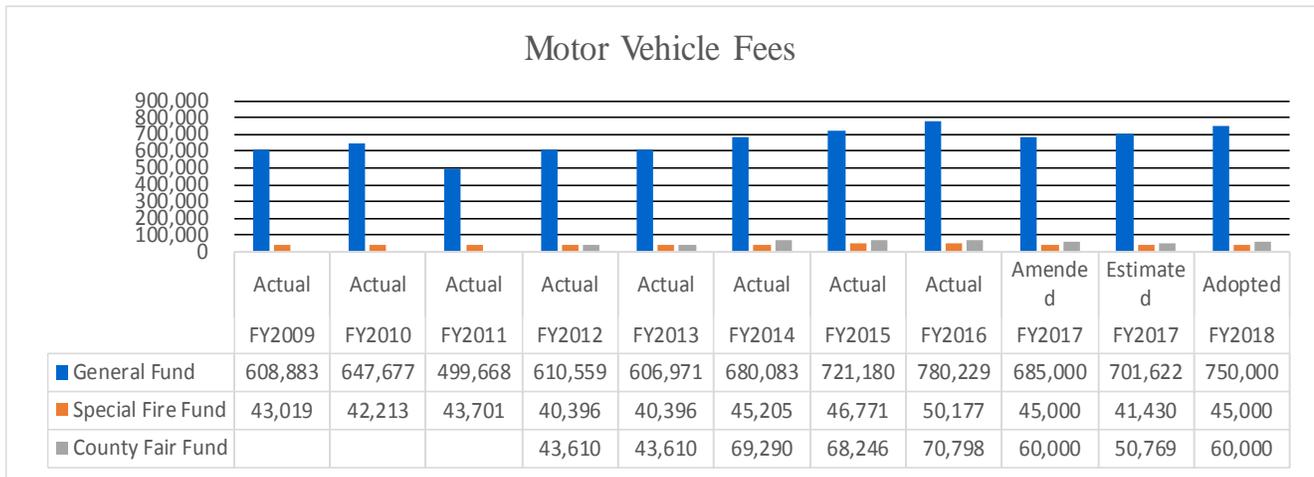
Severance Tax Revenues

Mineral severance tax distributions to local governments, water development, WYDOT, and the University of Wyoming are capped at \$155 million. Of the \$155 million, counties receive 0.78% and 3.1% for their General Fund using the different distribution formulas. The amount received from the 0.78% is distributed based 50% on the percentage of population each county bears to the total state population and 50% on the inverse of its assessed valuation. The amount received from the 3.1% is based 100% on the percentage of population each county bears to the total state population. Counties also receive 2.9% for the County Road Fund that is distributed based one-third on population, one-third on the mileage of county roads in the county, and one-third on the inverse of the county percentage of total state assessed valuation. The County receives these taxes on a quarterly basis. Severance tax revenues have been consistent the last 10 years, however, the decline in prices and production of oil and gas and coal production could affect future severance tax revenue.



Motor Vehicle Fees

Registration fees are set by WY Statue 31-3-101. All motor vehicles for use on the highways of Wyoming, owned by non-residents and remaining in Wyoming for longer than 120 days in a 12- month period, or belonging to a person who becomes a resident of Wyoming must be registered in Wyoming. Immediate registration is required if the vehicle is operated for gain or profit, or if the owner becomes employed. Motor vehicle registration fees are value-based and depreciate over a 6-year period. The State fees collected are distributed monthly to WYDOT. The County portion of motor vehicle fees are distributed in the same proportions and manner as property taxes. County funds receiving motor vehicle fee revenue include the General Fund, Special Fire Fund, and Fair Fund. Motor vehicle fees are fairly consistent within a certain range but fluctuate annually. Increases are mainly driven by the number of first-time, new vehicles, or high value vehicle registrations (fees are based on depreciable value) or an increase in population. The County General Fund is budgeting \$750,000 in FY2018.

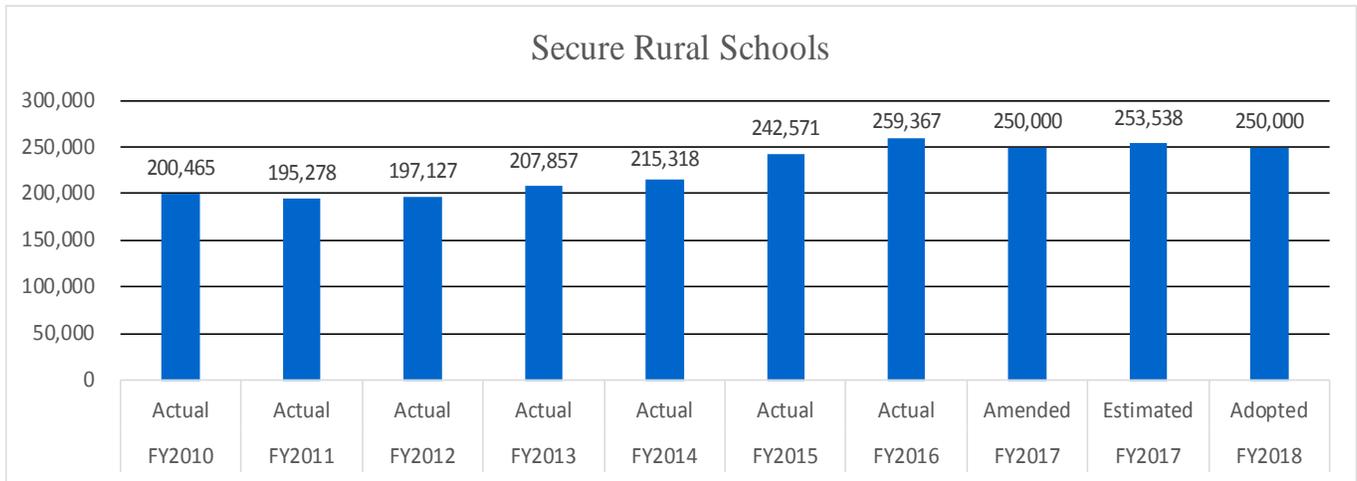


Secure Rural Schools Fund

Historically, rural counties and schools receive 25% of the revenues generated by timber sales from national forests. In 2000, Congress passed the Secure Rural Schools Act to guarantee annual payments instead of the 25% calculation. The SRS program was intended to be temporary and ended in the Federal budget as of September 30, 2011; however, it was extended for one year using Abandoned Mine Funds, again for another year in H.R. 527 Helium Stewardship Act, and again thru FY2017 in H.R. 2 Medicare Access Act. Without future Congressional action, the payments will revert to the 25% threshold. The following link takes you to the United States Forest Service website with payment estimates:

<https://www.fs.usda.gov/main/pts/securepayments/projectedpayments>

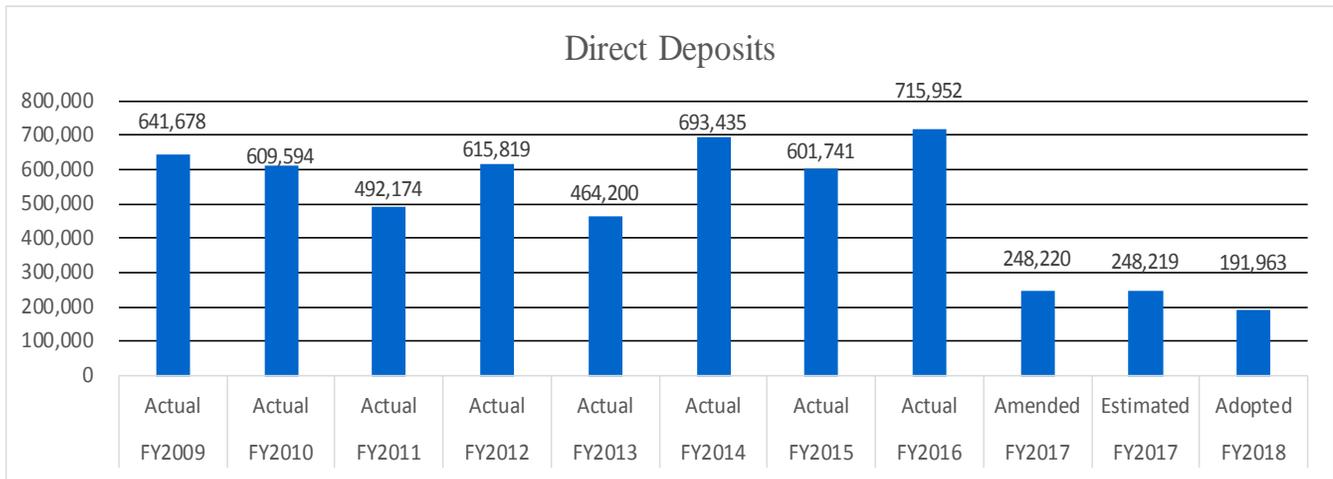
These Secure Rural School funds are sent to the state by the federal government and distributed by the State Treasurer. Similar to PILT, these funds should not be viewed as a permanent revenue source. 100% of these funds go to the County Road Special Revenue Fund for maintenance on County owned road infrastructure. The County is budgeting for \$250,000 in FY2018.



Direct Distribution

Direct distributions to local governments, sometimes referred as “over the cap” dollars, are discretionary appropriations from the WY State Legislature. This appropriation varies from biennium to biennium. Eighty-five percent (85%) of the money is allocated based on population, and the remaining fifteen percent (15%) is allocated equally among the counties. The FY2018 direct county aid amount is \$18,462,500 of which Teton County is budgeted to receive \$191,963. The Direct Distribution amounts are distributed in August and January of each year of the State Biennium Budget.

During the 2016 Legislative Biennium Budget session, a change in the distribution formula resulted in a significant decrease in the direct funding to Teton County. The basis points of distribution were changed to (1) low hardship county-assessed value, (2) population, (3) sales tax revenue, and (4) assessed value. The addition of sales tax revenue to the funding formula reduced the amount of direct distribution funding to Teton County by \$56,256 in the FY2018 budget.

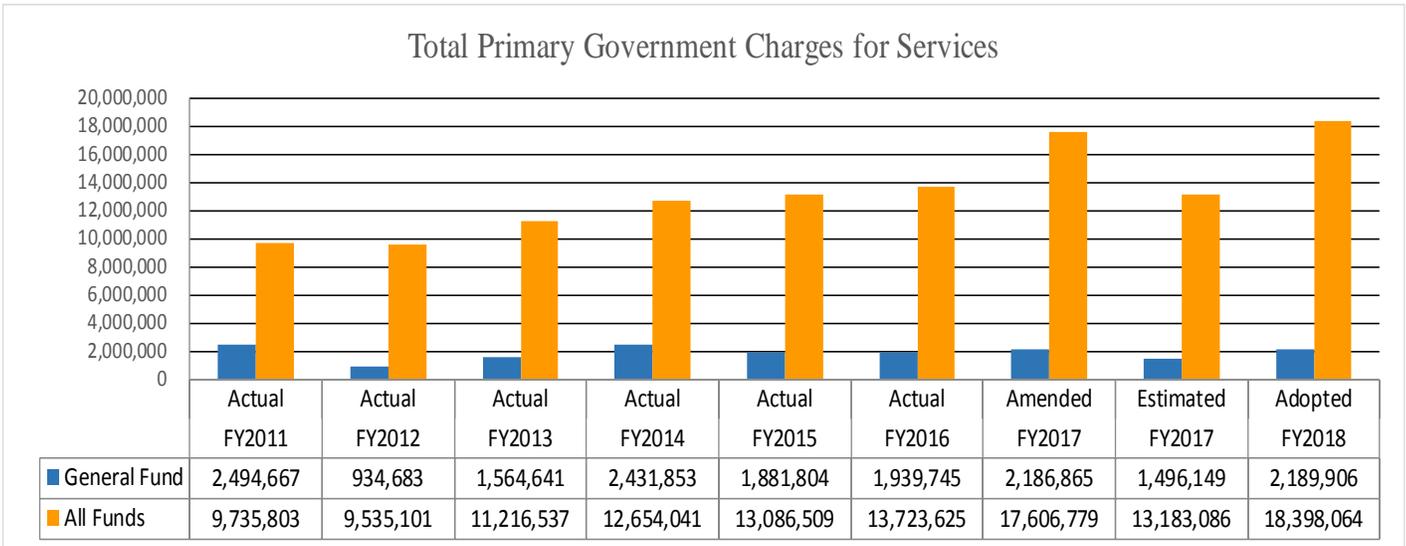


Charges for Services

Charges for services encompass many types of services across several County Funds and Departments. Major sources include: insurance reimbursements from reimbursement agreements and other governmental funds within in the General Fund; Town of Jackson reimbursements for Joint Departments; trash and recycling charges within the ISWR enterprise Fund; program and day-use fees within the Parks & Recreation Fund; EMS billings within the Fire/EMS fund; ticket sales within the Fair Fund; and fees charged throughout various departments within the General Fund. Aside from the ISWR Fund, charges for services generally have set fees that are adjusted accordingly to correlate with related expenditures. The County seeks to keep fees consistent from year-to-year and only adjust if service expenditure changes deem an adjustment. The ISWR Fund is a proprietary fund; therefore, fees are reviewed annually to ensure the revenue can offset expenditures to maintain its status as a self-sustaining fund.

Charges for Services Revenue Summary

| Fund: | FY2011 Actual | FY2012 Actual | FY2013 Actual | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimated | FY2018 Adopted |
|--------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| General | 2,494,667 | 934,683 | 1,564,641 | 2,431,853 | 1,881,804 | 1,939,745 | 2,186,865 | 1,496,149 | 2,189,906 |
| Special Fire | 210,980 | 231,594 | 371,840 | 644,768 | 414,487 | 265,304 | 1,001,177 | 234,562 | 544,992 |
| Fire/EMS | 1,406,904 | 1,158,438 | 1,010,275 | 1,503,186 | 1,471,839 | 2,074,335 | 1,754,059 | 1,560,532 | 1,680,404 |
| Enhanced 911 | 286,044 | 275,183 | 280,728 | 285,487 | 293,716 | 298,373 | 279,412 | 243,790 | 281,681 |
| Housing Authority | 353,000 | 602,357 | 1,431,503 | 489,075 | 1,116,542 | 901,202 | 1,688,890 | 1,607,748 | 1,110,000 |
| Road | 0 | 65,919 | 67,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parks & Recreation | 1,805,528 | 2,312,420 | 2,470,032 | 2,559,114 | 2,891,331 | 3,221,830 | 5,453,493 | 3,015,247 | 6,978,720 |
| County Fair | 0 | 462,305 | 426,785 | 522,866 | 451,428 | 434,815 | 423,500 | 453,588 | 431,100 |
| ISWR | 3,178,680 | 3,492,202 | 3,593,733 | 4,217,692 | 4,565,362 | 4,588,021 | 4,819,383 | 4,571,470 | 5,181,261 |
| Total | 9,735,803 | 9,535,101 | 11,216,537 | 12,654,041 | 13,086,509 | 13,723,625 | 17,606,779 | 13,183,086 | 18,398,064 |



Teton County, Wyoming

General Fund

Departmental Budget

Year Ending June 30, 2018

Note: see Appendix I for account ledger detail supporting the following Departmental, Special and Capital Fund Budgets

Board of County Commissioners

Alyssa Watkins, Board of County Commissioners’ Administrator
 Teton County Administration Building, 2nd Floor, 200 S. Willow Street
 PO Box 3594, Jackson, WY 83001
 (307) 733-8094, awatkins@tetonwyo.org, www.tetonwyo.org/bcc

Mission Statement

The mission of Teton County, Wyoming government is to support the well-being of its residents by providing responsive and efficient services; providing programs that contribute to public health, safety, and welfare; and supporting the community’s goals as expressed in the Teton County Comprehensive Plan.

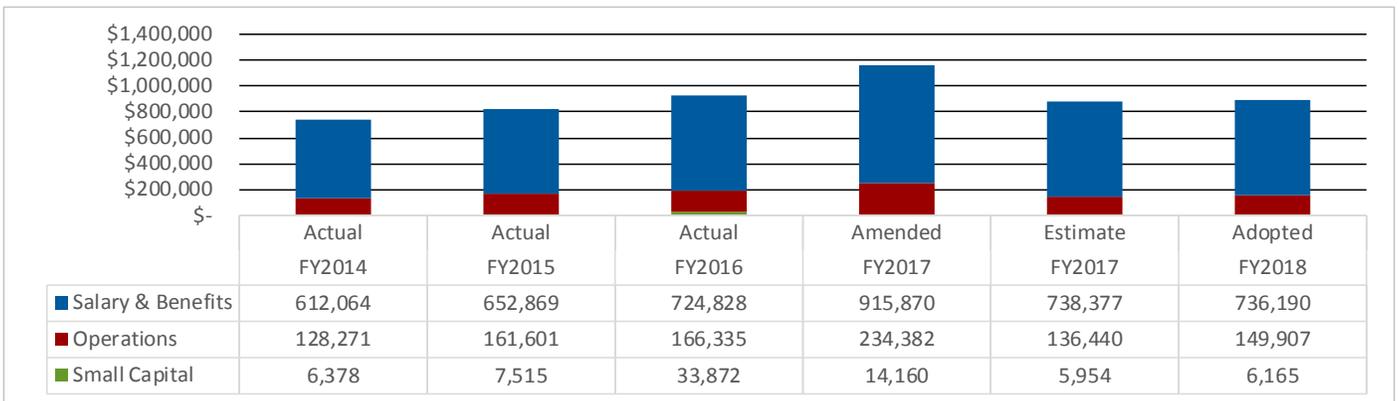
Department Function

Board of County Commissioners, Administration, General Services, and Public Information

Fiscal Year 18 Budget Highlights

The most noteworthy change in the FY2018 Commissioners budget is a significant reduction in the total request due to the separation of Human Resources expenses, which are now reflected in a freestanding Human Resources Department budget. For the first time since a salary increase was approved in 2014, all Commissioners are being paid at the \$50,000 annual rate, reflected as an increase in the Commission Salaries line item. The FY2018 budget also includes \$28,000 to support facilitation of Teton County’s efforts in the Wyoming Public Lands Initiative effort, and \$20,200 to support the Community Continuing Education program, which provides scholarships to selected community recipients who attend accredited Wyoming universities, colleges, and technical institutes.

| County Commissioners Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|----------------------------------|----------------|----------------|----------------|------------------|-----------------|----------------|
| Salary & Benefits | 612,064 | 652,869 | 724,828 | 915,870 | 738,377 | 736,190 |
| Operations | 128,271 | 161,601 | 166,335 | 234,382 | 136,440 | 149,907 |
| Small Capital | 6,378 | 7,515 | 33,872 | 14,160 | 5,954 | 6,165 |
| Total | 746,713 | 821,985 | 925,035 | 1,164,412 | 880,771 | 892,262 |



County Clerk

Sherry L. Daigle
 Teton County Clerk’s Office, 200 S. Willow Street
 PO Box 1727, Jackson, WY 83001
 (307) 733-4430, sdaigle@tetonwyo.org, www.tetonwyo.org/cc

Mission Statement

The County Clerk’s Office is mandated by the Wyoming State Legislature to provide a variety of services to the citizens of Teton County. Our goal is to provide these services in the most efficient, cost-effective manner possible.

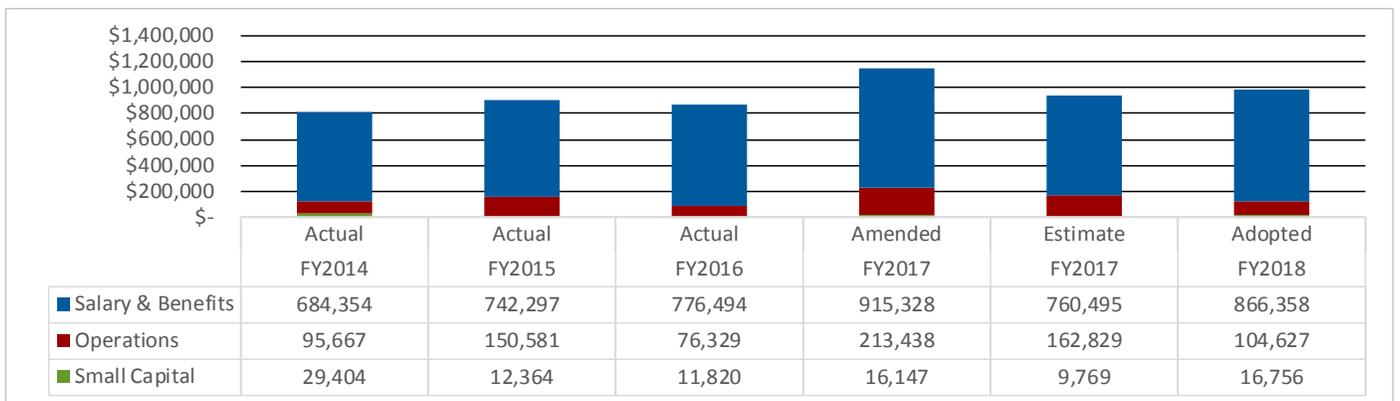
Department Function

Land Records, UCC Filings, Vehicle Titles, Elections, Marriage Licenses, Liquor Licenses, Clerk to the Board of Commissioners and Public Record, Special Districts, Budget Office, Accounts Payable, Payroll, Grants

Fiscal Year 18 Budget Highlights

The County Clerk’s budget has decreased by 16% for FY2018, which is attributed to not having the requirement for funding of Primary and General elections in the fall of 2017, being that it is an “off election” year and neither are scheduled until fall of 2018. 88% of total budget is attributed to Salaries and Benefits.

| County Clerk Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|---------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 684,354 | 742,297 | 776,494 | 915,328 | 760,495 | 866,358 |
| Operations | 95,667 | 150,581 | 76,329 | 213,438 | 162,829 | 104,627 |
| Small Capital | 29,404 | 12,364 | 11,820 | 16,147 | 9,769 | 16,756 |
| Total | 809,425 | 905,242 | 864,643 | 1,144,913 | 933,093 | 987,741 |



County Treasurer

Donna M. Baur
 Teton County Administration Building, Suite 115, 200 S. Willow Street
 PO Box 585, Jackson, WY 83001
 (307) 733-4770, dbaur@tetonwyo.org, www.tetonwyo.org/treas

Mission Statement

Our Mission is to provide efficient and effective, courteous, professional and informative service to the citizens of Teton County in the process of collecting revenue responsibly and with accountability.

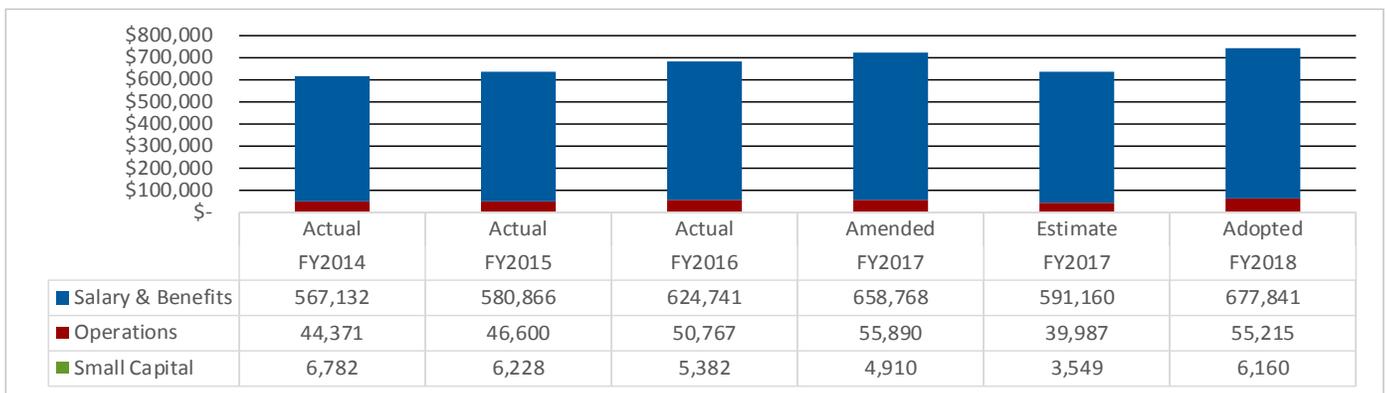
Department Function

Property Tax Collection
 Motor Vehicle Registration (MVR)
 General Accounting for Teton County

Fiscal Year 18 Budget Highlights

The Departmental Budget addresses the Treasurer Office statutorily required functions. The Treasurer budget consists of 92% in personnel costs and 8% in operational costs. Serving as the Department of Motor Vehicle Registration and Property Tax Collector, the Treasurer Office requires a competent, efficient staff that provides excellent customer service. The overall FY2018 budget request reflects a 2.7% increase due to personnel cost of living increases. The service level (receipted revenue and MVR registrations) has returned to pre-recession numbers. Small capital requests are for computer/printer scheduled replacements.

| County Treasurer Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| Salary & Benefits | 567,132 | 580,866 | 624,741 | 658,768 | 591,160 | 677,841 |
| Operations | 44,371 | 46,600 | 50,767 | 55,890 | 39,987 | 55,215 |
| Small Capital | 6,782 | 6,228 | 5,382 | 4,910 | 3,549 | 6,160 |
| Total | 618,285 | 633,694 | 680,890 | 719,568 | 634,696 | 739,216 |



County Assessor

Andy Cavallaro
 Teton County Administration Building, Suite 583, 200 S. Willow Street
 PO Box 583, Jackson, WY 83001
 (307) 733-4960, acavallaro@tetonwyo.org, www.tetonwyo.org/assess/

Mission Statement

It is the statutory duty of the Assessor’s office to locate, identify, and value all taxable property in Teton County annually. Follow the state’s mandated and prescribed methodology of performing fair, uniform, and equitable assessments countywide.

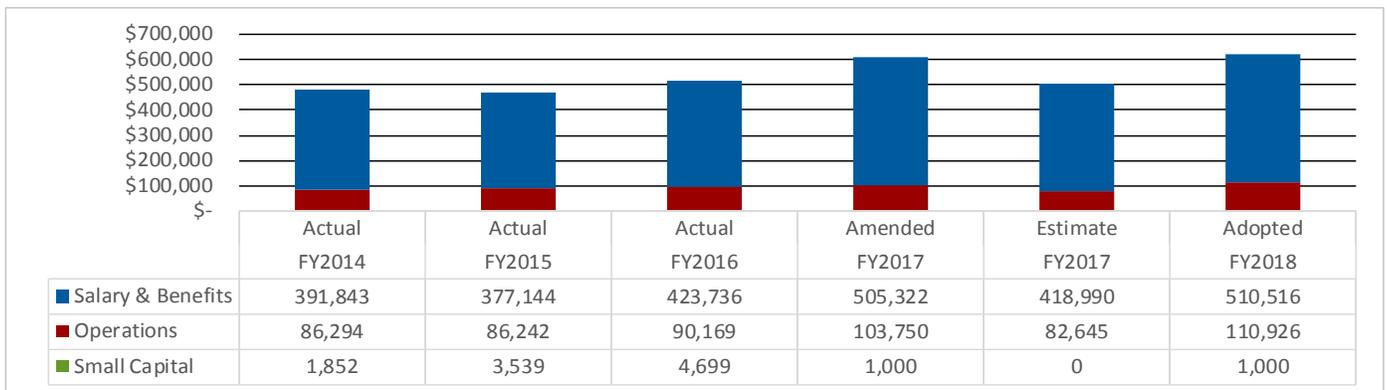
Department Function

The function of the Assessor’s office is to place value on properties which represent typical sale and/or purchase prices of other similar properties. This procedure is known as placing fair market value on property. Fair Market Value is the most probable price that a property would bring if exposed for sale in the open market between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which the property is adapted and for which it is capable of being used.

Fiscal Year 18 Budget Highlights

Increase of 2% to the 2018 fiscal year primarily reflect wage increases for a fully certified staff. The Assessor’s Office budget consists of 82% salaries and 18% operational costs.

| County Assessor Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| Salary & Benefits | 391,843 | 377,144 | 423,736 | 505,322 | 418,990 | 510,516 |
| Operations | 86,294 | 86,242 | 90,169 | 103,750 | 82,645 | 110,926 |
| Small Capital | 1,852 | 3,539 | 4,699 | 1,000 | 0 | 1,000 |
| Total | 479,989 | 466,925 | 518,604 | 610,072 | 501,635 | 622,442 |



County Sheriff

Jim Whalen
 180 S. King Street
 PO Box 1885, Jackson WY 83001
 (307) 733-4052, jwhalen@tetonsheriff.org, www.tetonsheriff.org

Mission Statement

It is the mission of the Teton County Sheriff’s Office, in partnership with our community, to preserve the peace, seek justice, embrace our roles as public servants, and strive to provide a safe environment for all. We will accomplish this through our commitment to the values of integrity, fairness, compassion, CUSTOMER SERVICE, and excellence, forever upholding the constitutional rights of all people.

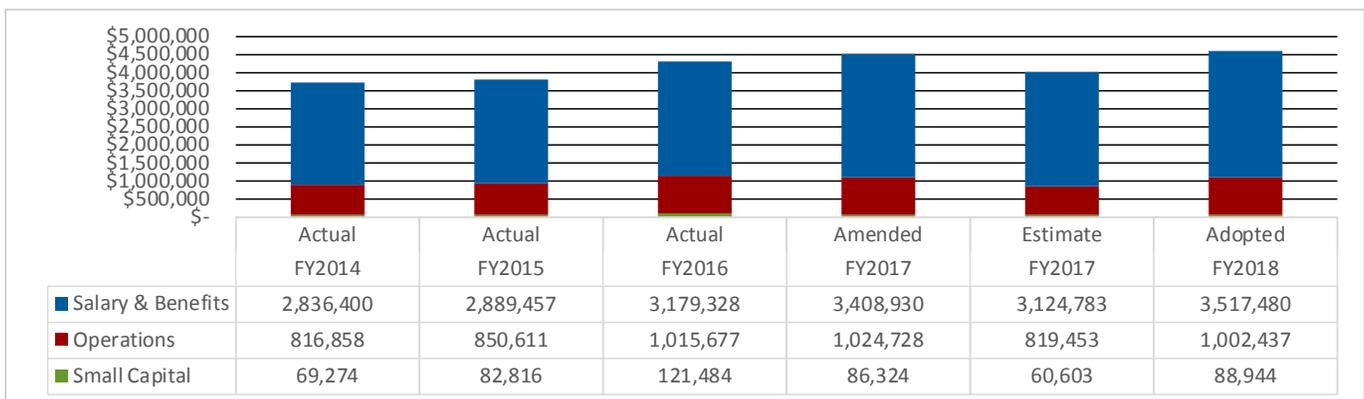
Department Function

Maintain the peace in the County. Public safety is at the forefront of all we do. Enforce the laws of Wyoming and defend the U.S. and Wyoming Constitutions. Work collaboratively with surrounding law enforcement agencies (local and federal) to promote increased safety to community members and visitors. Work in concert with the BCC to appropriately fund the functions of the department.

Fiscal Year 18 Budget Highlights

The highlight for this coming year will be the kicking off the new computer aided dispatch (CAD) system. The costs for this endeavor, when paid in full, will be roughly \$750,000. Additionally, we are replacing our report management system (RMS) with a new and much improved system. This will incorporate a new system of reporting for all of the divisions within the Sheriff’s Office, to include, Patrol, Investigations, Civil Process, Detention and Administration. Fortunately, these projects are being paid through the E911 fund. These funds are accrued from telephone providers annually by and through phone bills that are distributed to users throughout the year. The rest of the Sheriff’s budget remains fairly similar to past budgets. Some increases are due to a 2.5% merit increase for employees on their hiring anniversary. Three new patrol cars will replace some of the older fleet with excess of 120K miles.

| County Sheriff Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------|----------------------------|---------------------------|
| Salary & Benefits | 2,836,400 | 2,889,457 | 3,179,328 | 3,408,930 | 3,124,783 | 3,517,480 |
| Operations | 816,858 | 850,611 | 1,015,677 | 1,024,728 | 819,453 | 1,002,437 |
| Small Capital | 69,274 | 82,816 | 121,484 | 86,324 | 60,603 | 88,944 |
| Total | 3,722,532 | 3,822,884 | 4,316,489 | 4,519,982 | 4,004,839 | 4,608,861 |



County Attorney

Steve Weichman
 180 S. King Street
 PO Box 4068, Jackson, WY 83001
 (307) 733-4012, www.tetonwyo.org/attnry

Mission Statement

To serve as legal counsel to Teton County and to prosecute criminal acts within Teton County.

Department Function

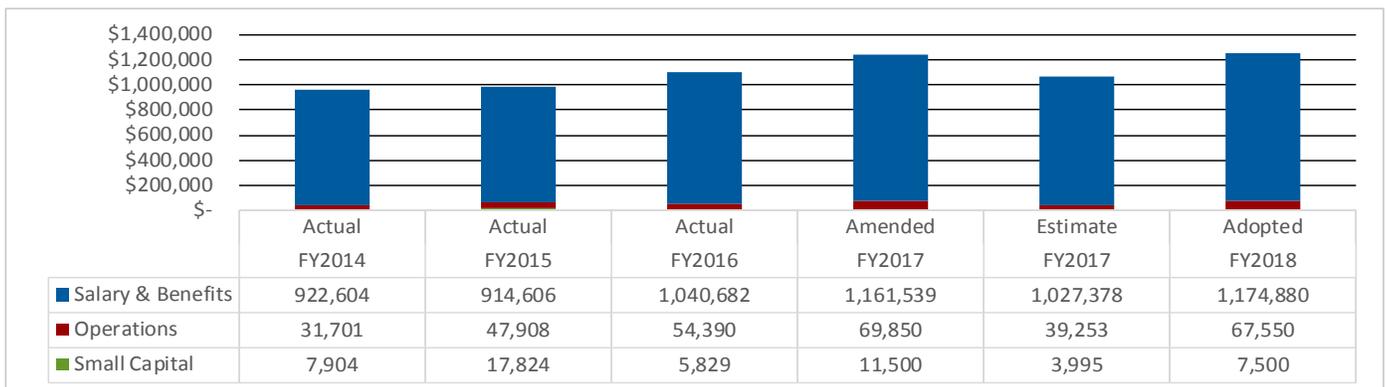
Represents State of Wyoming in criminal and juvenile matters
 Represents Teton County in civil matters

Fiscal Year 18 Budget Highlights

The FY2018 County Attorney’s budget is relatively consistent with previous years. Our operations budget is similar to our operations budget in 1996. Salaries continue to inch upward (consistent with the County Salary Matrix) as our employees continue to accrue seniority. We also reinstated the law student internship in the Extra Hire budget line. There a small increase in the Xerox Maintenance budget line as the Civil Department’s cases on appeal increase. The Litigation criminal expense is included in the budget, but placed in a Contingency and only used when required.

The State of Wyoming reimburses Teton County for a portion of the County Attorney’s salary and each Assistant County and Prosecuting Attorney’s salaries, subject to Legislative biennial budget appropriations.

| County Attorney Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|------------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 922,604 | 914,606 | 1,040,682 | 1,161,539 | 1,027,378 | 1,174,880 |
| Operations | 31,701 | 47,908 | 54,390 | 69,850 | 39,253 | 67,550 |
| Small Capital | 7,904 | 17,824 | 5,829 | 11,500 | 3,995 | 7,500 |
| Total | 962,209 | 980,338 | 1,100,901 | 1,242,889 | 1,070,626 | 1,249,930 |



Sheriff - Communications

Terri Sherman, Communications Supervisor
 175 S. Willow Street
 PO Box 1885, Jackson WY 83001
 (307) 733-2331, www.tetonsheriff.org/communications_center.aspx

Mission Statement

It is the mission of the Teton County Sheriff’s Office, in partnership with our community, to preserve the peace, seek justice, embrace our roles as public servants, and strive to provide a safe environment for all. We will accomplish this through our commitment to the values of integrity, fairness, compassion, CUSTOMER SERVICE, and excellence, forever upholding the constitutional rights of all people.

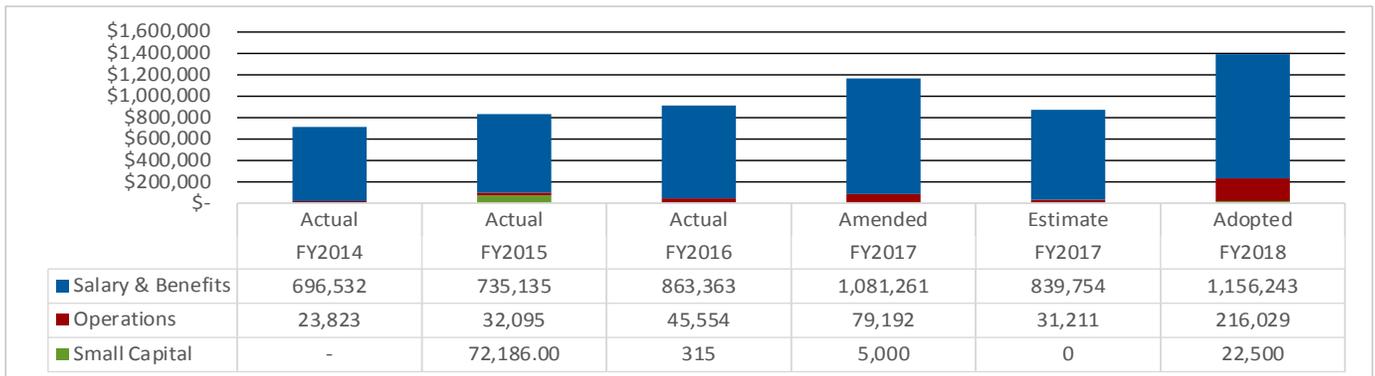
Department Function

The Communications Center receives and dispatches resources accordingly for all 911 calls within Teton County, as well as routine calls for service for the Sheriff’s Office, Police Department, Fire/EMS, Search and Rescue, and animal control. The Communications Center is responsible for handling radio traffic on multiple frequencies, answering multiple phone lines, monitoring activity of all patrol and field units, and a variety of other tasks.

Fiscal Year 18 Budget Highlights

The total budget shows a 19.9% increase over FY2017 requested. Salary and Benefits show a 5.8% increase due to costs to adjust for possible lateral new hires and possible promotions along with reinstating the Communications Manager position. The 273% increase in operational costs reflects the rate increase for equipment replacement, increased need for professional services, and more intensive training implementation. There is an increase in radio and equipment maintenance to compensate for the need to repair repeaters and voters that have not had the baseline levels maintained for more than twenty years and to allow contractors to perform maintenance and repair on repeaters since the county does not employ someone with the needed skills. The charges for some of the maintenance and repair that need to occur were put in the Communications Budget, but many other agencies actually are responsible for some of the funds, Clark Wireless is calculating the percentages to notify the agencies.

| Dispatch Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-----------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 696,532 | 735,135 | 863,363 | 1,081,261 | 839,754 | 1,156,243 |
| Operations | 23,823 | 32,095 | 45,554 | 79,192 | 31,211 | 216,029 |
| Small Capital | - | 72,186.00 | 315 | 5,000 | 0 | 22,500 |
| Total | 720,355 | 839,416 | 909,232 | 1,165,453 | 870,965 | 1,394,772 |



County Engineer

Sean O’Malley/Amy Ramage
 320 S. King Street
 Jackson, WY 83001
 307 732-8580, somalley@tetonwyo.org, www.tetonwyo.org/enginr/

Mission Statement

To provide residents, businesses and visitors well-planned, environmentally-sensitive, cost effective infrastructure and services that improve our quality of life, promote public health, protect community and natural resources, provide effective transportation, and support community vitality.

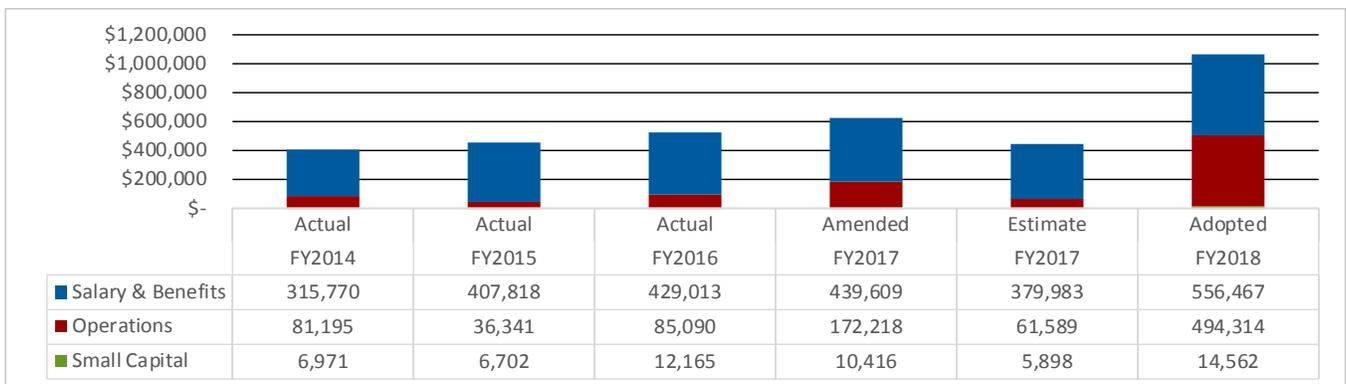
Department Function

Engineering Services include: Planning, design, and construction management for public infrastructure projects, engineering related review and permitting of private development, including grading and erosion control, septic systems, floodplain and bridge permits. Coordination with other governmental organizations (WYDOT, NPS, USFS, etc.) on infrastructure projects is also an important role of this department. County Engineering also plays a significant support role on other County department’s infrastructure projects including Pathways, Road & Levee, ISWR, Facilities, and Parks and Recreation.

Fiscal Year 18 Budget Highlights

The FY2018 operations budget for Engineering is \$1,065,343.13. Revenue generated by floodplain permitting, bridge permitting, sewer fees, and other fees is relatively insignificant relative to expenses. Capital projects are estimated at \$3,257,000. The significant capital projects include: Fish Creek Road reconstruction (\$1.0m), Stateline Road and Bridge (\$1.5m), Cattleman’s Bridge (\$400k with additional funding from WYDOT), Travel Demand Model (\$150k – with WYDOT and Town), South Park Project Charter (\$325k included in operating budget) and the continuation of the Wildlife Crossings Master Plan (\$86k).

| County Engineer Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|------------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 315,770 | 407,818 | 429,013 | 439,609 | 379,983 | 556,467 |
| Operations | 81,195 | 36,341 | 85,090 | 172,218 | 61,589 | 494,314 |
| Small Capital | 6,971 | 6,702 | 12,165 | 10,416 | 5,898 | 14,562 |
| Total | 403,936 | 450,861 | 526,268 | 622,243 | 447,470 | 1,065,343 |



County Coroner

Brent Blue
 PO Box 1687, Jackson WY 83001
 307-690-8002, bblue@tetonwyo.org, www.tetonwyo.org/coronr

Mission Statement

It is the mission of the Teton County Coroner’s Office to provide respectful, accurate, and timely death investigation services to all people in Teton County.
 Service, Science, Respect

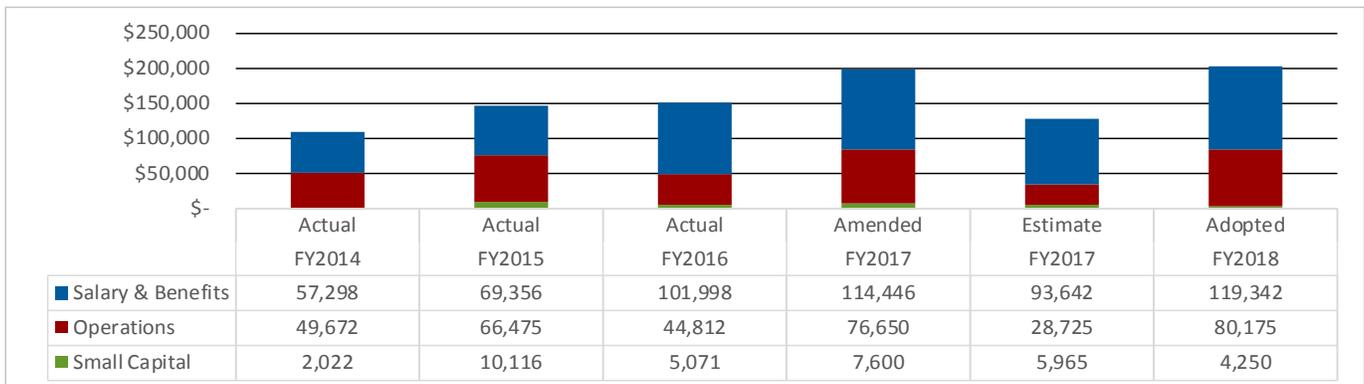
Department Function

To determine the cause of death of anyone who dies in Teton County from homicide, suicide, accident, unexplained circumstances, or is not under the direct care of a physician or other circumstances as required by Wyoming statute. To interact with law enforcement and judicial agencies as required.

Fiscal Year 18 Budget Highlights

The Coroner’s Office budget reflects an increase of 2.6%. This is mainly due to a cost of living increase for deputy coroners and for slight increase in autopsy/toxicology costs due to increases from suppliers. The coroner’s actual expenditures vary from year to year due to the variable number of deaths, the intensity of investigation required, and required continuing POST requirements for staff. The FY2017 new vehicle expense was fulfilled as well as the remodeled morgue. Thus large capital expenditures are not anticipated in the near future.

| County Coroner Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-----------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 57,298 | 69,356 | 101,998 | 114,446 | 93,642 | 119,342 |
| Operations | 49,672 | 66,475 | 44,812 | 76,650 | 28,725 | 80,175 |
| Small Capital | 2,022 | 10,116 | 5,071 | 7,600 | 5,965 | 4,250 |
| Total | 108,992 | 145,947 | 151,881 | 198,696 | 128,332 | 203,767 |



University of Wyoming Extension/Teton County

Mary M. Martin, County Chair
 255 W. Deloney Street
 PO Box 1708, Jackson, WY 83001
 (307) 733-3087, mmmartin@uwyo.edu, www.tetonwyo.org/ext

Mission Statement

The University of Wyoming Extension Service in Teton County provides lifelong learning opportunities for residents and empowers them to make choices that enhance their quality of life.

Department Function

We provide lifelong learning opportunities as we connect the Land Grant University resources to provide information, transfer of knowledge and scientific findings to help the citizens and community address issues and education needs.

Fiscal Year 18 Budget Highlights

The Departmental budget covers administrative support (61%) and programmatic support (49%) for the local UWE Programming. UWE develops local programs to address local issues in five initiative areas: **Community Development Education** seeks to empower organizations, enterprises and individuals by providing them with skills needed to affect change, CDE program list can be seen at: www.uwyo.edu/uwe/programs/cde/index.html

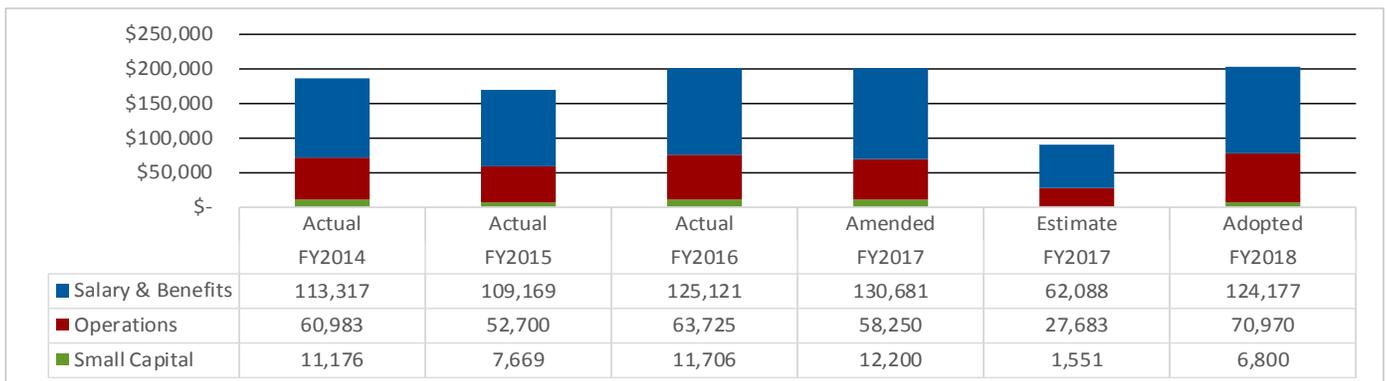
4-H and Youth Development's primary goal is to assist youth in developing life skills that help them live productive and satisfying lives,

Agriculture, Horticulture and Rangeland Resource programs include the science and economics of reclamation, soils and rangeland management and technical expertise in commercial and home horticulture, weeds and pests and native plants (program list can be seen at www.uwyo.edu/uwe/programs/ag-and-natural-resources.html#rural-living),

Nutrition and Food Safety offers expertise in healthy eating, active living, food safety and preservation. Program list can be seen at: (www.uwyo.edu/foods/).

The administrative portion of the county budget supports the salary for a full time secretary and seasonal office assistant and pays half of the 4-H Educator's salary. Area Educator's salary is paid by UW.

| Agricultural Extension Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|---|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 113,317 | 109,169 | 125,121 | 130,681 | 62,088 | 124,177 |
| Operations | 60,983 | 52,700 | 63,725 | 58,250 | 27,683 | 70,970 |
| Small Capital | 11,176 | 7,669 | 11,706 | 12,200 | 1,551 | 6,800 |
| Total | 185,476 | 169,538 | 200,552 | 201,131 | 91,322 | 201,947 |



Clerk of Court

Anne C. Sutton
 Teton County Courthouse, Second Floor
 PO Box 4460, Jackson, WY 83001
 307-733-2533, clerkofdistrictcourt@tetonwyo.org, www.tetonwyo.org/codc/

Mission Statement

Our customer service statement:
 We are thorough, trustworthy, respectful, and committed to learning and continuous improvement

Department Function

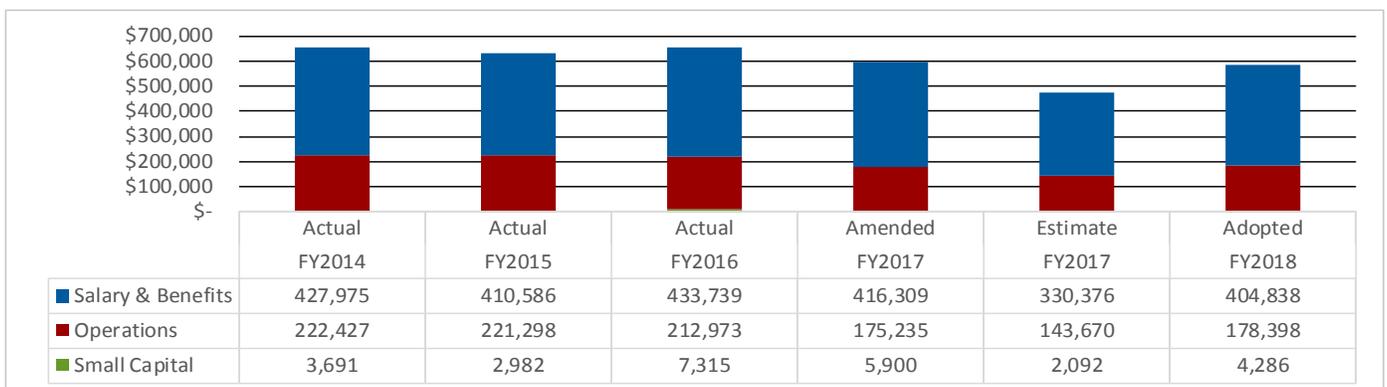
Serve as custodian of the District Court’s case records and assist the judges’ offices and legal community. Record and distribute court payments. Manage the court’s jury pool and child support information. Process search, access and copy requests related to our public records. Process passport applications.

Fiscal Year 18 Budget Highlights

FY2018 budget reflects an overall reduction in staffing levels, resulting in decreases in salary and benefit expenditures even after incorporating annual merit increases and possible promotions. The staffing level was decreased by a .5 FTE resulted from redesigning the Court Interpreter position while continuing to meet the courts’ interpreting needs.

The FY2018 budget reflects 1.7% decrease overall. The Court Appointed Attorney and Extra Hire (District Court Commissioner) budgets were increased to accommodate for increases in Involuntary Hospitalization (Title 25) cases and hearings. The annual Public Defender assessment for Teton County is required by statute and increased by \$8,000 in FY2017. An additional increase is anticipated in FY2018 along with a public defender rent increase. The majority of these increases were offset by the reduction in staffing described above.

| Clerk of Court Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| Salary & Benefits | 427,975 | 410,586 | 433,739 | 416,309 | 330,376 | 404,838 |
| Operations | 222,427 | 221,298 | 212,973 | 175,235 | 143,670 | 178,398 |
| Small Capital | 3,691 | 2,982 | 7,315 | 5,900 | 2,092 | 4,286 |
| Total | 654,093 | 634,866 | 654,027 | 597,444 | 476,138 | 587,522 |



Circuit Court

The Honorable James L. Radda, Circuit Court Judge
 David Baker, Chief Clerk
 Teton County Courthouse, 180 S. King Street
 PO Box 2906, Jackson, WY 83001
 (307) 733-7713, dbaker@courts.state.wy.us, www.tetonwyo.org/jc/

Mission Statement

The State of Wyoming, Teton County Circuit Court is a court of limited jurisdiction which deals with Criminal Cases, Small Claims Cases, Civil Cases, Misdemeanor Cases, Felonies and High Misdemeanors, Traffic Citations, and DWUI cases.

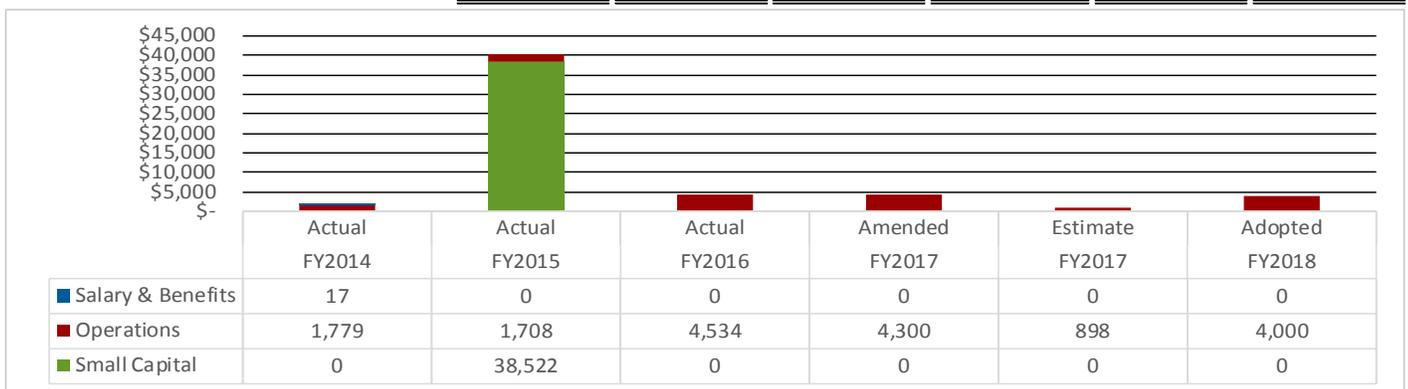
Department Function

Small Claims Cases: claims up to \$6,000, Civil Cases: \$50,000 jurisdictional limit
 Criminal Misdemeanor Cases: Low misdemeanors, punishable by a maximum of six months in jail and/or a fine of \$750, Felonies and High Misdemeanors
 Traffic Citations issued by the Wyoming Highway Patrol, the Teton County Sheriff’s Office, the Jackson Police Department, and Wyoming Game & Fish Department
 DWUI cases: Driving While Under the Influence

FY2018 Budget Highlights

A vast majority of the Teton County Circuit Court’s budget is funded by the State of Wyoming and the Wyoming Supreme Court. As a State Court, we are grateful for Teton County’s excellent facilities and related support. The Court’s \$4,300 budget with Teton County will be utilized primarily for telephone and facsimile services and for the costs and fees associated with “*Go to Meeting*,” a telephonic conference call service often used during courtroom proceedings. The Circuit Court installed an updated sound system during FY2015. It has been necessary to purchase minor upgrades to the sound system (wireless lapel microphones) and the Court maintains a minimal reserve in its budget in the event that additional, small upgrades may be necessary.

| Circuit Court Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|----------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 17 | 0 | 0 | 0 | 0 | 0 |
| Operations | 1,779 | 1,708 | 4,534 | 4,300 | 898 | 4,000 |
| Small Capital | 0 | 38,522 | 0 | 0 | 0 | 0 |
| Total | 1,796 | 40,230 | 4,534 | 4,300 | 898 | 4,000 |



Court Supervised Treatment Program, aka Treatment Court

Anpeytu Raben, Coordinator
 185 S Willow Street, Second Floor
 PO Box 2906
 307-732-5778, araben@tetonwyo.org, www.tetonwyo.org/drugcourt/

Mission Statement

Promote public safety by engaging substance-addicted offenders in supervision and treatment alternatives that close the revolving door to the criminal justice system.

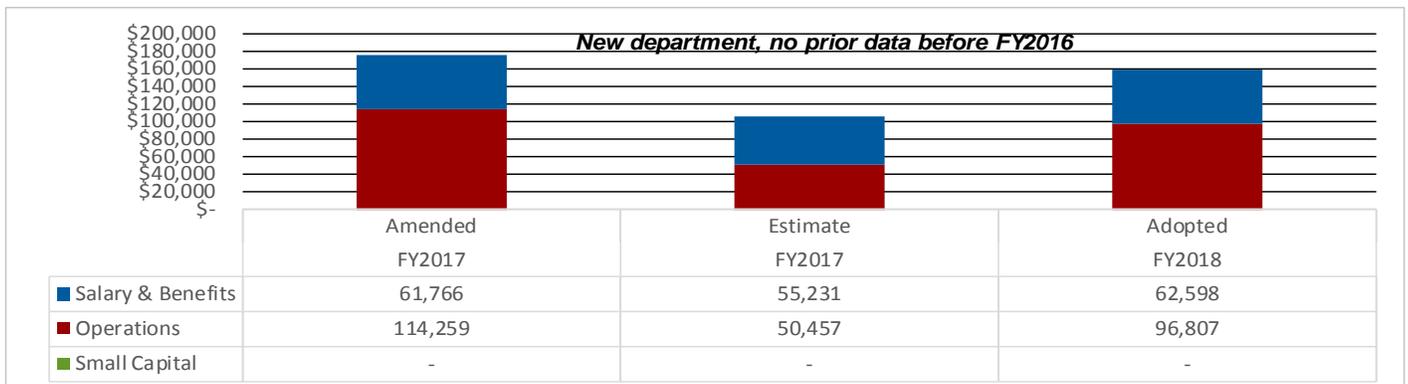
Department Function

Provide intensive supervision, substance abuse testing, treatment, and support for positive life change for community members who have substance abuse disorders or addiction and have multiple criminal convictions, based on best-practice standards and use of a multi-disciplinary, professional team.

FY2018 Budget Highlights

This department has one paid staff person, the program coordinator. Teton County and the Town of Jackson fund the coordinator’s salary and benefits and the County provides an office space. Program operations are paid by grant funds from the Wyoming Department of Health, Behavioral Services Division, and participant funds. Substance abuse and mental health treatment, supervision, and substance testing account for over 50% of the program budget. The budget also includes funds for state-mandated training of nine program team members, community education, events for program participants to learn and practice healthy social skills, and incentives given to program participants to develop intrinsic motivation to become healthy, pro-social, and law-abiding community members. The program actively participates in the Teton County Systems of Care and engages program participants in volunteer work with community non-profit organizations and governmental agencies.

| Drug Court Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | - | - | - | 61,766 | 55,231 | 62,598 |
| Operations | 0 | 0 | 0 | 114,259 | 50,457 | 96,807 |
| Small Capital | 0 | - | 0 | - | - | - |
| Total | 0 | 0 | 0 | 176,025 | 105,688 | 159,405 |

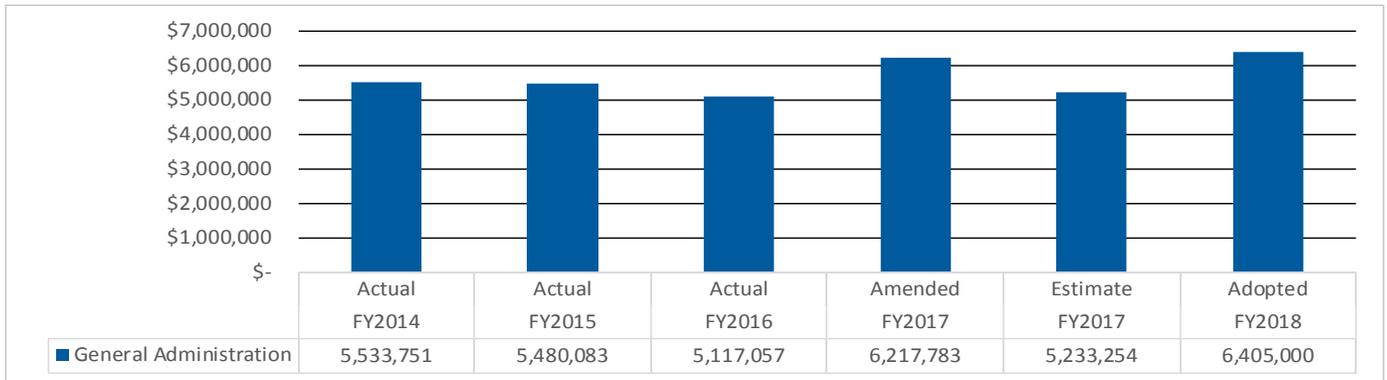


General Administration

Department Function

The General Administration Department houses administrative function expenditures that are not department specific. These include health and liability insurance, printing and publishing, lease bond payment, and various other administrative expenditures.

| General Administration Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|---|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| General Administration | 5,533,751 | 5,480,083 | 5,117,057 | 6,217,783 | 5,233,254 | 6,405,000 |



Road & Levee

David Gustafson, Road & Levee Manager
 PO Box 9575
 Jackson, WY 83002
 307-733-7190, dgustafson@tetonwyo.org, www.tetonwyo.org

Mission Statement

To provide residents, businesses and visitors well-planned, environmentally-sensitive, cost effective infrastructure and services that improve our quality of life, promote public health, protect community and natural resources, provide effective transportation, and support community vitality – in an efficient, respectful and responsive manner. To support other County departments and officials in their efforts to meet the goals of Teton County.

Department Function

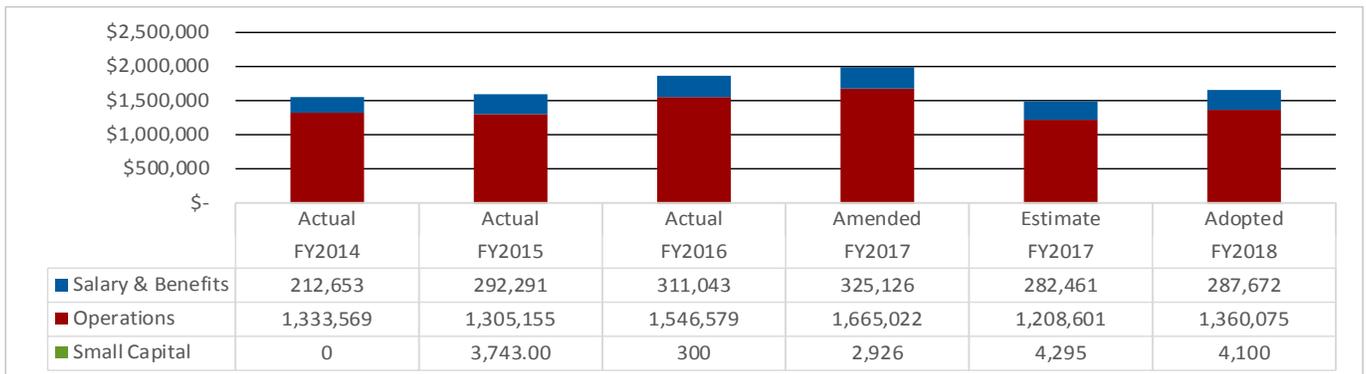
Department function includes road and levee maintenance, project management, contract administration, and land surveying.

Fiscal Year 18 Budget Highlights

The Road & Levee FY2018 operating budget is \$1,651,847. Funding is predominately used for snow removal, pavement maintenance, gravel road grading, and dust mitigation.

The Road & Levee FY2018 capital budget highlights include Targhee Towne County Road Paving, County Parking Lot Sealing, Buffalo Valley Road Chip Seal, and Spring Gulch Road Paving. Relocation of the Walton Quarry Stockpile Facility continues through the permit process and discussions with the Walton Ranch.

| Road & Bridge Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|--------------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 212,653 | 292,291 | 311,043 | 325,126 | 282,461 | 287,672 |
| Operations | 1,333,569 | 1,305,155 | 1,546,579 | 1,665,022 | 1,208,601 | 1,360,075 |
| Small Capital | 0 | 3,743.00 | 300 | 2,926 | 4,295 | 4,100 |
| Total | 1,546,222 | 1,601,189 | 1,857,922 | 1,993,074 | 1,495,357 | 1,651,847 |



Board of Prisoners/Jail

Jim Whalen
 180 S. King Street
 PO Box 1885, Jackson, WY 83001
 307-733-2141, tcsojails@tetoncounty.org, www.tetonsheriff.org/detention.aspx

Mission Statement

It is the mission of the Teton County Sheriff’s Office, in partnership with our community, to preserve the peace, seek justice, embrace our roles as public servants and strive to provide a safe environment for all. We will accomplish this through our commitment to the values of integrity, fairness, compassion, CUSTOMER SERVICE and excellence, forever upholding the constitutional rights of all people.

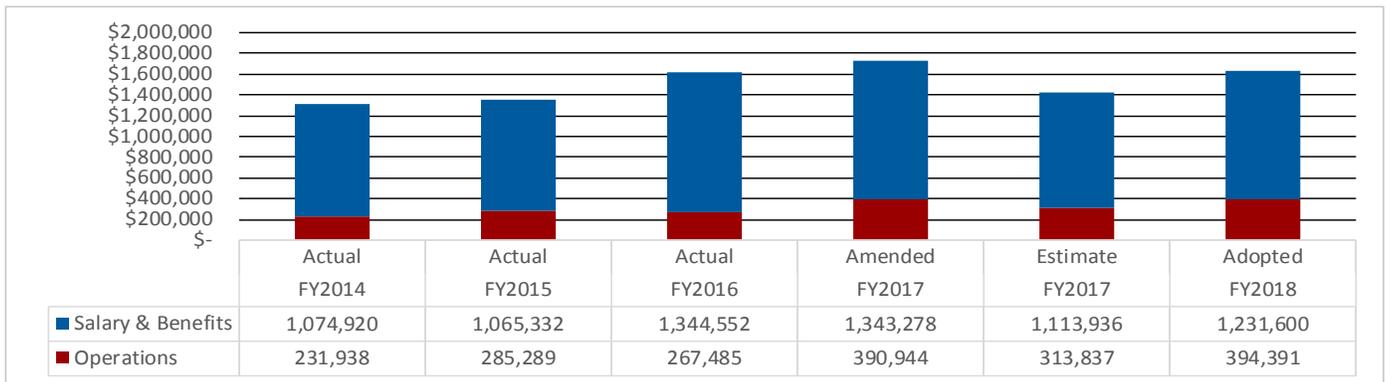
Department Function

The Detention Center houses pre-trial as well as sentenced inmates for the following agencies: Teton County Sheriff’s Office, Jackson Police Department, Wyoming Highway Patrol, Grand Teton National Park, Yellowstone National Park, Wyoming Game and Fish, and the United States Marshal’s Office. Staff are responsible for the care, custody and control of the inmate population. Inmates receive routine and emergency medical treatment, visitation privileges, voluntary church service, detention center library access, and Alcoholics Anonymous classes, if desired.

Fiscal Year 18 Budget Highlights

The highlight for this coming year in the Board of Prisoners (BOP) budget is that it once again is consistent with recent years. This budget tends to remain fairly static because it doesn't usually involve the purchase of new equipment such as vehicles or I.T. equipment. The building does require some fairly significant maintenance costs due to it being over thirty-years-old but these costs are typically born by the facilities/ maintenance division of the county. This year there will be a capital improvement request with the BCC to discuss an improvement on the bathroom and changing room facility for staff. This project will be managed by the facilities / maintenance division. Staffing levels continue to be a challenge for this part of the sheriff's office. New marketing strategies may be proposed to attract candidates for the job which may result in increased marketing costs.

| Board of Prisoners/Jail Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|--|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 1,074,920 | 1,065,332 | 1,344,552 | 1,343,278 | 1,113,936 | 1,231,600 |
| Operations | 231,938 | 285,289 | 267,485 | 390,944 | 313,837 | 394,391 |
| Total | 1,306,858 | 1,350,621 | 1,612,037 | 1,734,222 | 1,427,773 | 1,625,991 |



Human Services

(307) 732-5756, www.tetonwyo.org/sofc

Mission Statement

Every Teton County resident or worker, every time, will receive exactly the Human Services he or she needs without barriers or stigmas, at exactly the right time, with no waste, in an atmosphere of absolute mental, physical, spiritual, and legal safety, for all concerned--clients, families, and service providers.

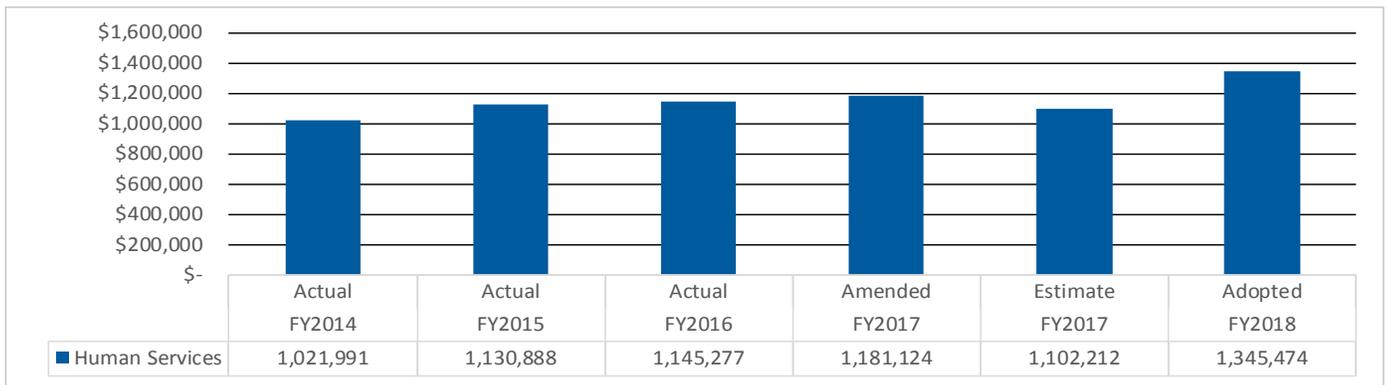
Department Function

The Human Service Systems of Care includes any of the community’s Human Service providers with an interest in optimizing Human Service delivery through enhanced inter-organization coordination. The term “Systems of Care” has been defined as infrastructure with the purpose of using resources efficiently to best serve the clients and community needs as they relate to Human Services. Through greater mutual understanding and programming coordination, the current available resources, including but not limited to, information, professional capabilities and funding, can be fine-tuned to meet the immediate and future needs of the community. Aid given to these agencies is based on a contract between the agency and the County.

Fiscal Year 18 Budget Highlights

FY2018 appropriations are 14% more than FY2017. There are four additions to the number of agencies that receive funding in FY2018 compared to FY2017. See [Appendix B](#) for detail of organizations receiving funds.

| Human Services Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-----------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Human Services | 1,021,991 | 1,130,888 | 1,145,277 | 1,181,124 | 1,102,212 | 1,345,474 |



Public & Environmental Health

Jodie Pond, Director
 460 E. Pearl Avenue
 PO Box 937, Jackson, WY 83001
 307-732-8461, jodie.pond@wyo.gov, www.tetonwyo.org/ph

Vision/Mission Statement

Vision: We envision a safe environment and a healthy community.

Mission Statement: Our mission is to promote the health and wellbeing of the community through protection and prevention efforts in collaboration with the public and other community partners.

Department Function

Public Health Programs and Services: Administration; Community Health; Emergency Preparedness and Response; Environmental Health and Nursing and Clinical Services; County Health Officer; and the Teton District Board of Health

Fiscal Year 18 Budget Highlights

Administration: Implementation of the priorities determined in the Public Health Strategic Plan.

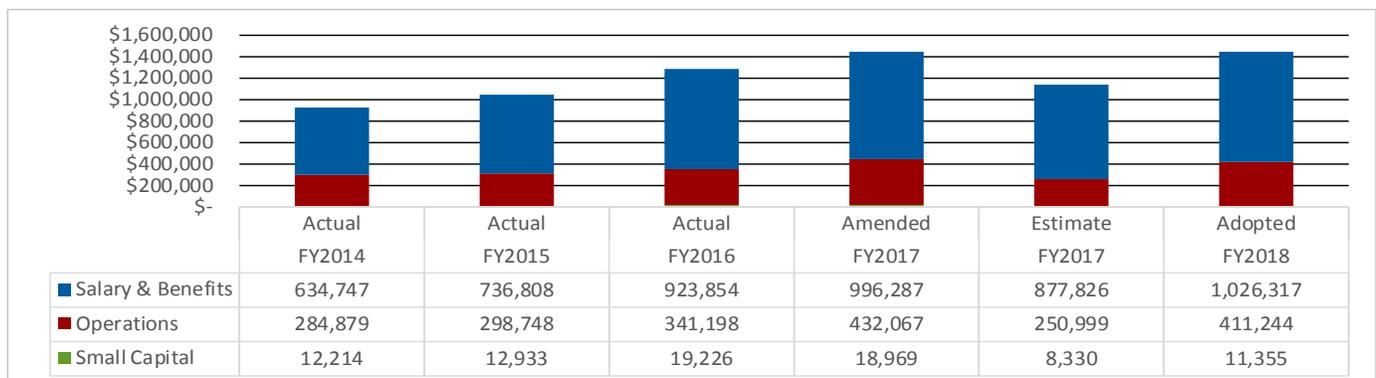
Community Health: Provide leadership in the implementation of the Community Health Improvement Plan. Strategic Directions for the top ten health issues: Access to Care, Healthy and Safe Community Environments, and, Clinical & Preventive Services.

Emergency Preparedness and Response: Strengthen partnerships with local agencies, Provide trainings and exercises for staff and local partners and, update Public Health Preparedness plans.

Environmental Health: Education and Outreach for Radon testing, Provide community training for environmental related risks and hazards and, implement the quality improvement plan for best practices for staff training and inspection protocol.

Nursing and Clinical Services: Establish 3-5 year work plans for both MCH and Communicable Disease programs, implement the Quality Improvement Plan, outreach efforts for prevention of STI's and unintended pregnancies and, assuring access for the Senior 65+ population to receive influenza and pneumococcal vaccinations.

| Public & Environmental Health Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|--|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 634,747 | 736,808 | 923,854 | 996,287 | 877,826 | 1,026,317 |
| Operations | 284,879 | 298,748 | 341,198 | 432,067 | 250,999 | 411,244 |
| Small Capital | 12,214 | 12,933 | 19,226 | 18,969 | 8,330 | 11,355 |
| Total | 931,840 | 1,048,489 | 1,284,278 | 1,447,323 | 1,137,155 | 1,448,916 |



County Health Officer

Dr. Travis Riddell
 Public Health Building
 460 E. Pearl Avenue
 PO Box 937, Jackson WY, 83001
 (307) 733-6401, travisriddell@gmail.com, www.tetonwyo.org/566/County-Health-Officer

Department Function

The County Health Officer is a licensed medical provider in the State of Wyoming that is appointed by Teton County Board of Health to serve as the health officer for Teton County.

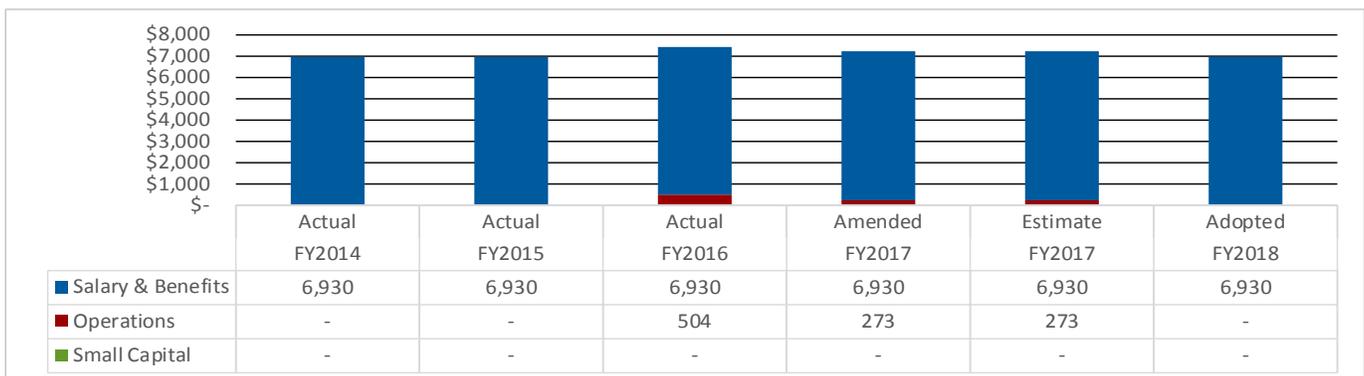
Duties Include:

- To promote the health of Teton County citizens;
- Enforces health laws and regulations;
- Assists with Emergency Preparedness Operations;
- Serves as the Medical Director for the Teton County Public Health Department.

The County Health Officer serves under the direction and supervision of the State Department of Health. The State Department of Health has the authority to make such rules and regulations for the government and direction of the County Health Officers as their judgement may be best suited to maintain public health.

The County receives grant funding from the State to fund the County Health Officer duties and assist in Emergency Preparedness activities.

| County Health Officer Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|--|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 6,930 | 6,930 | 6,930 | 6,930 | 6,930 | 6,930 |
| Operations | - | - | 504 | 273 | 273 | - |
| Small Capital | - | - | - | - | - | - |
| Total | 6,930 | 6,930 | 7,434 | 7,203 | 7,203 | 6,930 |



Information Technology

Todd Fletcher, Manager
 185 S. Willow Street, 1st Floor
 PO Box 3594, Jackson WY, 83001
 (307) 732-8460, tfletcher@tetonwyo.org, www.tetonwyo.org/it/

Mission Statement

Teton County Information Technology (IT) provides proactive and innovative IT services for Teton County government and our community. We provide our services in a strategic, scalable, and sustainable manner which supports the County’s goals of information sharing, fiscal responsibility, and organizational excellence.

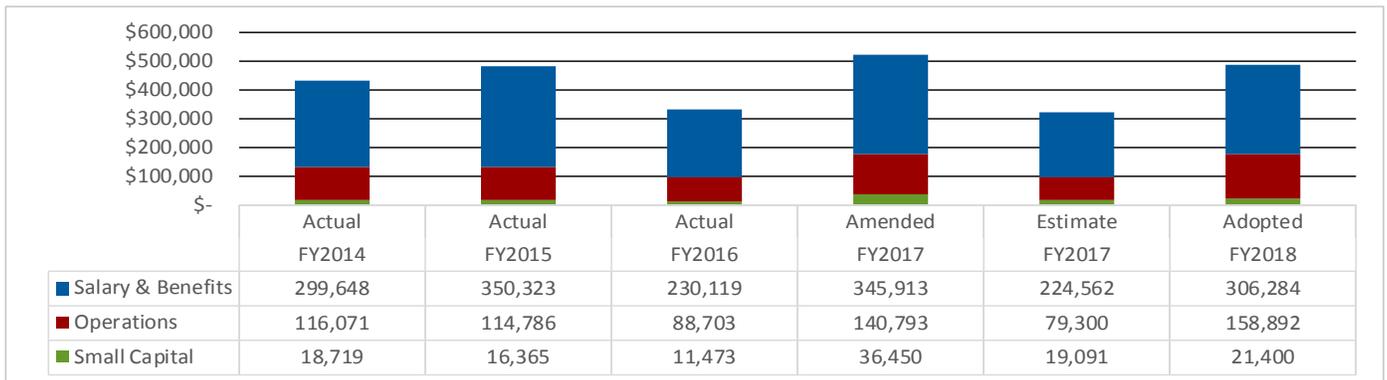
Department Functions

TCIT delivers highly available, scalable, sustainable, and responsive technology for use by County government staff and our community. TCIT secures digital records and sensitive information with special regard for authoritative sources. TCIT provides friendly and ethical services in a team-oriented and collaborative environment, and is committed to serving the County, its agencies, and their strategic needs.

Fiscal Year 18 Budget Highlights

Salaries cover a staff of four; a manager, network specialist, and two IT technicians. There is a marked increase in ‘access fees’ and ‘professional services’ accounts due to a shift from on-premise infrastructure equipment to off-site hosted services, and the needed telecommunications connections with those services. There is also a marked decrease in ‘hardware maintenance’ and ‘software maintenance’ accounts due to a shift from on-premise to hosted services, because of the datacenter costs covering the maintenance. Capital expense under \$5000 is increased to support the shift away from a strict 5-year replacement schedule and instead moving to a “replace as necessary” policy for IT hardware and software. TCIT will reserve funds to replace failing equipment if necessary and where individual departments had not planned for the replacement and do not have the funds needed. Large Capital expenses include two projects; a door access control project and the move of remaining core servers and infrastructure to the County admin building – providing improved access for TCIT staff.

| Information Technology Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|---|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 299,648 | 350,323 | 230,119 | 345,913 | 224,562 | 306,284 |
| Operations | 116,071 | 114,786 | 88,703 | 140,793 | 79,300 | 158,892 |
| Small Capital | 18,719 | 16,365 | 11,473 | 36,450 | 19,091 | 21,400 |
| Total | 434,438 | 481,474 | 330,295 | 523,156 | 322,953 | 486,576 |



Planning & Building

Tyler Sinclair, Director
 Teton County Administrative Building, 200 S. Willow Street, 2nd Floor
 PO Box 1727, Jackson, WY 83001
 (307) 733-3959, www.tetonwyo.org/plan/

Mission Statement

Teton County Planning & Building exists to uphold the community’s vision; serving the residents, workforce, visitors and natural resources by studying and informing policy decisions, applying codes and regulations, and educating on codes, regulations, and policy.

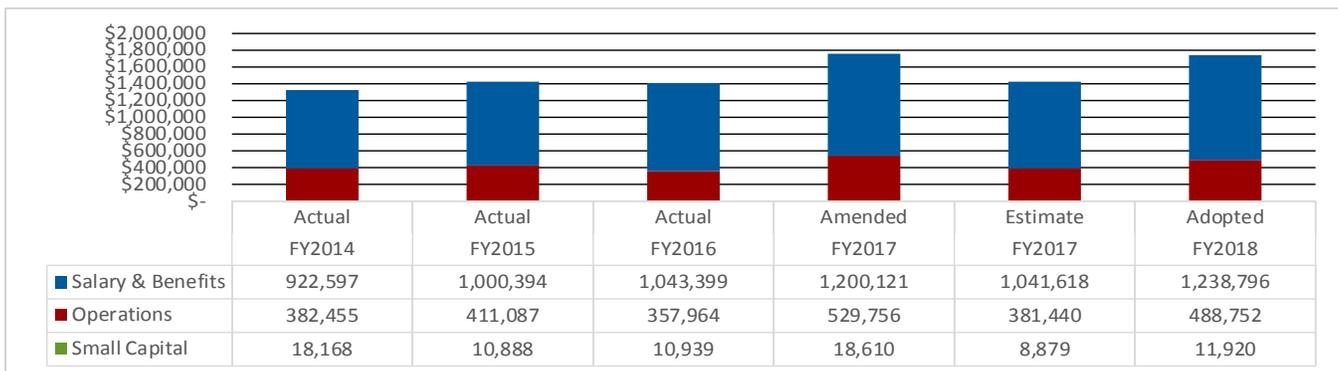
Department Function

The Planning Department administers the Comprehensive Plan and ensures that physical development, use, subdivision, and development options comply with the Land Development Regulations. The Building Department ensures compliance with all building, plumbing, energy efficiency, heating, and cooling codes.

Fiscal Year 18 Budget Highlights

The Planning and Building budget includes professional services funds to complete the major Land Development Regulation updates prioritized by the County: the Natural Resource Protection LDRs Update, the Housing Requirements LDRs Update, and the Town Parking Study. The budget includes a consolidation of file management software which will increase the maintenance and support of the tools that are most used, eliminate superfluous software, and improve the department’s web presence. Otherwise, the budget is largely flat from FY2017.

| Planning & Building Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|--|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 922,597 | 1,000,394 | 1,043,399 | 1,200,121 | 1,041,618 | 1,238,796 |
| Operations | 382,455 | 411,087 | 357,964 | 529,756 | 381,440 | 488,752 |
| Small Capital | 18,168 | 10,888 | 10,939 | 18,610 | 8,879 | 11,920 |
| Total | 1,323,220 | 1,422,369 | 1,412,302 | 1,748,487 | 1,431,937 | 1,739,468 |



Human Resources

Julianne Fries, Director
 PO Box 3594
 200 S. Willow Street
 Jackson, Wyoming 83001
 Main: 307-733-8483, hr@tetonwyo.org, www.tetonwyo.org/hr

Mission Statement

Provides comprehensive human resources programs and services that properly balance the needs and interests of the employees and Teton County. We work in partnership with elected officials, department directors, and division managers, to maximize the potential of our greatest asset – our employees. We support the goals and values of Teton County by developing and implementing policies, programs and services that promote a work environment characterized by fair and equal treatment of staff, open communications, personal accountability, trust and mutual respect.

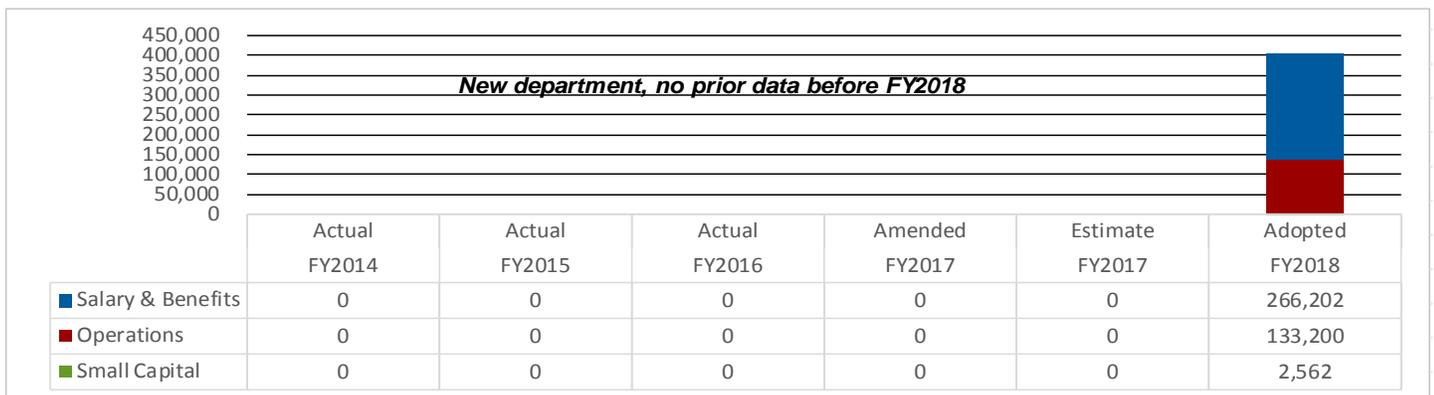
Department Function

Human Resources provides services in the following areas: Recruitment & Hiring; Classification & Compensation Pay Plan; Employee Health & Welfare Benefit Plans; Employment Policies & Procedures; Training and Development programs; Performance Management; and Workers’ Compensation & Unemployment claims.

FY2018 Budget Highlights

For FY2018, the HR Department budget is broken out separately from the Commissioners’ budget for the first time. HR staff increased from 2 to 3 full-time employees (FTE) with the addition of an HR Generalist which came on in late FY2017. In years previous, the budget for county-wide training costs have been included in the general fund, but going forward will be reflected in the HR Budget. This budget reflects a decrease in travel and professional services related to HR projects from last year, but an increase in recruiting, training, and employee engagement events.

| Human Resources Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-----------------------------|---------------|---------------|---------------|----------------|-----------------|----------------|
| Salary & Benefits | 0 | 0 | 0 | 0 | 0 | 266,202 |
| Operations | 0 | 0 | 0 | 0 | 0 | 133,200 |
| Small Capital | 0 | 0 | 0 | 0 | 0 | 2,562 |
| Total | 0 | 0 | 0 | 0 | 0 | 401,964 |



Women, Infants & Children Program (WIC)

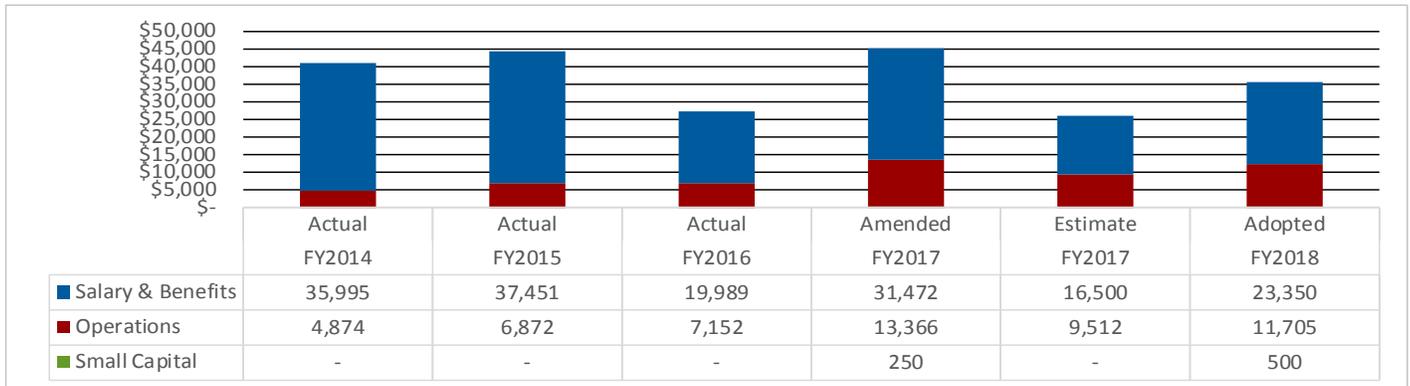
460 East Pearl, Suite 3
 PO Box 6399, Jackson WY, 83002
 (307) 734-1060, www.health.wyo.gov/familyhealth/wic/index.html

Department Function

WIC is the Special Supplemental Nutrition Program for Women, Infants, and Children which serves to safeguard the health of low-income women, infants, & children up to age 5 who are at nutritional risk by providing nutritious supplemental foods, health and nutrition screening and education, breastfeeding support, and referrals to healthcare.

WIC is administered by the State and any County expenditures are fully reimbursed.

| WIC Program Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|--------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 35,995 | 37,451 | 19,989 | 31,472 | 16,500 | 23,350 |
| Operations | 4,874 | 6,872 | 7,152 | 13,366 | 9,512 | 11,705 |
| Small Capital | - | - | - | 250 | - | 500 |
| Total | 40,869 | 44,323 | 27,141 | 45,088 | 26,012 | 35,555 |



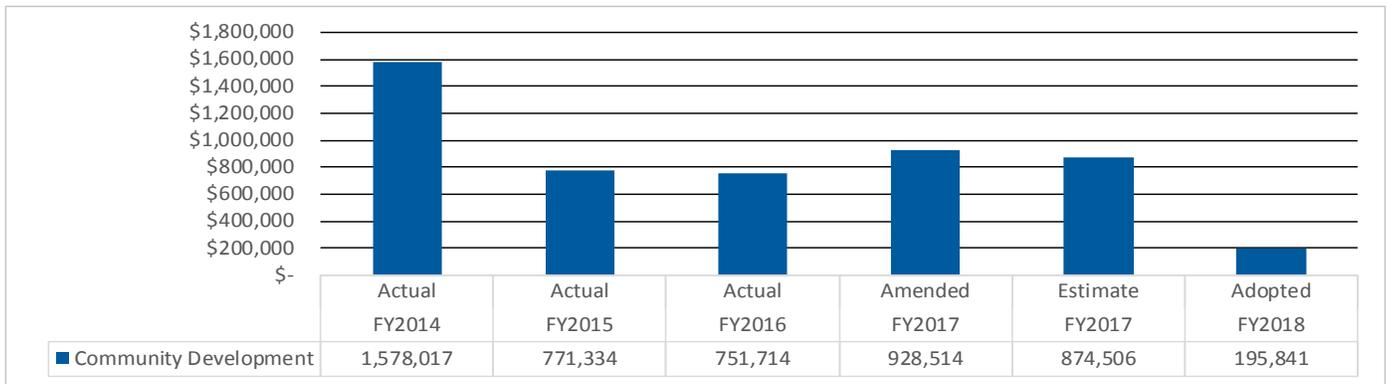
Community Development

Department Function

This Department accounts for expenditures to other County funds and third-party organizations who collectively promote the well-being and quality of life for residents and visitors. The County Clerk ensures the County distributes these funds appropriately. The other funds and third-party organizations administer the funds once distributed. Other funds include Fire/EMS Fund, Parks and Recreation Fund, and Housing Authority Fund. The third-party entities promote tourism, cultural arts, environmental health, and specific events occurring within the County.

See [Appendix C](#) for list of 3rd party organizations.

| Community Development Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|--|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Community Development | 1,578,017 | 771,334 | 751,714 | 928,514 | 874,506 | 195,841 |



Emergency Management

Rich Ochs, Coordinator
 3240 S. Adams Canyon Drive
 Jackson, WY 83001
 307-733-9572, rochs@tetonwyo.org, www.tetonwyo.org/em

Mission Statement

The mission of Teton County Emergency Management is to protect the whole community by organizing, integrating, and supporting all agencies and activities necessary to build, sustain, and improve the capabilities to mitigate against, prepare for, respond to, and recover from natural or human-caused disasters.

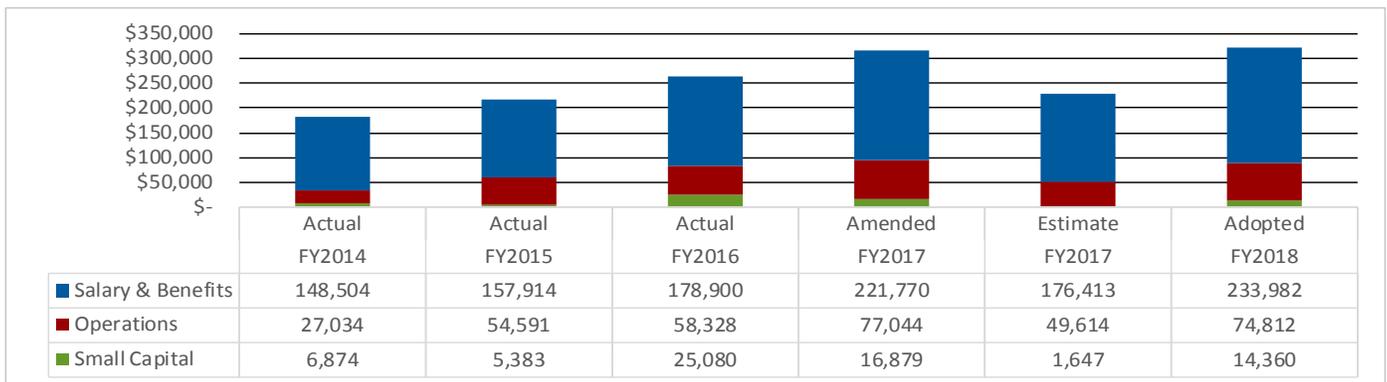
Department Function

Teton County Emergency Management’s responsibilities encompass all phases of emergency management for both Teton County and the Town of Jackson. Additionally, the division performs interoperable communications coordination for public safety agencies.

Fiscal Year 18 Budget Highlights

The FY2018 budget has increased by only 2.4% over FY2017 despite increasing expenses such as communication site fees, fuel, and salary step increases. Over 72% of the Emergency Management budget is salaries and benefits. The remaining 28% consists of office expenses, telecommunications site fees, Emergency Operations Center maintenance and equipment, Community Emergency Response Team expenses, travel, and training. The largest change was an addition to the Professional Services line item in anticipation of the need for contract radio services.

| Emergency Management Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| Salary & Benefits | 148,504 | 157,914 | 178,900 | 221,770 | 176,413 | 233,982 |
| Operations | 27,034 | 54,591 | 58,328 | 77,044 | 49,614 | 74,812 |
| Small Capital | 6,874 | 5,383 | 25,080 | 16,879 | 1,647 | 14,360 |
| Total | 182,412 | 217,888 | 262,308 | 315,693 | 227,674 | 323,154 |



Pathways

Brian Schilling, Coordinator
 Old Library, 320 S. King Street
 PO Box 3594, Jackson, WY 83001
 (307) 732-8573, bschilling@tetonwyo.org, www.tetonwyo.org/pathwy

Mission Statement

To plan/construct the Jackson Hole Community Pathways system; improve bicycling and walking conditions on all streets and roads; enhance community access to quality backcountry trail systems; and institutionalize government and private awareness of the needs of bicyclists, pedestrians, equestrians, and Nordic skiers.

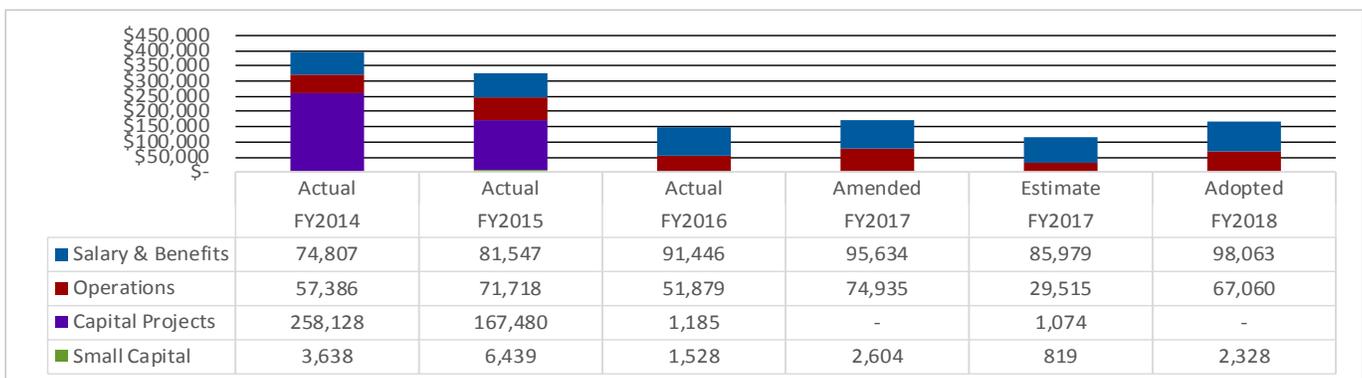
Department Function

Manage the design, planning, construction, operations, and maintenance of the Jackson/Teton County Pathways System. Procure funding, develop capital improvement plans, manage projects, implement programming, and ensure that the needs of pedestrians, cyclists, and others are being met.

Fiscal Year 18 Budget Highlights

On-going or new major projects include: completion of Path 22 - Middle Segment Phase 2, completion of Path 22 - Wilson to Snake River planning and design, completion of 3 Creek to Melody segment of South Park Pathway, and complete interpretive signage for North Highway 89 Pathway. On-going or new smaller miscellaneous projects include: Teton Pass Trail coordination (FHWA), Garaman Flood Mitigation, TOJ Bike Network, and coordination with WYDOT on the South 89 pathway. Other division activities include: implementing automated data collection system per Comp Plan goals; ongoing education and outreach to achieve mode-shift and safety goals; coordination with Parks and Recreation and Road & Levee on capital maintenance; assistance/planning for routine maintenance; and miscellaneous programming that includes marketing, winter and summer maps, and safety programs.

| Pathways Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-----------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| Salary & Benefits | 74,807 | 81,547 | 91,446 | 95,634 | 85,979 | 98,063 |
| Operations | 57,386 | 71,718 | 51,879 | 74,935 | 29,515 | 67,060 |
| Capital Projects | 258,128 | 167,480 | 1,185 | - | 1,074 | - |
| Small Capital | 3,638 | 6,439 | 1,528 | 2,604 | 819 | 2,328 |
| Total | 393,959 | 327,184 | 146,038 | 173,173 | 117,387 | 167,451 |



Facilities Management

185 S. Willow Street, 2nd Floor
 PO Box 3594, Jackson, WY 83001
 307-732-8585, facilities@tetonwyo.org, www.tetonwyo.org

Mission Statement

Our mission is to manage Teton County Facilities in a manner that improves their function, safety, and value for all who use them. We will strive to be of service and fiscally responsible.

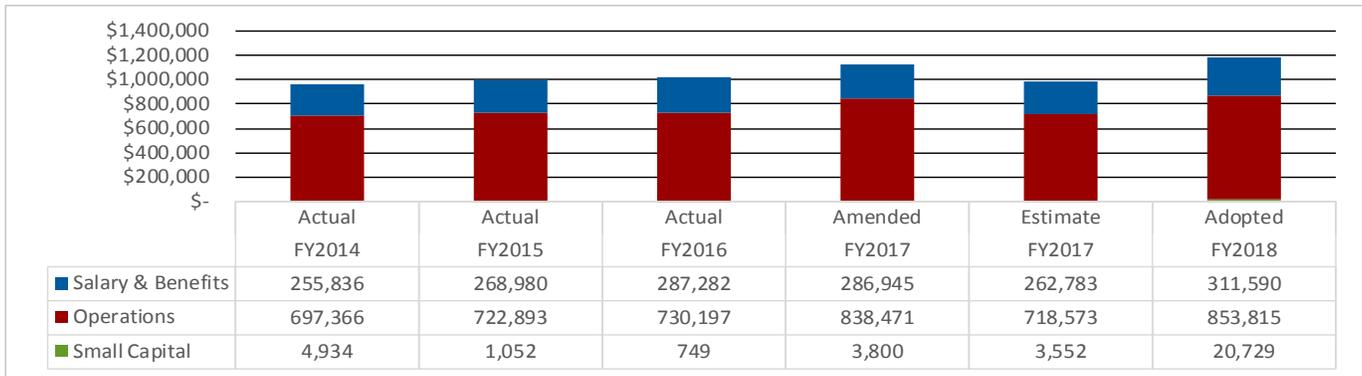
Department Function

Maintain the buildings/assets of Teton County through preventative maintenance and demand maintenance. Additional services include individual office and workspace support for maintenance, relocation of furnishings and equipment, etc. Develop and manage capital projects and energy conservation measures.

Fiscal Year 18 Budget Highlights

The Facilities Maintenance budget for FY2018 has a 5% increase from FY2017 budget. This increase is mainly due to the anticipated increase in the janitorial services as this contract will be put out to bid in FY2018. Approved Capital Projects include Public Health building flooring (\$25k), sidewalk replacements (\$39k), SAR Fire Control System (\$30k), SAR HVAC upgrade (\$20k), architectural and engineering fees for a Jail Lobby Remodel (\$25k), replacement of A/C unit at the Administration Building (\$140k), installation of a security door in the District Court Office (\$8k), and new boiler at Animal Shelter (\$45k).

| Facilities Management Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-----------------------------------|----------------|----------------|------------------|------------------|-----------------|------------------|
| Salary & Benefits | 255,836 | 268,980 | 287,282 | 286,945 | 262,783 | 311,590 |
| Operations | 697,366 | 722,893 | 730,197 | 838,471 | 718,573 | 853,815 |
| Small Capital | 4,934 | 1,052 | 749 | 3,800 | 3,552 | 20,729 |
| Total | 958,136 | 992,925 | 1,018,228 | 1,129,216 | 984,908 | 1,186,134 |

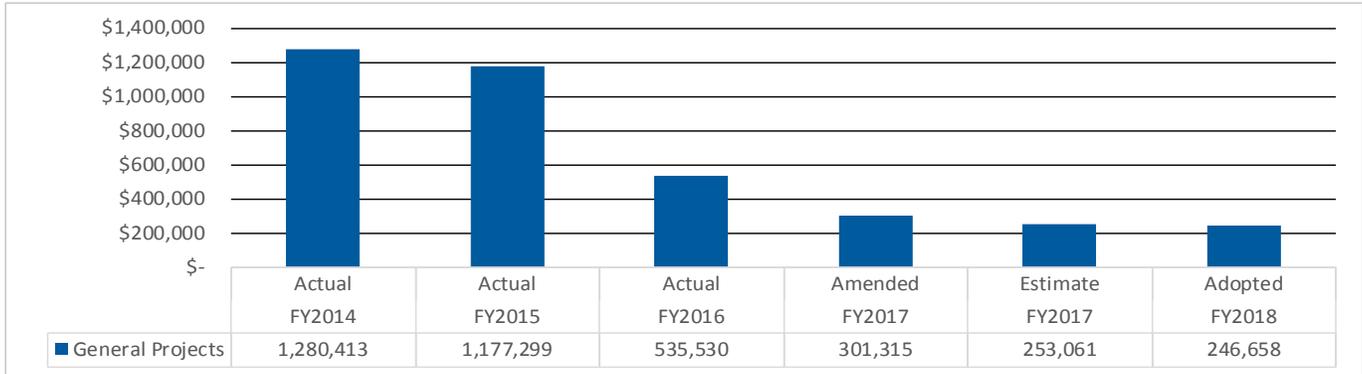


General Projects

Department Function

The General Projects Department maintains expenditures that are not department specific and are generally an administrative function. These include: animal shelter expenses, geographic information system (GIS), litigation, and state land lease for search and rescue facility. Various Department Directors and staff oversee these accounts.

| General Projects Expenditure | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimate | FY2018 Adopted |
|-------------------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| General Projects | 1,280,413 | 1,177,299 | 535,530 | 301,315 | 253,061 | 246,658 |



Teton County, Wyoming
Special Revenue Fund Budgets
Year Ending June 30, 2018

Special Fire Fund

In accordance with WY statute 35-9-201, a county creates a fire protection district “to provide protection from fire and other public safety emergencies for all persons and property within its boundaries, and to contract, including mutual aid agreements, to give or receive such protection to or from one or more other municipal corporations, other fire protection districts, private organizations or individuals.” The County can assess up to 1 mill to fund the rural fire district and this assessment included in the County’s total statutory mill limit of 12.

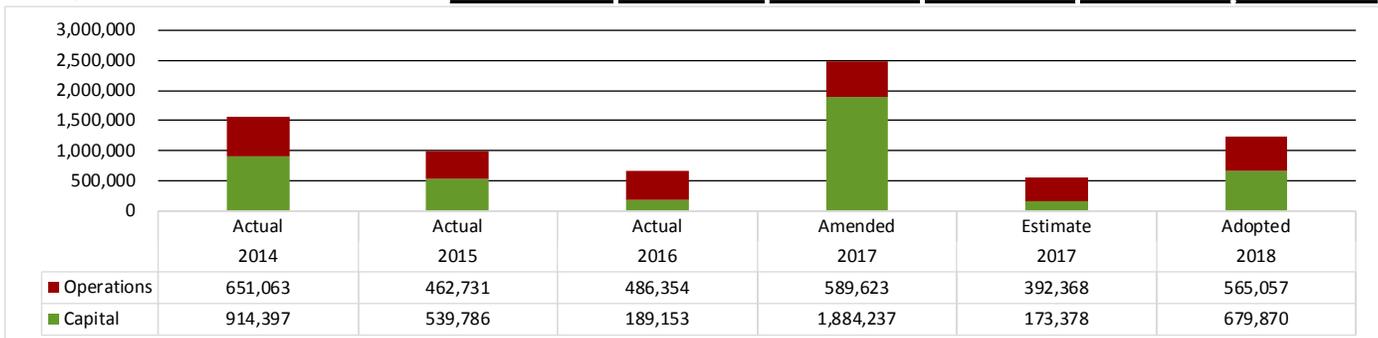
The Special Fire Fund is administered by staff at Jackson Hole Fire/EMS. JH Fire/EMS receives grants for fire mitigation, offsets firefighting costs, and funds capital purchases. The fund is a jointly funded department with actual expenditures funded 55% by the County and 45% by the Town of Jackson.

Fiscal Year 18 Budget Highlights

Capital equipment includes general equipment replacement such as radios, bunker gear, self-contained breathing apparatus, and battery powered extrication tools. Additional capital includes replacement of two wildland fire apparatus and the replacement of our aging training burn building. In the general budget we have an increase in the annual Emergency Fire Suppression Account payment for wildland fire. This increase is based on an increase in assessed value. Another change from previous years is in the area of building maintenance, which has been decreased due to a lack of capacity to manage and complete all the needed repairs simultaneously with the temporary fire station and Station 1 remodeling projects. Most other accounts reflect minor changes to the previous fiscal year.

Special Fire Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Revenues: | | | | | | |
| Property Taxes | 425,203 | 440,561 | 474,739 | 510,083 | 415,005 | 529,240 |
| Intergovernmental | 183,053 | 32,000 | 16,086 | 0 | 0 | 0 |
| Charges for Services | 644,768 | 414,487 | 265,304 | 1,001,177 | 234,562 | 544,992 |
| Contributions | 25,610 | 2,740 | 30,938 | 30,000 | 30,000 | 30,000 |
| Miscellaneous | 23,855 | 23,777 | 17,626 | 8,000 | 6,937 | 7,500 |
| Total revenues | 1,302,489 | 913,565 | 804,693 | 1,549,260 | 686,504 | 1,111,732 |
| Expenditures: | | | | | | |
| Operations | 651,063 | 462,731 | 486,354 | 589,623 | 392,368 | 565,057 |
| Capital | 914,397 | 539,786 | 189,153 | 1,884,237 | 173,378 | 679,870 |
| Total expenditures | 1,565,460 | 1,002,517 | 675,507 | 2,473,860 | 565,746 | 1,244,927 |
| Change in fund balance | (262,971) | (88,952) | 129,186 | (924,600) | 120,758 | (133,195) |
| Beginning fund balance | 1,816,165 | 1,553,194 | 1,464,242 | 1,593,428 | 1,593,428 | 1,714,186 |
| Ending fund balance | 1,553,194 | 1,464,242 | 1,593,428 | 668,828 | 1,714,186 | 1,580,991 |

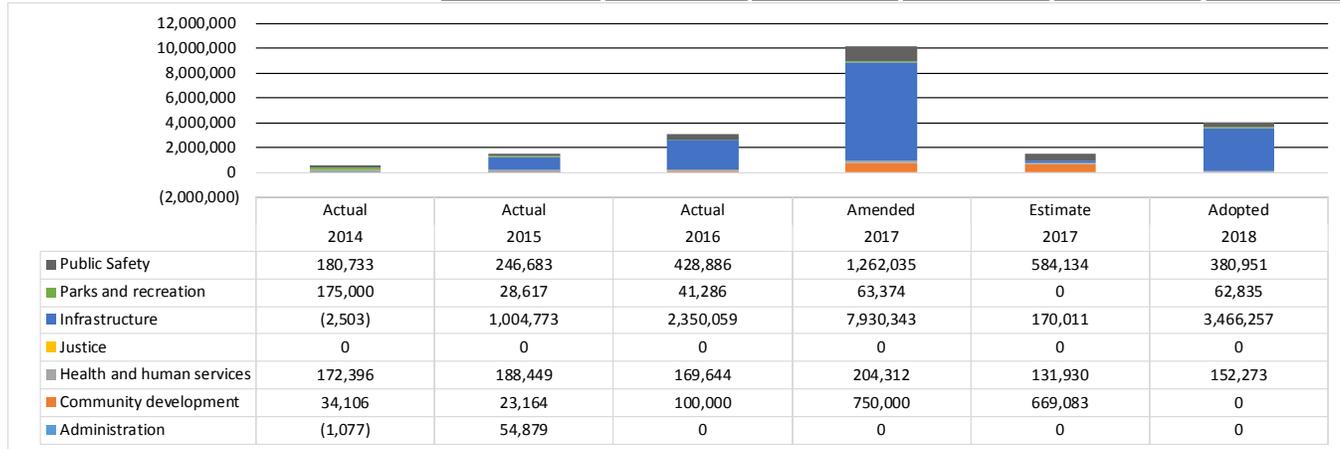


Grants Fund

The Grants Fund maintains all revenues and expenditures for grant agreements. Generally, expenditures are made and a reimbursement request is submitted for repayment. A few grant revenues are received up front and the County must return any funds not expended at grant expiration. Grants cover a range of County services from staff time to capital purchases. The grants are administered by the applicable departments and compliance is maintained by the Clerk. Most grant contracts are renewed annually with adjustments made by the funding agency. The significant increase this year is a result of the State Loan and Investment Board (SLIB) funding the landfill closure project, Fair, and other County capital projects.

Grants Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|---|------------------|------------------|------------------|-------------------|------------------|------------------|
| Revenues: | | | | | | |
| Intergovernmental | 1,036,129 | 1,865,915 | 3,411,847 | 10,601,100 | 2,352,501 | 4,914,949 |
| Total revenues | 1,036,129 | 1,865,915 | 3,411,847 | 10,601,100 | 2,352,501 | 4,914,949 |
| Expenditures: | | | | | | |
| Administration | (1,077) | 54,879 | 0 | 0 | 0 | 0 |
| Community development | 34,106 | 23,164 | 100,000 | 750,000 | 669,083 | 0 |
| Health and human services | 172,396 | 188,449 | 169,644 | 204,312 | 131,930 | 152,273 |
| Justice | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure | (2,503) | 1,004,773 | 2,350,059 | 7,930,343 | 170,011 | 3,466,257 |
| Parks and recreation | 175,000 | 28,617 | 41,286 | 63,374 | 0 | 62,835 |
| Public Safety | 180,733 | 246,683 | 428,886 | 1,262,035 | 584,134 | 380,951 |
| Total expenditures | 558,655 | 1,546,565 | 3,089,875 | 10,210,064 | 1,555,158 | 4,062,316 |
| Excess (deficiency) of revenues over expenditures | 477,474 | 319,350 | 321,972 | 391,036 | 797,343 | 852,633 |
| Other financing sources (uses): | | | | | | |
| Transfers out | (477,474) | (319,350) | (321,972) | (391,036) | (797,343) | (852,633) |
| Change in fund balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning fund balance | 8,516 | 8,516 | 8,516 | 8,516 | 8,516 | 8,516 |
| Ending fund balance | 8,516 | 8,516 | 8,516 | 8,516 | 8,516 | 8,516 |



Jackson Hole Fire/EMS Fund

Mike Moyer, Interim Chief
PO Box 901, Jackson, WY 83001
307-733-4732, mmoyer@tetonwyo.org, www.tetonwyo.org/fire

Mission Statement

The mission of Jackson Hole Fire/EMS is the protection of life and property from the adverse effects of fires, medical emergencies and exposures to man-made and/or natural dangerous conditions. All members, resources and activities are dedicated to providing excellence in fire suppression, emergency medical care, hazard abatement, committed training, aggressive code enforcement and effective public education.

Department Function

Jackson Hole Fire/EMS provides response to a wide variety of fire, rescue and emergency medical incidents as well as electrical inspection, fire inspection and fire investigation services. This is accomplished through the efforts of a combination of paid and volunteer staff.

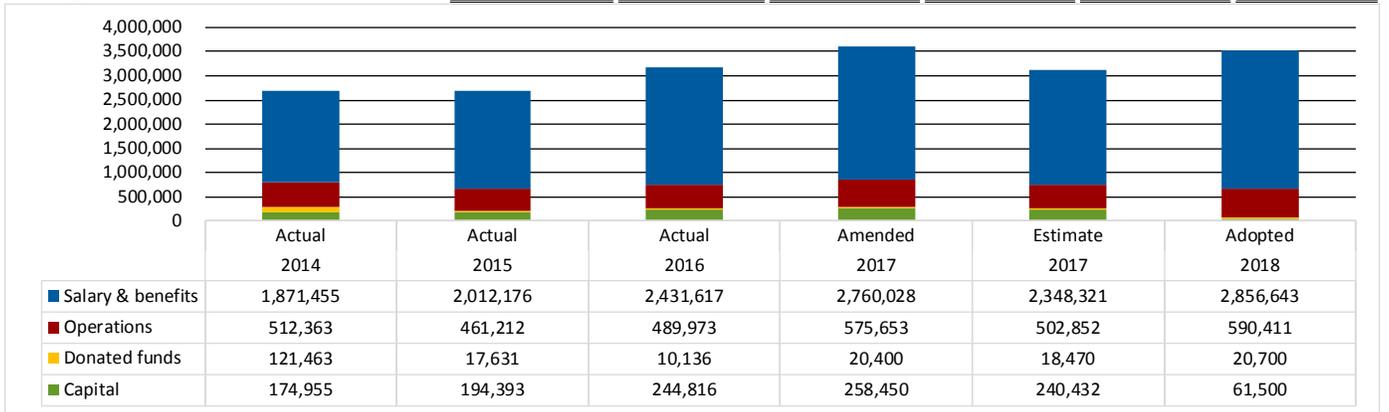
Fiscal Year 18 Budget Highlights

Capital highlights include computer hardware replacements and an additional cardiac monitor defibrillator that allows for additional Advanced Life Support capability during peak periods of call volume and Interfacility transfers.

General budget highlights include an increase in salaries for eclipse staffing and a 10% increase in volunteer call pay, which had been static for 10 years. Wildland fire expenses were increased to reflect a balance between a low fire year and a year such as 2016 with significant local fire impacts. Dispatch expenses show an increase of 20%. IT maintenance reflects the implementation of the new website platform.

Fire/EMS Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Intergovernmental | 5,912 | 2 | 0 | 0 | 0 | 0 |
| Charges for Services | 1,503,186 | 1,471,839 | 2,074,335 | 1,754,059 | 1,560,532 | 1,680,404 |
| Contributions | 286,198 | 194,693 | 168,181 | 175,000 | 151,229 | 147,000 |
| Miscellaneous | 17,010 | 76,273 | 22,035 | 32,272 | 17,655 | 16,000 |
| Total revenues | 1,812,306 | 1,742,807 | 2,264,551 | 1,961,331 | 1,729,416 | 1,843,404 |
| Expenditures: | | | | | | |
| Salary & benefits | 1,871,455 | 2,012,176 | 2,431,617 | 2,760,028 | 2,348,321 | 2,856,643 |
| Operations | 512,363 | 461,212 | 489,973 | 575,653 | 502,852 | 590,411 |
| Donated funds | 121,463 | 17,631 | 10,136 | 20,400 | 18,470 | 20,700 |
| Capital | 174,955 | 194,393 | 244,816 | 258,450 | 240,432 | 61,500 |
| Total expenditures | 2,680,236 | 2,685,412 | 3,176,542 | 3,614,531 | 3,110,075 | 3,529,254 |
| Excess (deficiency) of revenues over expenditures | (867,930) | (942,605) | (911,991) | (1,653,200) | (1,380,659) | (1,685,850) |
| Other financing sources (uses): | | | | | | |
| Transfer from General Fund | 1,401,888 | 1,641,732 | 1,864,546 | 1,748,353 | 1,141,951 | 1,777,330 |
| Transfer from Lodging Tax Fund | 0 | 105,000 | 150,000 | 276,500 | 125,000 | 150,000 |
| Transfer out | (515,523) | (592,597) | (629,424) | (716,040) | (502,006) | (741,480) |
| Total other financing sources (uses) | 886,365 | 1,154,135 | 1,385,122 | 1,308,813 | 764,945 | 1,185,850 |
| Change in fund balance | 18,435 | 211,530 | 473,131 | (344,387) | (615,714) | (500,000) |
| Beginning fund balance | 637,549 | 655,984 | 867,514 | 1,340,645 | 1,340,645 | 724,931 |
| Ending fund balance | 655,984 | 867,514 | 1,340,645 | 996,258 | 724,931 | 224,931 |



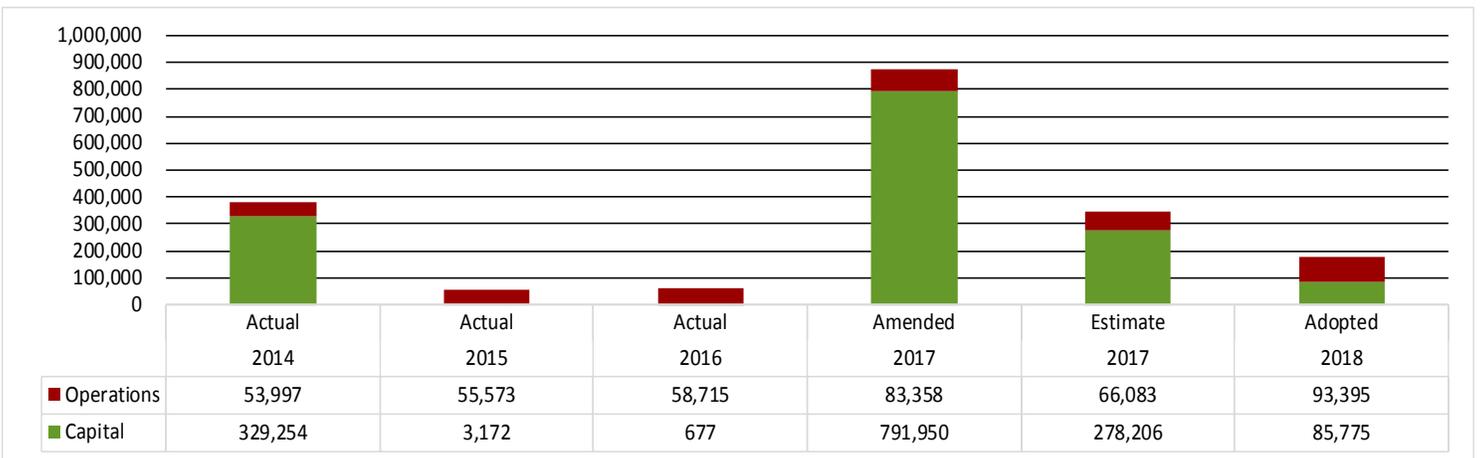
E-911 Fund

This fund receives and expends the 911 Emergency Tax imposed by the County upon the service users within the jurisdiction for which 911 service is to be provided. The funding is to be used for any nonrecurring or recurring costs in the installation, maintenance, or operation of a 911 system.

The FY2018 budget reflects a decrease in budgeted capital due to the replacement of the software Suite used for first responders that was done in FY2017. It has been implemented and it is comprised of Computer Aided Dispatch (CAD), Records Management System (RMS), Jail Management (JMS), Civil Process, and Mobile Systems. The replacement of this system along with the integration of a computerized version of Emergency Medical Dispatch will allow for more accurate call taking, resource dispatching, first responder information/response, records keeping, and better public service when it comes to response. It will also allow the Public Safety/Emergency Dispatcher to ascertain accurate patient information and facilitate the ability to give lifesaving instructions faster, therefore decreasing liability issues. There are only maintenance fees associated with the new software suite.

Enhanced 911 Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Charges for Services | 285,487 | 293,716 | 298,373 | 279,412 | 243,790 | 281,681 |
| Miscellaneous | 6,111 | 3,662 | 4,080 | 5,000 | 2,609 | 5,000 |
| Total revenues | 291,598 | 297,378 | 302,453 | 284,412 | 246,399 | 286,681 |
| Expenditures: | | | | | | |
| Operations | 53,997 | 55,573 | 58,715 | 83,358 | 66,083 | 93,395 |
| Capital | 329,254 | 3,172 | 677 | 791,950 | 278,206 | 85,775 |
| Total expenditures | 383,251 | 58,745 | 59,392 | 875,308 | 344,289 | 179,170 |
| Excess (deficiency) of revenues over expenditures | (91,653) | 238,633 | 243,061 | (590,896) | (97,890) | 107,511 |
| Other financing sources (uses): | | | | | | |
| Transfer out | (140,824) | (149,250) | (149,249) | 0 | 0 | 0 |
| Total other financing sources (uses) | (140,824) | (149,250) | (149,249) | 0 | 0 | 0 |
| Change in fund balance | (232,477) | 89,383 | 93,812 | (590,896) | (97,890) | 107,511 |
| Beginning fund balance | 1,091,336 | 858,859 | 948,242 | 1,042,054 | 1,042,054 | 944,164 |
| Ending fund balance | 858,859 | 948,242 | 1,042,054 | 451,158 | 944,164 | 1,051,675 |



Affordable Housing Fund

April Norton, Director
 320 S. King Street
 P.O. Box 714, Jackson, WY 83001
 307-732-0867, ahnorton@tetonwyo.org, tetonwyo.org/house

Mission Statement

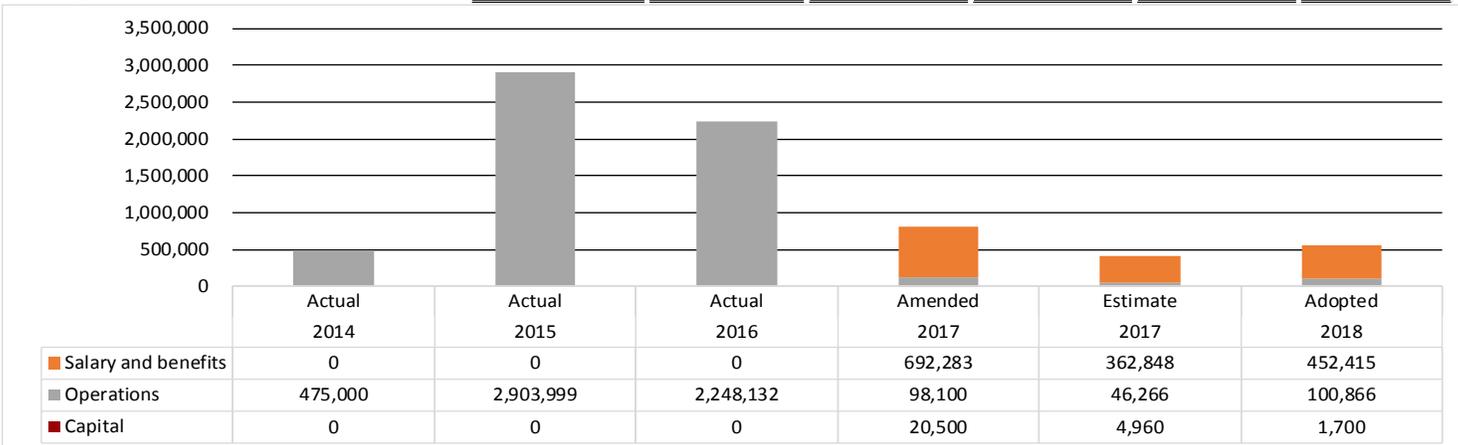
Stabilizing our community by providing healthy housing solutions.

FY2018 Budget Highlights

Due to a FY2017 error, the Housing Department’s FY2018 budget is almost \$250,000 lower than FY2017. Highlights for this year include: \$26,682 for printing, which will cover new costs associated with the recently created Compliance Specialist position; \$3,600 for training; \$43,500 for professional services, including inspections, accounting, and specialized legal work pertaining to restrictions, contracts, ground leases, affidavits, etc.; and \$7,700 for capital expenses, including a new website this fall.

Affordable Housing Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|--|------------------|--------------------|--------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Charges for Services | 489,075 | 1,116,542 | 901,202 | 1,688,890 | 1,607,748 | 1,110,000 |
| Miscellaneous | 12,280 | 6,102 | 68,817 | 1,148,786 | 1,152,626 | 3,000 |
| Total revenues | 501,355 | 1,122,644 | 970,019 | 2,837,676 | 2,760,374 | 1,113,000 |
| Expenditures: | | | | | | |
| Salary and benefits | 0 | 0 | 0 | 692,283 | 362,848 | 452,415 |
| Operations | 475,000 | 2,903,999 | 2,248,132 | 98,100 | 46,266 | 100,866 |
| Capital | 0 | 0 | 0 | 20,500 | 4,960 | 1,700 |
| Total expenditures | 475,000 | 2,903,999 | 2,248,132 | 810,883 | 414,074 | 554,981 |
| Excess (deficiency) of revenues over expenditures | 26,355 | (1,781,355) | (1,278,113) | 2,026,793 | 2,346,300 | 558,019 |
| Other financing sources (uses): | | | | | | |
| Transfer in | 250,000 | 421,000 | 407,500 | 565,083 | 477,979 | 521,981 |
| Total other financing sources (uses) | 250,000 | 421,000 | 407,500 | 565,083 | 477,979 | 521,981 |
| Change in fund balance | 276,355 | (1,360,355) | (870,613) | 2,591,876 | 2,824,279 | 1,080,000 |
| Beginning fund balance | 2,132,935 | 2,409,290 | 1,048,935 | 178,322 | 178,322 | 3,002,601 |
| Ending fund balance | 2,409,290 | 1,048,935 | 178,322 | 2,770,198 | 3,002,601 | 4,082,601 |



Road Fund

Dave Gustafson
 3190 S. Adams Canyon Road
 PO Box 9575, Jackson, WY 83002
 307-733-7190, dgustafson@tetonwyo.org, www.tetonwyo.org

Mission Statement

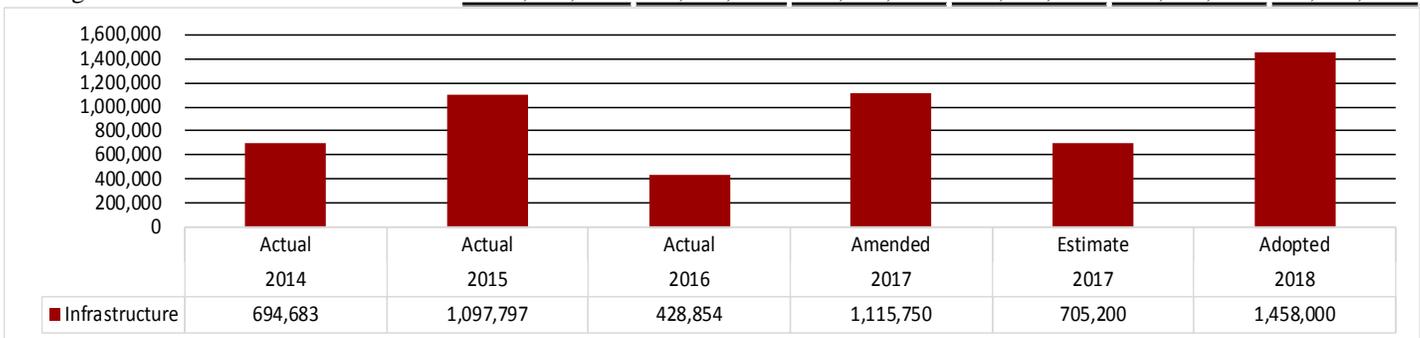
The County Road Fund is established by statute to provide funding for capital construction projects and maintenance of the County roads, bridges, and culverts. State distribution of gasoline tax and severance tax are revenue sources for this fund. The Federal payment of the SRS Title I funds is also a revenue source and allocated for County roads.

FY2018 Budget Highlights

The County Road Construction and Maintenance Fund budget is \$1,458,000. Projects slated for FY2018 include cattle guard replacement, rock fall mitigation, Buffalo Valley Road Chip Seal, Spring Gulch Road paving.

Road Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Gasoline tax | 461,912 | 532,404 | 501,000 | 535,000 | 406,880 | 510,000 |
| Severance tax | 86,275 | 86,526 | 85,513 | 87,000 | 80,743 | 87,000 |
| Intergovernmental | 215,318 | 242,571 | 259,367 | 250,000 | 253,538 | 250,000 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 31,097 | 8,061 | 9,314 | 38,305 | 35,194 | 10,000 |
| Total revenues | 794,602 | 869,562 | 855,194 | 910,305 | 776,355 | 857,000 |
| Expenditures: | | | | | | |
| Infrastructure | 694,683 | 1,097,797 | 428,854 | 1,115,750 | 705,200 | 1,458,000 |
| Total expenditures | 694,683 | 1,097,797 | 428,854 | 1,115,750 | 705,200 | 1,458,000 |
| Excess (deficiency) of revenues over expenditures | 99,919 | (228,235) | 426,340 | (205,445) | 71,155 | (601,000) |
| Other financing sources (uses): | | | | | | |
| Transfer in | 0 | 0 | 197,224 | 0 | 0 | 0 |
| Total other financing sources (uses) | 0 | 0 | 197,224 | 0 | 0 | 0 |
| Change in fund balance | 99,919 | (228,235) | 623,564 | (205,445) | 71,155 | (601,000) |
| Beginning fund balance | 2,106,925 | 2,206,844 | 1,978,609 | 2,602,173 | 2,602,173 | 2,673,328 |
| Ending fund balance | 2,206,844 | 1,978,609 | 2,602,173 | 2,396,728 | 2,673,328 | 2,072,328 |



Parks & Recreation Fund

Steve Ashworth, Director
155 E. Gill Street
PO Box 811, Jackson, WY 83001
307-733-5056, sashworth@tetonwyo.org, www.tetonparksandrec.org

Mission Statement

The Mission of the Teton County/Jackson Parks and Recreation Department is to serve the community through safe and enjoyable parks and recreation opportunities.

Department Function

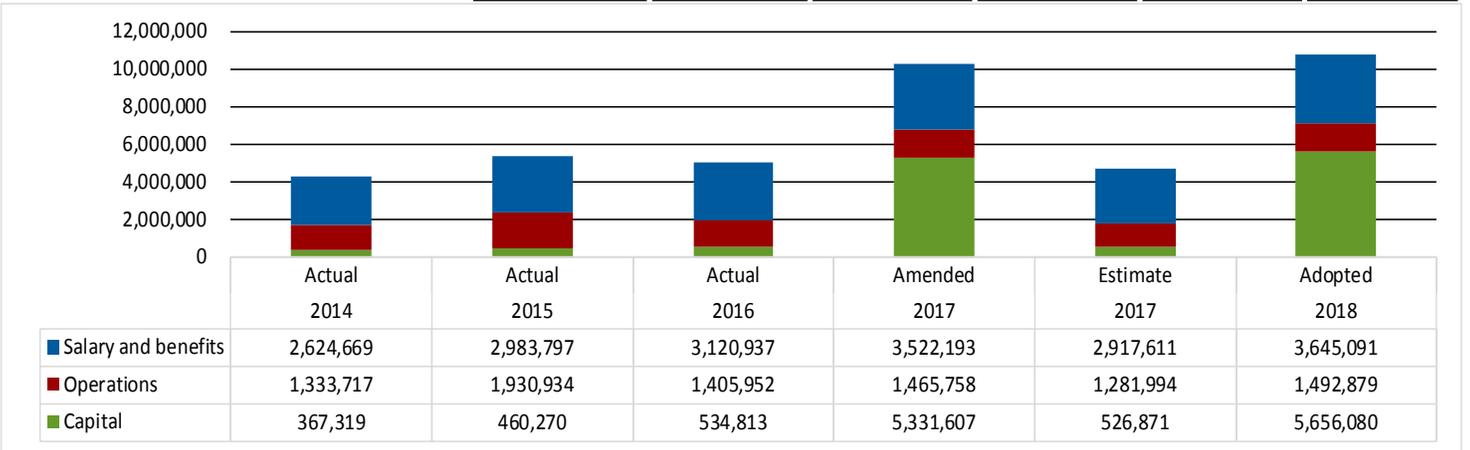
The Teton County/Jackson Parks and Recreation Department is a jointly funded Town and County department with the County having primary oversight responsibilities. The department manages and/or maintains a broad range of facilities including parks, playgrounds, shelters, community recreation center and indoor pools, trail grooming and other outdoor recreation amenities. The Department also manages and/or maintains community infrastructure including Teton County School District #1 athletic facilities, public restrooms, government grounds, pedestrian snow removal, and pathways. The department is the managing agency for Teton County river recreation to include outfitter permitting and regulation and river recreation facility maintenance. The department provides both active and passive recreation programs to the youth, adult and senior members of the community, along with providing after school and summer camp youth programs.

FY2018 Budget Highlights

The FY2018 budget maintains existing service levels for park and facility maintenance. We continue to utilize full time staff within the parks division, however the budget does add one seasonal position. Programming looks to increase services in the afterschool and camp programs, as well as general family programs. We also are looking to increase opportunities and outreach to the Latino community. The River Management Plan will continue to be integrated into the programming division, and anticipate a long-range management strategy moving forward. Service levels in the Recreation Center will remain consistent, with an emphasis on facility repair and maintenance. The department will continue to work to increase revenues through sponsorships, donations and grants.

Parks and Recreation Fund

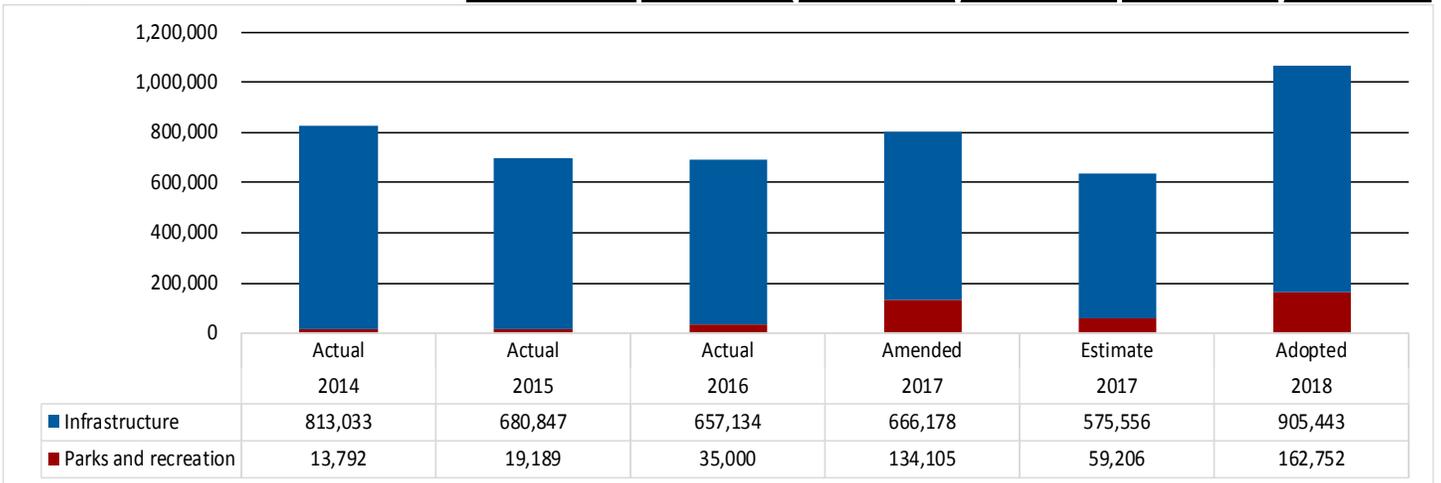
| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues: | | | | | | |
| Intergovernmental | 33,550 | 606,219 | 25,949 | 33,901 | 0 | 30,135 |
| Charges for Services | 2,559,114 | 2,891,331 | 3,221,830 | 5,453,493 | 3,015,247 | 6,978,720 |
| Licenses and Permits | 0 | 24,650 | 156,448 | 135,117 | 135,411 | 127,000 |
| Contributions | 36,355 | 29,090 | 32,567 | 33,239 | 35,935 | 16,000 |
| Miscellaneous | 22,392 | 26,000 | 20,805 | 10,072 | 11,690 | 5,000 |
| Total revenues | 2,651,411 | 3,577,290 | 3,457,599 | 5,665,822 | 3,198,283 | 7,156,855 |
| Expenditures: | | | | | | |
| Salary and benefits | 2,624,669 | 2,983,797 | 3,120,937 | 3,522,193 | 2,917,611 | 3,645,091 |
| Operations | 1,333,717 | 1,930,934 | 1,405,952 | 1,465,758 | 1,281,994 | 1,492,879 |
| Capital | 367,319 | 460,270 | 534,813 | 5,331,607 | 526,871 | 5,656,080 |
| Total expenditures | 4,325,705 | 5,375,001 | 5,061,702 | 10,319,558 | 4,726,476 | 10,794,050 |
| Excess (deficiency) of revenues over expenditures | (1,674,294) | (1,797,711) | (1,604,103) | (4,653,736) | (1,528,193) | (3,637,195) |
| Other financing sources (uses): | | | | | | |
| Transfer from General Fund | 1,632,649 | 1,588,085 | 1,826,281 | 4,138,097 | 1,465,534 | 2,782,195 |
| Transfer from Lodging Tax Fund | 32,390 | 240,000 | 240,000 | 542,895 | 249,168 | 355,000 |
| Total other financing sources (uses) | 1,665,039 | 1,828,085 | 2,066,281 | 4,680,992 | 1,714,702 | 3,137,195 |
| Change in fund balance | (9,255) | 30,374 | 462,178 | 27,256 | 186,509 | (500,000) |
| Beginning fund balance | 264,596 | 255,341 | 285,715 | 747,893 | 747,893 | 934,402 |
| Ending fund balance | 255,341 | 285,715 | 747,893 | 775,149 | 934,402 | 434,402 |



Lodging Tax Fund

As previously discussed in the revenue section of this document, the Lodging Tax Fund accounts for the 30% Visitor Impact Services which includes, but is not limited to, provision of vehicle parking, public transportation, public restrooms, pedestrian and bicycle pathways, museums and other displays. The FY2018 Lodging Tax Fund budget expenditures include funding for the START bus system, Fire/EMS services, Parks & Recreation public restroom cleaning and shop renovations, Pathways way-finding signage program and sealcoating, County Fairgrounds horse stalls, Grand Targhee transit support, Jackson Hole Historical Society and Museum operations, and visitor impacts related to the 2017 total solar eclipse.

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Lodging Tax | 928,828 | 1,026,629 | 1,177,488 | 1,154,205 | 974,072 | 1,264,792 |
| Miscellaneous | 4,019 | 2,549 | 2,051 | 3,000 | 1,466 | 3,000 |
| Total revenues | 932,847 | 1,029,178 | 1,179,539 | 1,157,205 | 975,538 | 1,267,792 |
| Expenditures: | | | | | | |
| Infrastructure | 813,033 | 680,847 | 657,134 | 666,178 | 575,556 | 905,443 |
| Parks and recreation | 13,792 | 19,189 | 35,000 | 134,105 | 59,206 | 162,752 |
| Total expenditures | 826,825 | 700,036 | 692,134 | 800,283 | 634,762 | 1,068,195 |
| Excess (deficiency) of revenues over expenditures | 106,022 | 329,142 | 487,405 | 356,922 | 340,776 | 199,597 |
| Other financing uses: | | | | | | |
| Transfer to General Fund | 0 | 0 | 0 | 0 | 0 | (152,346) |
| Transfer to Parks and Recreation Fund | (224,390) | (240,000) | (240,000) | (542,895) | (349,241) | (355,000) |
| Transfer to Fire/EMS Fund | (101,900) | (105,000) | (150,000) | (150,000) | (125,000) | (150,000) |
| Total other financing sources (uses) | (326,290) | (345,000) | (390,000) | (692,895) | (474,241) | (657,346) |
| Change in fund balance | (220,268) | (15,858) | 97,405 | (335,973) | (133,465) | (457,749) |
| Beginning fund balance | 603,407 | 383,139 | 367,281 | 464,686 | 464,686 | 331,221 |
| Ending fund balance | 383,139 | 367,281 | 464,686 | 128,713 | 331,221 | (126,528) |



County Fair Fund

Kaitlyn Mangis
305 W. Snow King Avenue
PO Box 3075, Jackson, WY 83001
307-733-5289, info@tetoncountyfair.com, www.tetoncountyfair.com

Mission Statement

To produce an exceptional fair and administer the year-round use of the fairgrounds while promoting the western heritage, and uniting urban and rural communities in celebration.

Department Function

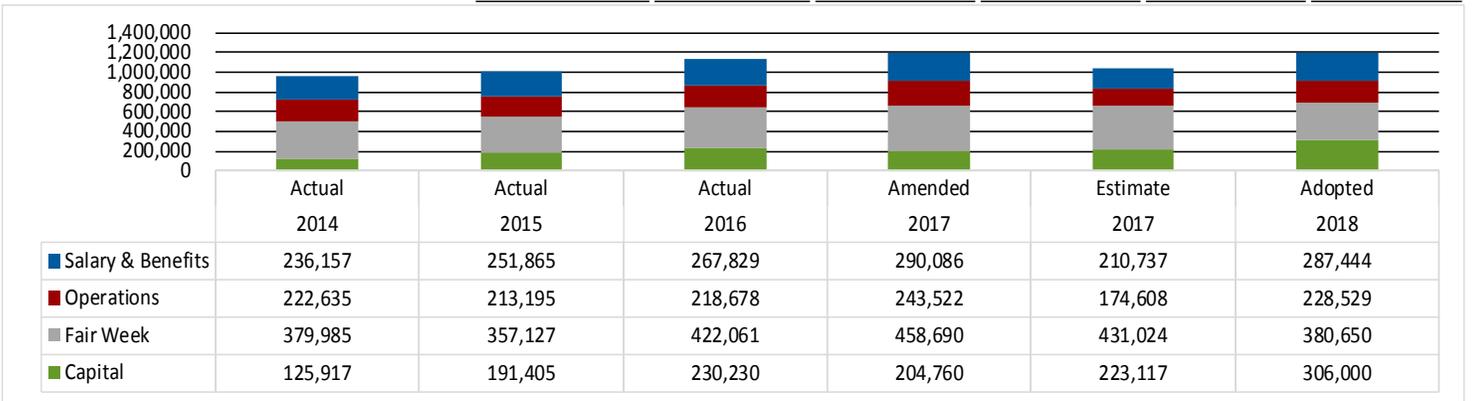
To provide safe, clean and accessible facilities to community members and visitors
Provide unique and innovative events that promote western heritage culture and meet community needs
Ensure events are inclusive and appropriate for all ages and abilities
Ensure transparent and active public communication and outreach

Fiscal Year 18 Budget Highlights

The FY2018 County Fair and Fairgrounds Fund has a slight increase of \$5,565 from the FY2017 budget. Operationally, the service level will remain the same in FY2018. Approved capital projects and purchases include: Heritage Arena sand (\$20K), new horse stalls (\$135K), addition of Warm-Up Arena (\$30K), Rodeo Arena Sand (\$30K), and a new John Deer Tractor (\$80K).

County Fair Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Property Taxes | 699,971 | 697,204 | 701,432 | 686,959 | 555,173 | 686,960 |
| Charges for Services | 195,177 | 163,507 | 148,764 | 139,500 | 131,016 | 127,600 |
| Fair Week | 327,689 | 287,921 | 286,051 | 284,000 | 322,572 | 303,500 |
| Contributions | 30,000 | 15,500 | 500 | 750 | 1,182 | 0 |
| Miscellaneous | 8,595 | 3,561 | 23,364 | 5,650 | 5,384 | 2,000 |
| Total revenues | 1,261,432 | 1,167,693 | 1,160,111 | 1,116,859 | 1,015,327 | 1,120,060 |
| Expenditures: | | | | | | |
| Salary & Benefits | 236,157 | 251,865 | 267,829 | 290,086 | 210,737 | 287,444 |
| Operations | 222,635 | 213,195 | 218,678 | 243,522 | 174,608 | 228,529 |
| Fair Week | 379,985 | 357,127 | 422,061 | 458,690 | 431,024 | 380,650 |
| Capital | 125,917 | 191,405 | 230,230 | 204,760 | 223,117 | 306,000 |
| Total expenditures | 964,694 | 1,013,592 | 1,138,798 | 1,197,058 | 1,039,486 | 1,202,623 |
| Excess (deficiency) of revenues over expenditures | 296,738 | 154,101 | 21,313 | (80,199) | (24,159) | (82,563) |
| Change in fund balance | 296,738 | 154,101 | 21,313 | (80,199) | (24,159) | (82,563) |
| Beginning fund balance | 250,871 | 547,609 | 701,710 | 723,023 | 723,023 | 698,864 |
| Ending fund balance | 547,609 | 701,710 | 723,023 | 642,824 | 698,864 | 616,301 |



Teton County, Wyoming
Capital Projects Fund Budgets
Year Ended June 30, 2018

Capital Projects Fund

The Capital Projects Fund (CPF) has historically held a fund balance as an emergency reserve in the event of a catastrophic event to County assets. In FY2015, the County formalized the reserve and approved the Emergency Reserve/Capital Projects Fund Policy (ERCP from page 15) which changes the function of the CPF.

The Emergency Reserve portion of the policy requires the CPF to maintain an Emergency Capital Reserve equal to 20% of the prior audited fiscal year GF revenues with any use being approved by the Commissioners. The Emergency Capital Reserve is intended to address extreme emergency events or a catastrophic loss of a capital asset or a one-time capital asset acquisition.

The Capital Projects Fund portion of the policy states the CPF will now be used to serve the County's CIP and fund yearly capital projects as determined during the annual budget process. This will remove capital from the GF, therefore making the GF reflect only operational expenditures. After approving capital in the budget, an interfund transfer from the GF to the CPF will be budgeted for the appropriated capital expenditures. On December 31 of the current budget year, after the prior year audit is closed, any unspent capital appropriations for the prior year will be credited to the current year budgeted transfer. This re-appropriation manages the CPF committed fund balance to account for current year capital year expenditures.

Prior to FY2015, all capital purchases outside of SPET and Special Revenue Funds were made through the GF. Since FY2017 is the second full year of annual capital purchases from the CPF, there is only two annual comparisons. Therefore, we have presented the 2013-2015 capital purchases from the GF and the combined FY2018 purchases in the second table below to help provide transparency.

Capital Projects Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|--|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Revenues: | | | | | | |
| Miscellaneous | 40,703 | 41,387 | 41,912 | 40,000 | 33,242 | 40,000 |
| Total revenues | 40,703 | 41,387 | 41,912 | 40,000 | 33,242 | 40,000 |
| Expenditures: | | | | | | |
| Administration | 0 | 0 | 194,934 | 1,123,082 | 797,725 | 622,416 |
| Community development | 0 | 3,164,058 | 1,234,905 | 46,500 | 34,841 | 65,000 |
| Health and human services | 0 | 0 | 218,630 | 123,700 | 86,097 | 25,000 |
| Justice | 0 | 0 | 75,148 | 10,000 | 0 | 0 |
| Infrastructure | 0 | 0 | 872,501 | 4,178,899 | 1,562,047 | 5,180,574 |
| Public safety | 0 | 0 | 717,318 | 842,681 | 619,044 | 492,437 |
| Total expenditures | 0 | 3,164,058 | 3,313,436 | 6,324,862 | 3,099,754 | 6,385,427 |
| Excess (deficiency) of revenues over expenditures | 40,703 | (3,122,671) | (3,271,524) | (6,284,862) | (3,066,512) | (6,345,427) |
| Other financing sources (uses): | | | | | | |
| Special item - contribution to other entities | 0 | 0 | 0 | (1,300,000) | (120,284) | (1,196,485) |
| Transfer in | 318,878 | 3,200,000 | 7,483,811 | 7,580,801 | 7,656,957 | 6,025,977 |
| Transfer out | 0 | 0 | (1,603,425) | (2,880,525) | (261,239) | (2,484,065) |
| Total other financing sources (uses) | 318,878 | 3,200,000 | 5,880,386 | 3,400,276 | 7,275,434 | 2,345,427 |
| Change in fund balance | 359,581 | 77,329 | 2,608,862 | (2,884,586) | 4,208,922 | (4,000,000) |
| Beginning fund balance | 6,355,377 | 6,714,958 | 6,792,287 | 9,401,149 | 9,401,149 | 13,610,071 |
| Ending fund balance | 6,714,958 | 6,792,287 | 9,401,149 | 6,516,563 | 13,610,071 | 9,610,071 |

The below chart combines prior year capital from the General Fund with FY2018 budget for the Capital Projects Fund for analytical purposes:

| | General Fund/ Capital Projects | General Fund/ Capital Projects | Capital Projects | | | |
|---------------------------|--------------------------------------|---|------------------|-----------------|------------------|-----------------|
| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
| Expenditures: | | | | | | |
| Administration | 466,539 | 455,618 | 194,934 | 1,123,082 | 797,725 | 622,416 |
| Community development | 370,313 | 2,164,058 | 1,234,905 | 1,550,015 | 155,125 | 2,261,485 |
| Health and human services | 37,325 | 24,000 | 218,630 | 123,700 | 86,097 | 25,000 |
| Justice | 0 | 0 | 75,148 | 10,000 | 0 | 0 |
| Infrastructure | 105,599 | 147,422 | 872,501 | 4,178,899 | 1,562,047 | 5,180,574 |
| Parks and recreation | 0 | 0 | 259,892 | 2,661,363 | 134,849 | 1,450,240 |
| Public safety | 378,409 | 372,960 | 860,851 | 858,328 | 623,874 | 526,262 |
| Total expenditures | 1,358,185 | 3,164,058 | 3,716,861 | 10,505,387 | 3,359,718 | 10,065,977 |

2010 Pathways Specific Purpose Tax Fund

In 2010, voters approved \$850,000 for the acquisition of land and/or easements, and for the cost of planning, engineering, and construction of a pathway from the Town of Jackson to the north side of the Gros Ventre River along Highway 89. Any excess funds shall be placed into a designated account, of which the principal and interest shall be used for operations and maintenance of the North Highway 89 Pathway from the northern Jackson town limits to the north side of the Gros Ventre River. For FY2018, it is estimated \$61,078 remains available to maintain the pathway. The Pathways Department administers the funds and has budgeted \$39,470 as contingency for repairs and maintenance as needed.

2010 Pathways SPET

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|---------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Revenues: | | | | | | |
| Sales and use taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 735 | 517 | 445 | 500 | 191 | 500 |
| Total revenues | 735 | 517 | 445 | 500 | 191 | 500 |
| Expenditures: | | | | | | |
| Infrastructure | 302 | 6,939 | 17,460 | 60,000 | 43,112 | 39,470 |
| Total expenditures | 302 | 6,939 | 17,460 | 60,000 | 43,112 | 39,470 |
| Change in fund balance | 433 | (6,422) | (17,015) | (59,500) | (42,921) | (38,970) |
| Beginning fund balance | 127,003 | 127,436 | 121,014 | 103,999 | 103,999 | 61,078 |
| Ending fund balance | 127,436 | 121,014 | 103,999 | 44,499 | 61,078 | 22,108 |

2010 Wilson Specific Purpose Tax Fund

In 2010, voters approved \$1,000,000 for the acquisition of land and/or easements, site planning, engineering, environmental review, permitting and if funds are available after land acquisition and permitting, begin construction for: improved river access, parking, traffic flow on the west of the Snake River at the Wyoming State Hwy. 22 bridge near Wilson; improved river access, parking, and traffic flow on the south side of the Snake River at the Wyoming State Hwy. 89 bridge in South Park; and recreational enhancements/safety improvements on the west side of the Snake River at the WY State Hwy. 22 bridge near Wilson.

For FY2018, it is estimated \$311,847 remains to be spent. Teton County Engineering and the Parks and Recreation Departments are administering the funds and intend to expend \$50,000 in FY2018 for completion of the Wilson Boat Ramp and parking area.

2010 Wilson SPET

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Revenues: | | | | | | |
| Sales and use taxes | 793,905 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 1,360 | 3,002 | 1,528 | 1,000 | 855 | 1,000 |
| Total revenues | 795,265 | 3,002 | 1,528 | 1,000 | 855 | 1,000 |
| Expenditures: | | | | | | |
| Parks and recreation | 126,600 | 362,332 | 123,073 | 327,000 | 14,445 | 50,000 |
| Total expenditures | 126,600 | 362,332 | 123,073 | 327,000 | 14,445 | 50,000 |
| Change in fund balance | 668,665 | (359,330) | (121,545) | (326,000) | (13,151) | (49,000) |
| Beginning fund balance | 137,208 | 805,873 | 446,543 | 324,998 | 324,998 | 311,847 |
| Ending fund balance | 805,873 | 446,543 | 324,998 | (1,002) | 311,847 | 262,847 |

2010 Parks & Recreation Specific Purpose Tax Fund

In 2010, voters approved the design, planning, engineering, and construction of necessary roof, pool, and general capital repair and replacement of existing infrastructure in the Teton County/Jackson Parks and Recreation Center. Also, the funding of design, planning, and engineering of a facility expansion to include wellness and fitness opportunities; community gathering space; youth, family and senior recreational areas; and associated infrastructure. For FY2018, it is estimated \$433,974 remains available to spend. The Parks and Recreation Department is administering the funds and intends to spend a significant amount, \$400,000, on construction documents for Recreation Center upgrades.

2010 Parks & Recreation SPET

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Revenues: | | | | | | |
| Sales and use taxes | 717,842 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 3,157 | 3,551 | 2,319 | 1,000 | 1,135 | 1,000 |
| Total revenues | 720,999 | 3,551 | 2,319 | 1,000 | 1,135 | 1,000 |
| Expenditures: | | | | | | |
| Parks and recreation | 92,533 | 171,166 | 264,278 | 492,786 | 55,711 | 400,000 |
| Total expenditures | 92,533 | 171,166 | 264,278 | 492,786 | 55,711 | 400,000 |
| Change in fund balance | 628,466 | (167,615) | (261,959) | (491,786) | (24,200) | (399,000) |
| Beginning fund balance | 259,282 | 887,748 | 720,133 | 458,174 | 458,174 | 433,974 |
| Ending fund balance | 887,748 | 720,133 | 458,174 | (33,612) | 433,974 | 34,974 |

2012 Landfill Closure Specific Purpose Tax Fund

In 2012, voters approved \$14,517,821 for the funding of design, planning, engineering, and implementation of the closure, environmental monitoring, and mitigation of the existing Teton County Landfill at Horse Thief Canyon. Also, for the funding of design, planning, engineering, possible land acquisition and/or easements, and initial facility construction of an expanded trash transfer/recycling/composting facility. FY2018 will begin with an estimated fund balance of \$12,157,356. The project is underway and to close and cap the landfill. The County's engineering team and construction contractors have successfully identified cost-saving measures when addressing the ongoing construction of the transfer station in concert with the closure project. Completion of the overall landfill closure and facility improvements is expected by 2020.

2012 Landfill Closure SPET

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|--|----------------|------------------|-------------------|--------------------|-------------------|--------------------|
| Revenues: | | | | | | |
| Sales and use taxes | 705,721 | 8,510,262 | 5,301,837 | 0 | 0 | 0 |
| Contributions | 600 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 1,034 | 14,347 | 49,073 | 40,000 | 34,045 | 20,000 |
| Total revenues | 707,355 | 8,524,609 | 5,350,910 | 40,000 | 34,045 | 20,000 |
| Expenditures: | | | | | | |
| Infrastructure | 249,572 | 460,184 | 655,405 | 5,397,425 | 927,476 | 3,986,434 |
| Total expenditures | 249,572 | 460,184 | 655,405 | 5,397,425 | 927,476 | 3,986,434 |
| Excess (deficiency) of revenues over expenditures | 457,783 | 8,064,425 | 4,695,505 | (5,357,425) | (893,431) | (3,966,434) |
| Other financing sources (uses): | | | | | | |
| Transfer in | 150,000 | 0 | 0 | 0 | 0 | 0 |
| Transfer out | 0 | 0 | (510,000) | 0 | 0 | 0 |
| Total other financing sources (uses) | 150,000 | 0 | (510,000) | 0 | 0 | 0 |
| Change in fund balance | 607,783 | 8,064,425 | 4,185,505 | (5,357,425) | (893,431) | (3,966,434) |
| Beginning fund balance | 193,074 | 800,857 | 8,865,282 | 13,050,787 | 13,050,787 | 12,157,356 |
| Ending fund balance | 800,857 | 8,865,282 | 13,050,787 | 7,693,362 | 12,157,356 | 8,190,922 |

2014 Pathways Specific Purpose Tax Fund

In 2014, voters approved \$3,500,000 for the purpose of acquiring land and/or easements, the relocation and replacement of any impacted utilities, and for the cost of planning, engineering, and construction of a pathway and associated amenities from 3 Creek Ranch to Melody Ranch along South Park Loop Road. In 2017, \$1.5M in excess funds were voted and approved to be reallocated to a new Pathways SPET project (see page 103). Any other excess funds, including any unused contingency funds, shall be placed into a designated account, the principle and interest of which shall be used for operations and maintenance of this specific pathway. FY2018 is expected to expend \$196,544 as the project is in progress.

2014 Pathways SPET

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Revenues: | | | | | | |
| Sales and use taxes | 0 | 0 | 1,861,302 | 1,638,698 | 1,638,698 | 0 |
| Miscellaneous | 0 | 0 | 523 | 10,000 | 5,513 | 10,000 |
| Total revenues | 0 | 0 | 1,861,825 | 1,648,698 | 1,644,211 | 10,000 |
| Expenditures: | | | | | | |
| Infrastructure | 167,567 | 167,567 | 167,567 | 725,000 | 1,119,891 | 196,544 |
| Total expenditures | 167,567 | 167,567 | 167,567 | 725,000 | 1,119,891 | 196,544 |
| Change in fund balance | (167,567) | (167,567) | 1,694,258 | 923,698 | 524,320 | (186,544) |
| Beginning fund balance | 314,823 | 147,256 | (20,311) | 1,673,947 | 1,673,947 | 2,198,267 |
| Ending fund balance | 147,256 | (20,311) | 1,673,947 | 2,597,645 | 2,198,267 | 2,011,723 |

2014 Fire/EMS Specific Purpose Tax Fund

In 2014, voters approved \$2,500,000 for the purpose of planning, designing, and engineering of Jackson Fire Station 1, Hoback Fire Station 3, Wilson Fire Station 2, and Moran Fire Station 4, and for remodel and construction of Jackson Fire Station 1. Any excess funds, including any unused contingency funds, shall be placed into a designated account, the principal and interest of which shall be used for operations and maintenance of these specific Fire Stations. FY2018 is expected to expend \$2,093,857 as the project is in progress.

2014 Fire/EMS SPET

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Revenues: | | | | | | |
| Sales and use taxes | 0 | 0 | 2,107,281 | 392,718 | 392,718 | 0 |
| Miscellaneous | 0 | 0 | 1,308 | 10,000 | 6,200 | 10,000 |
| Total revenues | 0 | 0 | 2,108,589 | 402,718 | 398,918 | 10,000 |
| Expenditures: | | | | | | |
| Infrastructure | 0 | 0 | 0 | 2,300,000 | 128,224 | 2,093,857 |
| Total expenditures | 0 | 0 | 0 | 2,300,000 | 128,224 | 2,093,857 |
| Change in fund balance | 0 | 0 | 2,108,589 | (1,897,282) | 270,694 | (2,083,857) |
| Beginning fund balance | 0 | 0 | 0 | 2,108,589 | 2,108,589 | 2,379,283 |
| Ending fund balance | 0 | 0 | 2,108,589 | 211,307 | 2,379,283 | 295,426 |

2017 Pathways Specific Purpose Tax Fund

In 2017, voters approved to reallocate previously collected SPET funds of \$1.5M (see page 101), representing the unspent funds from the South Park Loop Pathway to be utilized for the purpose of funding the planning, design, engineering, and construction of a South Highway 89 Pathway and South Park Boat Ramp underpass. Any excess funds, including any unused contingency funds, shall be placed into a designated account, the principal and interest of which shall be used for operations and maintenance of these specific pathway. FY2018 is expected to expend \$1,500,000.

2017 Pathways SPET

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|------------------------|----------------|----------------|----------------|-----------------|------------------|-----------------|
| Revenues: | | | | | | |
| Miscellaneous | 0 | 0 | 0 | 1,500,000 | 0 | 5,000 |
| Total revenues | 0 | 0 | 0 | 1,500,000 | 0 | 5,000 |
| Expenditures: | | | | | | |
| Infrastructure | 0 | 0 | 0 | 0 | 0 | 1,500,000 |
| Total expenditures | 0 | 0 | 0 | 0 | 0 | 1,500,000 |
| Change in fund balance | 0 | 0 | 0 | 1,500,000 | 0 | (1,495,000) |
| Beginning fund balance | 0 | 0 | 0 | 0 | 1,500,000 | 1,500,000 |
| Ending fund balance | 0 | 0 | 0 | 1,500,000 | 1,500,000 | 5,000 |

Teton County, Wyoming
Proprietary Fund Budget
Year Ending June 30, 2018

Integrated Solid Waste and Recycling

Heather Overholser
3270 S. Adams Canyon Road
PO Box 9088, Jackson, WY 83002
(307) 733-7678, overholser@tetonwyo.org, www.tetonwyo.org/recycl

Mission Statement

Reduce, reuse, recycle, and manage municipal solid waste throughout Teton County, Wyoming in an efficient and environmentally-sound manner.

Department Function

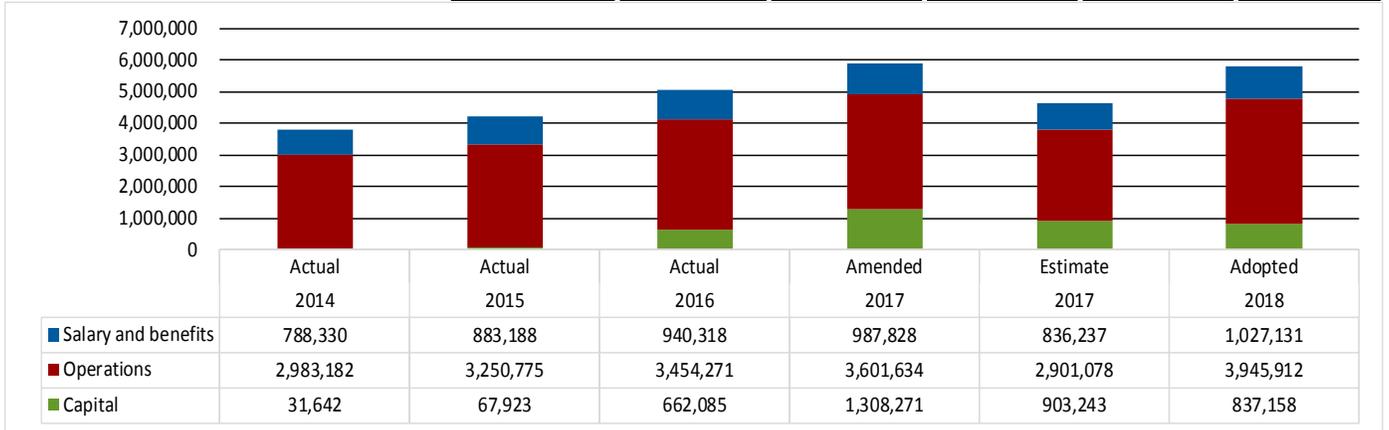
Integrated Solid Waste and Recycling (ISWR) is a Proprietary Fund within Teton County's financial structure. As such, ISWR operates like a business covering all operating expenditures with tip fees, the sale of commodities, and other revenue. The division manages and oversees all solid waste services and waste diversion in Teton County. ISWR responsibilities include the day-to-day operation of the Recycling Center, the Household Hazardous Waste Collection Facility, and the Teton County Trash Transfer Station (including compost operations).

Fiscal Year 18 Budget Highlights

The ISWR operating fund is projecting a 7.4% increase in revenues compared to the FY2017 budget and a 1.5% decrease in expenses. Approximately 80% of ISWR revenue comes from tip fees and 20% from commodity sales and donations and grants. The ISWR FY2018 budget includes \$837,158 to cover the recycling center parking lot paving project, equipment and asset maintenance. ISWR anticipates managing and processing approximately 29,550 tons of solid waste (i.e., landfill bound waste) and 16,000 tons of divertible materials. This budget provides expanded community outreach and education to keep the public informed on ISWR's many capital projects. For the first time since 2008, there is a \$10/ton tip fee increase for organics.

Integrated Solid Waste & Recycling Fund

| | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Amended | 2017 Estimate | 2018 Adopted |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Charges for Services | 3,733,178 | 4,113,288 | 4,227,503 | 4,454,180 | 4,103,469 | 4,775,107 |
| Material sales | 484,514 | 452,074 | 360,518 | 365,203 | 468,001 | 406,154 |
| Grants and contributions | 100,837 | 104,928 | 88,955 | 89,250 | 101,643 | 90,500 |
| Miscellaneous | 3,838 | 3,003 | 19,090 | 22,600 | 28,831 | 24,000 |
| Total revenues | 4,322,367 | 4,673,293 | 4,696,066 | 4,931,233 | 4,701,944 | 5,295,761 |
| Expenditures: | | | | | | |
| Salary and benefits | 788,330 | 883,188 | 940,318 | 987,828 | 836,237 | 1,027,131 |
| Operations | 2,983,182 | 3,250,775 | 3,454,271 | 3,601,634 | 2,901,078 | 3,945,912 |
| Capital | 31,642 | 67,923 | 662,085 | 1,308,271 | 903,243 | 837,158 |
| Total expenditures | 3,803,154 | 4,201,886 | 5,056,674 | 5,897,733 | 4,640,558 | 5,810,201 |
| Excess (deficiency) of revenues over expenditures | 519,213 | 471,407 | (360,608) | (966,500) | 61,386 | (514,440) |
| Other financing sources (uses): | | | | | | |
| Special item | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer in | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer out | (150,000) | 0 | (510,000) | 0 | 0 | 0 |
| Total other financing sources (uses) | (150,000) | 0 | (510,000) | 0 | 0 | 0 |
| Change in fund balance | 369,213 | 471,407 | (870,608) | (966,500) | 61,386 | (514,440) |
| Beginning fund balance | 2,280,724 | 2,649,937 | 3,121,344 | 2,250,736 | 2,250,736 | 2,312,122 |
| Ending fund balance | 2,649,937 | 3,121,344 | 2,250,736 | 1,284,236 | 2,312,122 | 1,797,682 |



DEBT

Teton County's debt limit is limited to 2% of assessed value. Assessed value for 2016 is estimated to be \$1,449,769,364 which leaves the debt limit at \$28,995,387. The County currently has one long-term debt agreement, \$2,098,484 in revenue bonds issued through the Teton County Building Corporation (TCBC). This is payable in semi-annual installments, including interest ranging from 1.75% to 2.40%, maturing July 2018.

In October 2011, the County, as facilitated through the TCBC, refinanced the revenue bonds issued in 2003 with \$4,995,000 of revenue refunding bonds. The bond proceeds of the Series 2011 Bonds were applied towards refinancing the Series 2003 bonds. The bonds are secured by the assets leased to the County by the TCBC, and repayment of the bonds will be made through the lease payments made by the County to the TCBC. The General Fund will be the fund these payments are made from.

The Series 2011 Bonds may be called on July 1, 2017 or on any date thereafter at par plus accrued interest through the date of redemption. All of the TCBC lease revenues are pledged as the repayment source for the bonds. The original bonds were issued for the purpose of financing the construction of multiple County buildings. Principal and interest on these bonds during FY2017 amounted to approximately \$681,044. The balance at 06/30/17 was \$2,159,981. Maturities of Bonds Payable are as follows:

| <u>Year ending June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------|------------------|-----------------|--------------|
| 2018 | 675,000 | 44,387 | 719,387 |
| 2019 | 1,423,494 | 17,100 | 1,440,594 |
| Total | \$ 2,098,494 | 61,487 | 2,159,981 |

A – Interfund Transfer Schedule

| <u>Transfer Out Fund</u> | <u>Amount</u> | <u>Transfer in Fund</u> | <u>Amount</u> | <u>Purpose</u> |
|--------------------------|---------------|---------------------------|---------------|--------------------------|
| General Fund | 4,875,977 | Capital Projects Fund | 4,875,977 | Capital purchases |
| General Fund | 373,782 | Capital Projects Fund | 373,782 | Reserve Policy Transfer |
| General Fund | 1,743,505 | Fire/EMS Fund | 1,743,505 | Operations |
| General Fund | 1,331,955 | Parks and Recreation Fund | 1,331,955 | Operations |
| General Fund | 365,387 | Affordable Housing Fund | 365,387 | Operations |
| Capital Fund | 1,450,240 | Parks and Recreation Fund | 1,450,240 | Capital purchases |
| Capital Fund | 33,825 | Fire/EMS Fund | 33,825 | Capital purchases |
| Grant Fund | 418,409 | General Fund | 418,409 | Program-specific funding |
| Fire/EMS Fund | 288,000 | General Fund | 135,654 | Operations |
| Lodging Tax Fund | 152,346 | General Fund | 152,346 | Operations (Eclipse) |
| Lodging Tax Fund | 150,000 | Fire/EMS Fund | 150,000 | Operations |
| Lodging Tax Fund | 355,000 | Parks and Recreation Fund | 355,000 | Operations |
| Lodging Tax Fund | 127,752 | Pathways | 127,752 | Operations |

B – Human Services Organizations

| Agency | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Amended | FY2017 Estimated | FY2018 Adopted |
|---------------------------|------------------|------------------|------------------|-------------------|---------------------|-------------------|
| Childrens Learning Center | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 | 212,750 |
| Community Counseling | 223,000 | 225,000 | 225,000 | 225,000 | 225,000 | 245,000 |
| Youth Service/VanVleck | 154,152 | 208,066 | 208,066 | 208,066 | 198,388 | 291,333 |
| Curran Seely | 63,000 | 63,000 | 63,000 | 63,000 | 63,000 | 81,900 |
| Curran Seely Title 25 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Senior Center | 87,665 | 96,431 | 106,074 | 111,908 | 111,908 | 111,908 |
| Senior Citizens of Idaho | 4,250 | 5,000 | 5,000 | 6,000 | 6,000 | 6,000 |
| Community Safety Network | 31,000 | 31,000 | 33,584 | 36,000 | 30,417 | 36,000 |
| Family Safety Network | 7,500 | 7,500 | 15,000 | 7,500 | - | 7,500 |
| One22 | - | - | - | - | - | 45,500 |
| Community Entry Service | 19,992 | 21,000 | 22,000 | 32,000 | 28,670 | 41,600 |
| Civil Air Patrol | - | 2,500 | 4,000 | - | - | 3,000 |
| Teton Literacy Group | 17,000 | 17,000 | 17,000 | 26,650 | 26,650 | 27,983 |
| Title 25 Hospitalization | 50,163 | 89,837 | 70,000 | 70,000 | 42,179 | 70,000 |
| Title 25 Litigation | 1,010 | - | - | - | - | - |
| Latino Resource Center | 19,555 | 22,000 | 22,000 | 20,000 | 20,000 | - |
| Hirschfield Center | 13,650 | 15,000 | 15,000 | 25,000 | - | - |
| El Puente | - | - | 12,000 | 15,000 | 15,000 | - |
| JHCCC Title 25/On Call | 112,554 | 112,554 | 112,554 | 120,000 | 120,000 | 130,000 |
| CRC Idaho | - | - | - | - | - | 5,000 |
| Systems of Care | 2,500 | - | - | - | - | - |
| Total | 1,021,991 | 1,130,888 | 1,145,278 | 1,181,124 | 1,102,212 | 1,345,474 |

C – Community Development Organization

| <u>ORGANIZATION</u> | <u>FY2014 Actual</u> | <u>FY2015 Actual</u> | <u>FY2016 Actual</u> | <u>FY2017 Amended</u> | <u>FY2017 Estimated</u> | <u>FY2018 Adopted</u> |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|---------------------------|
| Historic Preservation | 12,585 | 12,900 | 13,000 | 13,000 | 13,000 | 13,000 |
| Cultural Council/Arts | 30,000 | 34,500 | 40,000 | 40,000 | 40,000 | 40,000 |
| START Impact Fees | 2,114 | 10,082 | 8,990 | - | - | - |
| Housing Grove Payment | 1,125,273 | 104,348 | - | - | - | - |
| Museum | 105,165 | 105,185 | 105,185 | 105,185 | 96,420 | 112,841 |
| Leadership JH | 4,800 | - | - | - | - | - |
| Charture Institute | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| JH Air | 10,000 | 19,675 | 15,000 | 15,000 | 15,000 | 15,000 |
| JH Air Ski Passes | 26,437 | 24,998 | - | - | - | - |
| JH Jaycees | - | - | - | - | - | 10,000 |
| Energy Mitigation | 249,792 | 421,407 | 555,799 | 750,000 | 704,757 | - |
| Clean Energy Coalition | 2,500 | 3,000 | 4,000 | - | - | - |
| WY Council Intnat'l Visitors | 4,100 | 4,500 | 4,500 | - | - | - |
| JHLT Grazing | 251 | 240 | 240 | 329 | 329 | - |
| GYC Bike Tour | - | 7,500 | - | - | - | - |
| Rotary Elk Arches | - | 18,000 | - | - | - | - |
| Total Community Development | <u>1,578,017</u> | <u>771,335</u> | <u>751,714</u> | <u>928,514</u> | <u>874,506</u> | <u>195,841</u> |

D – OPERATION STABILIZATION RESERVE POLICY

Teton County, WY Government
General Fund
Operations Stabilization Reserve Policy

I. Authority

The Teton County Board of Commissioners are responsible for policy setting and overall direction of County government. This includes the approval of financial policies. This policy shall be administered on behalf of the County Commission by the Teton County Clerk, Treasurer and Administrator.

II. Purpose

Teton County desires to maintain a prudent level of financial resources to provide financial flexibility to react to unexpected revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the County's credit rating.

This policy establishes the amounts the County will strive to maintain in the General Fund Operations Stabilization Reserve, how the Reserve will be funded, and the conditions under which the Reserve may be used.

III. Applicability and Scope

This policy shall apply to the Teton County General Fund – Fund 10.

IV. Policy

- A. Reserve Levels – The County will maintain a minimum of 2½ months of regular, on-going operating expenses (including transfers out). For purposes of this calculation, the total General Fund operations expenses for the next fiscal year budget will be used. The County Clerk will calculate the Reserve level during the annual budget process.
- B. Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Reserve levels will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to the taxpayers by minimizing interest expense. The 2 ½ month Operations Stabilizations Reserve is intended to support this effort and counterbalance cycles that are experienced in revenue collections.
- C. Funding the Reserve – Funding of the Operations Stabilization Reserve targets will generally come from excess revenue over expenses or one-time revenues.
- D. Conditions for Use of Reserves – It is the intent of the County to limit use of the Operations Stabilization Reserve to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenses. The General Fund Operations Stabilization Reserve, may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted plan.
- E. Authority over Reserves – The Board of Commissioners may authorize the use of the Operation Stabilization Reserve.
- F. Replenishment of Reserves – In the event that the Reserves are used resulting in a balance below the 2 ½ month minimum, a replenishment plan will be developed during the annual budget process.
- G. Periodic Review of the Target Level – Annually, during the budget process, the County Clerk shall review the Reserves to ensure they are appropriate given the current and future economic and financial risk factors to the County.

E- SPECIAL REVENUE FUND BALANCE POLICY



Teton County, WY Government

Special Revenue Fund Balance Policy

- I. **Authority**
The Teton County Board of Commissioners are responsible for policy setting and overall direction of County government. This includes the approval of financial policies. This policy shall be administered on behalf of the County Commission by the Teton County Clerk, Treasurer and Commission Administrator.

- II. **Purpose**
Teton County desires to maintain a prudent level of financial resources to provide financial flexibility to react to unexpected revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve levels in Special Revenue Funds.
This policy establishes the amounts the County will strive to maintain as unassigned Fund Balance in the County Special Revenue Funds and the conditions under which the Special Revenue Fund Balance may be used.

- III. **Applicability and Scope**
This policy shall apply to Teton County Special Revenue Funds where applicable. There are other Funds where policies have been previously adopted (Fund 19 & Fund 30).

- IV. **Policy**
 - A. **Fund Balance Levels** – The County will maintain a minimum of 15% of prior year audited revenue excluding inter-governmental transfer. The minimum unassigned fund balance level will be calculated after the year-end audit.
 - B. **Cash Balance** – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Special Revenue Fund levels will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to the taxpayers by minimizing interest expense. The Special Revenue Fund unassigned Fund Balance is intended to support this effort and counterbalance cycles that are experienced in revenue collections.
 - C. **Funding the Minimum Fund Balance** – Funding of the unassigned Special Revenue Fund Balance targets will generally come from excess revenue over expenses or one-time revenues.
 - D. **Conditions for Use of Fund Balance** – It is the intent of the County to limit use of the minimum Fund Balance to address unanticipated, non-recurring needs. Minimum Fund Balance shall not normally be applied to recurring annual operating expenses.
 - E. **Excess of Fund Balance** – For Joint Town/County Funds, in the event the minimum Fund Balance exceeds the 15% threshold, any excess will be utilized in the next year's budget to offset General Fund contributions from the Town and County.
 - F. **Authority over Fund Balance** – The Board of Commissioners may authorize the use of the Minimum Fund Balance in an unanticipated expenditure.
 - G. **Replenishment of Reserves** – In the event that the Fund Balance is used resulting in a balance below the 15% minimum, a replenishment plan will be developed during the annual budget process.
 - H. **Periodic Review of the Target Level** – Annually, during the budget process, the County Finance Team shall review the minimum fund balance of each Special Revenue Fund to ensure they are appropriate given the current and future economic and financial risk factors to the County.

F- EMERGENCY RESERVE/CAPITAL PROJECTS FUND POLICY



Teton County, WY Government Emergency Reserve/Capital Projects Fund Policy

I. Authority

The Teton County Board of Commissioners are responsible for policy setting and overall direction of County government. This includes the approval of financial policies. This policy shall be administered on behalf of the County Commission by the Teton County Clerk, Treasurer and Administrator.

II. Purpose

Teton County desires to maintain a prudent level of financial resources to provide financial flexibility to react to an extreme event that poses significant threat to life and property particularly winter storms, wildfires, floods, landslides and earthquakes or to repair or replace an asset that fails unexpectedly or catastrophically-Emergency Reserve. Teton County also desires to annually allocate and maintain financial resources to fund capital projects in the County's 5-year CIP. In addition, this policy is intended to document the appropriate Reserve level to protect the County's credit rating.

This policy establishes the amounts the County will strive to maintain in the committed General Fund Emergency Reserve and Capital Projects Reserve, how the Reserves will be funded, and the conditions under which the Reserves may be used.

III. Applicability and Scope

This policy shall apply to the Teton County Emergency Reserve/Capital Projects Fund – Fund 37.

IV. Policy

- A. Reserve Levels – The County holds over \$130M in capital assets such as bridges, roads, buildings, culverts, and pathways. The County will maintain a minimum of 20% of the total General Fund Revenues for the committed Emergency Capital Reserve. For the purposes of this calculation, the total General Fund Revenues for the prior audited fiscal year will be utilized. The County Clerk will calculate the Reserve level after the year-end audit and prepare a budget amendment. If revenues decline, the Reserve amount will remain the same.
- B. The County will appropriate and maintain a Capital Projects fund balance in Fund 37 designated by the County Board of Commissioners during the annual budget process to fund yearly capital projects in the County's 5 year CIP. For this determination, the County will evaluate the final year-end audited unassigned General Fund Balance by December 31st of each year.
- C. Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Reserve levels will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to the taxpayers by minimizing interest expense. The Emergency/Capital Reserve is intended to support this effort and counterbalance cycles that are experienced in revenue collections.
- D. Funding the Reserve – Funding of the Emergency Reserve targets will generally come from excess revenue over expenses or one-time revenues in the General Fund. Funding for the Capital Projects will be allocated and appropriated from the General Fund as a budgeted inter-fund transfer annually determined by the Board of County Commissioners during the budget process. The inter-fund transfer will occur after final year-end account information is available.
- E. Conditions for Use of Reserves/Fund Balance – It is the intent of the County to limit use of the Emergency Reserve to address extreme emergency events or a catastrophic loss of a capital asset or a one-time capital asset acquisition. Reserves shall not normally be applied to recurring annual operating expenses. The General Fund Emergency Capital Reserve, may, however, be used to allow time for the County to restructure its capital assets after an extreme event in a deliberate manner, but such use will only take place in the context of an adopted plan. Unexpended Capital Projects funds from the prior year will be credited to the inter-fund transfer for the current year.

- F. Authority over Reserves/Capital Projects – The Board of Commissioners may authorize the use of the Emergency Reserve and authorize all annual Capital Projects.
- G. Replenishment of Reserves – In the event that the Reserves are used resulting in a balance below the minimum 20% threshold for the Emergency Reserve, a replenishment plan will be developed during the annual budget process.
- H. Periodic Review of the Target Level – The County will maintain a minimum of 20% of the total General Fund Revenues for the committed Emergency Capital Reserve. For the purposes of this calculation, the total General Fund Revenues for the prior audited fiscal year will be utilized. The County Clerk will calculate the Reserve level after the year-end audit and prepare a budget amendment. If revenues decline, the Reserve amount will remain the same.
Annually, during the budget process, the County Commission shall review the Emergency Reserves to ensure they are appropriate given the current and future economic and financial risk factors to the County.
Any unexpended Capital Projects funds will be reviewed annually in December after the County Audit and transferred back to the General Fund if the project is not in the current year's budget.

G - GLOSSARY

Accrual Basis of Accounting

The method of accounting where revenues are recorded when they are earned and expenditures are recorded when goods and services are received.

Audit

The determination in accordance with generally accepted auditing standards: (A) Whether financial operations are properly conducted; (B) Whether the financial reports of an audited entity are presented fairly; and (C) Whether the entity has complied with applicable laws and regulations.

Balanced Budget

A budget wherein the sum of estimated net revenues and appropriated fund balances equals appropriated expenditures. Wyoming statute 16-4-110 establishes that a municipality's expenditures must not exceed current revenues and proceeds plus undesignated fund balances.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services. A budget includes the budget of each fund for which a budget is required by law and the collective budgets for all the funds based upon the functions, activities, and projects per Wyoming statute 16-4-102.

Budget Officer

The County Clerk is the budget officer of a county per Wyoming statute 16-4-102.

Capital Assets

Assets, also called fixed assets, with a value greater than \$5,000 and a useful life of more than one year.

Capital Project Funds

Funds used to account and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Department

An organizational unit of the County which is functionally unique to its delivery of services.

Expenditures

Made by Governmental Funds. The payment of cash or the transfer of property or services for the purpose of acquiring an asset or making a payment for a service. Expenditure does not necessarily represent an expense. Expenditures are long-term, variable, and indirect.

Fiscal Year

The annual period for recording fiscal operations beginning July 1 and ending June 30.

Fund Balance

The excess of assets over liabilities, reserves and contributions, as reflected by a municipality's books of account.

General Fund

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the Town such as public safety, recreation, planning, legal services, administrative services, etc., which are not required to be accounted for in another fund.

Governmental Fund

Governmental funds are used to account for most, if not all, of a government's tax-supported activities.

Interfund Transfer

The movement of resources from one fund to another. One fund records a transfer out (synonymous with expenditure) and the other fund records a transfer in (synonymous with revenue).

Major Fund

Major funds represent the significant activities of the County and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

Mill

Literally, one thousandth. For tax purposes: \$1 of taxes for every \$1000 of assessed value.

Modified Accrual Accounting

A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Non-Major Funds

Represents a fund in which the revenues, expenditures, assets or liabilities do not make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental funds.

Nonrecurring Asset

A large capital items, generally exceeding \$5,000, and will often have an expenditure account dedicated to track the total expense. Examples include roads, vehicles, and buildings.

Proposed Budget

The budget presented for public hearing as required by Wyoming statute 16-4-109. Proposed budget shall set forth (A) actual revenues and expenditures in the last completed budget year; (B) estimated total revenues and expenditures for the current budget year; (C) the estimated available revenues and expenditures for the ensuing budget year.

Proprietary Fund

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Recurring Asset

Small capital items that are under \$5,000 and are budgeted within a single department. Examples include computers, copiers, and emergency radios.

Requested Budget

A budget presented by the budget officer to the governing body on or before May 15 as required by Wyoming statute 16-4-104.

Revenue

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Specific Purpose Excise Tax

An optional, voter approved 1 percent sales tax paid by visitors and residents on most goods and services (excluding unprepared food) purchased within the county. The funds allow local government and public entities to construct community facilities, infrastructure or amenities that would otherwise require other sources of revenue such as bonds or increased property tax

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than proprietary fund operations and revenues received for major capital projects) that are legally restricted for expenditures for a specified purposes.

H - ACRONYMS

| | |
|-------------|--|
| BCC | Board of County Commissioners |
| BOP | Board of Prisoners |
| CIP | Capital Improvement Plan |
| CPF | Capital Projects Fund |
| CRF | County Road Fund |
| ERCP | Emergency Reserve/Capital Projects Fund Policy |
| FTE | Full-time Employee |
| GF | General Fund |
| GIS | Geographic Information System |
| ISWR | Integrated Solid Waste and Recycling |
| IT | Information Technology |
| LDR | Land Development Regulations |
| MVR | Motor Vehicle Registration |
| OSR | Operations Stabilization Reserve Policy |
| PILT | Payments in Lieu of Taxes |
| SLIB | State Loan and Investment Board |
| SPET | Specific Purpose Excise Tax |
| SRFB | Special Revenue Fund Balance Policy |
| TCBC | Teton County Building Corporation |
| TCIT | Teton County Information Technology |
| WIC | Women, Infant, and Children Program |
| WS | Wyoming Statute |

I- ADOPTED BUDGET BOOK

**ADOPTED
BUDGET**



2017-2018 FISCAL YEAR

TETON COUNTY, WYOMING BUDGET MESSAGE

FISCAL YEAR 2017-2018

On Tuesday, June 20, 2017, the Teton County Commissioners will adopt the final budget for the upcoming fiscal year, ending June 30, 2018. Bringing the budget into balance as always requires making many difficult decisions related to the complexities in revenue sources and associated intergovernmental payments and property tax. Decisions continue to be made to preserve the essential services and core duties of county government and the fiscal strength of Teton County by maintaining healthy operational and capital reserves.

The proposed FY 2018 budget represents some changes however the overall mill levy remains unchanged at 9.154, meaning that changes in county property tax revenue will be affected only by changes in property values, in accordance with Wyoming State Statutes. Teton County is one of the only counties in the State that does not assess the full 12 mills allowable by State Statute. The budget is also based upon a projected \$17,127,231 in sales tax revenue.

The proposed general fund budget is \$41,106,143, which represents a 2.5% increase over the adopted FY 2017 budget. The general fund includes all general county operations such as public health and safety agencies, general county administrative services, elected offices and contracts with local human service and community development organizations. When special revenue funds are factored in, the overall county budget has been reduced by 2.6%, to \$91,593,601.

While the proposed budget includes an additional staff position, to accommodate requirements of the Integrated Transportation Plan, the main highlights are capital in nature. These items include road construction projects on Fish Creek Road in Wilson and Stateline Road in Alta. A new Parks and Recreation Maintenance Facility will be constructed in conjunction with the Employee Housing project approved by voters in the 2017 Specific Purpose Tax Election.

An additional highlight of the FY2018 proposed budget is the satisfaction of bond debt on the 2003 Revenue Bond Issue for purchase and renovation of the Public Health Building and construction of the Septic Dump Station on High School Road. Also included in the bond issue was the infrastructure improvements in Rafter J which was reimbursed by special property assessments in Rafter J.

The proposed FY2018 budget is a collaborative effort, with involvement from the Clerk, the Treasurer, the Assessor, other elected officials, the Commissioner's Administrator and Department Directors. It is a comprehensive representation of the Teton County Commissioners policy decisions set forth under their strategic plan.

NOTICE OF HEARING OF COUNTY BUDGET

Notice is hereby given that at a public hearing on the proposed budget for Teton County for the fiscal year ending June 30, 2018, which is now being considered by the Board of County Commissioners, will be held at the County Commissioners Chambers at 200 South Willow, Jackson, Wyoming on Monday the 19th of June, 2017, at 5:00 pm, at which time any and all persons (especially senior citizens) are invited to attend and provide the Commission with written and oral comments and ask questions concerning the entire County's proposed budget. The entire proposed budget, as summarized below can be inspected by the public Monday through Friday, 8:00 am to 5:00 pm in the County Clerk's Office, Teton County Administration Building, 200 South Willow, Jackson, Wyoming.

| | Estimated Revenue for Budget | Estimated Salaries and Operations | Total Cash Available for Budget | Estimated Special Projects | Estimated Total Cash & Revenues (Cols 1 & 3) | General Fund Transfer Amount | Estimated Total Appropriation (Cols 2, 4 & 6) | Required General Fund Transfer | Estimated Tax Requirement | Mill Levy (12 mill limit) |
|---------------------------|------------------------------|-----------------------------------|---------------------------------|----------------------------|--|------------------------------|---|--------------------------------|---------------------------|---------------------------|
| General Fund | \$30,283,635 | \$33,175,337 | \$2,000,000 | \$2,907,774 | \$32,283,635 | \$5,023,032 | \$41,106,143 | | \$8,822,508 | 6.105 |
| County Fair | \$493,100 | \$584,973 | \$82,563 | \$617,650 | \$575,663 | | \$1,202,623 | | \$626,960 | 0.463 |
| County Library | \$405,200 | \$3,666,394 | \$622,096 | \$188,337 | \$1,027,296 | | \$3,854,731 | | \$2,827,435 | 2.086 |
| Special Fire Fund | \$627,492 | \$565,057 | \$133,195 | \$679,870 | \$760,687 | | \$1,244,927 | | \$484,240 | 0.500 |
| Weed & Pest ** | \$403,000 | \$1,809,572 | | \$30,000 | \$403,000 | | \$1,839,572 | | \$1,436,572 | 1.000 |
| Fire/EMS | \$2,250,284 | \$3,922,964 | \$500,000 | \$347,770 | \$2,750,284 | | \$4,270,734 | \$1,520,450 | | |
| Housing Authority | \$189,594 | \$554,981 | | | \$189,594 | | \$554,981 | \$365,387 | | |
| Recreation Dept | \$7,156,855 | \$5,157,250 | \$500,000 | \$5,636,800 | \$7,656,855 | | \$10,794,050 | \$3,137,195 | | |

**Separate Mill, not part of 12 mill limit

(trans amt)

\$5,023,032

Ttl of 12 mill 9.154

GENERAL FUND

| | | |
|-----------------------------|--------------|----------------------|
| County Commissioners | 892,262.00 | |
| County Clerk | 987,741.00 | |
| County Treasurer | 739,216.00 | |
| County Assessor | 622,442.00 | |
| General Administration | 6,405,000.00 | |
| Information Systems | 486,576.00 | |
| Human Resources | 401,964.00 | |
| Facilities Maintenance | 1,186,134.00 | |
| Total Administration | | 11,721,335.00 |

| | | |
|------------------------------------|--------------|---------------------|
| County Planning/Building | 1,739,469.00 | |
| Community Development | 3,633,670.00 | |
| Total Community Development | | 5,373,139.00 |

| | | |
|--|--------------|---------------------|
| County Coroner | 203,767.00 | |
| Agriculture-Extension | 201,947.00 | |
| Human Services | 1,345,474.00 | |
| Public Health | 1,448,916.00 | |
| County Health Officer | 6,930.00 | |
| WIC | 35,555.00 | |
| Total Health & Human Services | | 3,242,589.00 |

| | | |
|----------------------|--------------|---------------------|
| County Attorney | 1,249,930.00 | |
| Clerk of Court | 587,522.00 | |
| Circuit Court | 4,000.00 | |
| Drug Court | 159,405.00 | |
| Total Justice | | 2,000,857.00 |

| | | |
|-----------------------------|--------------|---------------------|
| County Surveyor/Engineer | 1,065,343.00 | |
| Road & Bridge | 1,651,848.00 | |
| Pathways Operations | 167,451.00 | |
| Total Infrastructure | | 2,884,642.00 |

| | | |
|----------------------------|--------------|---------------------|
| Sheriff's Department | 4,608,860.00 | |
| Sheriff Communications | 1,394,772.00 | |
| Board of Prisoners/Jail | 1,625,991.00 | |
| Emergency Management | 323,154.00 | |
| Total Public Safety | | 7,952,777.00 |

| | | |
|---------------------------|--------------|---------------------|
| Exactions | 10,000.00 | |
| Capital Projects Transfer | 4,875,977.00 | |
| General Projects | 246,658.00 | |
| Contingency | 2,424,389.00 | |
| Reserve Transfer | 373,782.00 | |
| Total Other | | 7,930,806.00 |

TOTAL GENERAL FUND

41,106,145.00

| | |
|------------------------------------|----------------------|
| SPECIAL FIRE FUND 11 | 1,244,927.00 |
| COUNTY GRANT FUND 12 | 4,914,949.00 |
| FIRE / EMS FUND 13 | 4,270,734.00 |
| E-911 FUND 16 | 179,170.00 |
| HOUSING AUTHORITY 17 | 554,981.00 |
| COUNTY ROAD FUND 18 | 1,458,000.00 |
| PARKS & REC FUND 19 | 10,794,050.00 |
| PATHWAY 10 SPET FUND 27 | 39,470.00 |
| WILSON PK SPET FUND 28 | 50,000.00 |
| PARK & REC SPET FUND 29 | 400,000.00 |
| INTGR SLD WSTE FUND 30 | 5,810,201.00 |
| LODGING TAX FUND 31 | 1,725,541.00 |
| FAIR FUND 32 | 1,202,623.00 |
| LANDFILL CLOSURE FUND 34 | 3,986,434.00 |
| PATHWAY 14 SPET FUND 38 | 196,544.00 |
| FIRE / EMS 14 SPET FUND 39 | 2,093,857.00 |
| PATHWAY 16 SPET FUND 40 | 1,500,000.00 |
| CAPITAL FUND 37 | 10,065,977.00 |
| OP STABILIZATION FND | |
| TOTAL SPECIAL FUNDS | 50,487,458.00 |

Five County Joint Powers Board budget hearing will be held in conjunction with the County Budget hearing.

| | | |
|-----------------------|-----------|-------------------|
| Operating Revenue | 97,800.00 | |
| Miscellaneous Revenue | 35.00 | |
| Use of Fund Balance | 10,265.00 | |
| Total Revenue | | 108,100.00 |

| | | |
|---------------------------|------------|-------------------|
| Operating Expenditures | 108,100.00 | |
| Total Expenditures | | 108,100.00 |

**TETON COUNTY
FY2018 BUDGET**

| | FY2017 BUDGET | | FY2018 BUDGET | | |
|------------------------------------|----------------------|---------------|--|---------------|-----------------------|
| County Commissioners | 1,162,046.00 | | 892,261.60 | | |
| County Clerk | 1,118,616.00 | | 987,741.02 | | |
| County Treasurer | 718,393.00 | | 739,216.00 | | |
| County Assessor | 610,072.00 | | 622,442.20 | | |
| General Administration | 5,900,955.00 | | 6,405,000.00 | | |
| Information Systems | 518,569.00 | | 486,576.16 | | |
| Human Resources | 0.00 | | 401,963.78 | | |
| Facilities Maintenance | 1,105,790.00 | | 1,186,134.00 | | |
| Administration | 11,134,441.00 | 35.15% | 11,721,334.76 | 35.33% | |
| Planning & Building | 1,644,542.00 | | 1,739,468.62 | | |
| Community Development | 3,692,938.00 | | 3,633,670.00 | | |
| Community Development | 5,337,480.00 | 16.85% | 5,373,138.62 | 16.20% | |
| County Coroner | 197,712.00 | | 203,767.00 | | |
| Agricultural - Extension | 201,131.00 | | 201,947.00 | | |
| Human Services | 1,181,124.00 | | 1,345,474.00 | | |
| Public/Environmental Health | 1,418,759.00 | | 1,448,915.93 | | |
| Health Officer | 6,930.00 | | 6,930.00 | | |
| WIC | 45,088.00 | | 35,554.70 | | |
| Health & Human Services | 3,050,744.00 | 9.63% | 3,242,588.63 | 9.77% | |
| County Attorney | 1,237,889.00 | | 1,249,929.64 | | |
| Clerk of Court | 581,964.00 | | 587,521.50 | | |
| Circuit Court | 4,300.00 | | 4,000.00 | | |
| Drug Court | 176,025.00 | | 159,405.00 | | |
| Justice | 2,000,178.00 | 6.31% | 2,000,856.14 | 6.03% | |
| County Engineer | 622,243.00 | | 1,065,343.13 | | |
| Road & Bridge | 1,619,281.00 | | 1,651,847.66 | | |
| Pathways (Operations) | 173,173.00 | | 167,450.69 | | |
| Infrastructure | 2,414,697.00 | 7.62% | 2,884,641.48 | 8.70% | |
| County Sheriff | 4,458,762.00 | | 4,608,860.24 | | |
| Sheriff Communications | 1,163,603.00 | | 1,394,771.96 | | |
| Board of Prisoners/Jail | 1,804,038.00 | | 1,625,990.92 | | |
| Emergency Management | 315,693.00 | | 323,154.47 | | |
| Public Safety | 7,742,096.00 | 24.44% | 7,952,777.59 | 23.97% | |
| TOTAL OPERATIONS | 31,679,636.00 | | 33,175,337.21 | | |
| Exactions | 0.00 | | 10,000.00 | | |
| Capital Projects | 6,973,719.00 | | 4,875,977.00 | | |
| General Projects | 226,315.00 | | 246,658.00 | | |
| Contingency | 1,088,616.00 | | 2,424,389.20 | | |
| Reserve | 93,427.00 | | 373,781.59 | | |
| TOTAL SPECIAL PROJECTS | 8,382,077.00 | 20.92% | 7,930,805.79 | 19.29% | |
| TOTAL GENERAL FUND | 40,061,713.00 | | 41,106,143.00 | | |
| Fire Fund | 2,463,860.00 | | 1,244,927.00 | | |
| Grant Fund | 4,321,442.00 | | 4,987,753.00 | | |
| Fire / EMS Fund | 4,307,935.00 | | 4,270,734.00 | | |
| E911 Fund | 875,308.00 | | 179,170.00 | | |
| Housing Authority Fund | 810,883.00 | | 554,981.00 | | |
| County Road Fund | 1,115,750.00 | | 1,458,000.00 | | |
| Parks & Rec Fund | 10,269,250.00 | | 10,794,050.00 | | |
| Pathways SPET 2010 | 60,000.00 | | 39,470.00 | | |
| Wilson Park SPET 2010 | 327,000.00 | | 50,000.00 | | |
| Parks & Rec SPET 2010 | 492,786.00 | | 400,000.00 | | |
| Integrated Solid Waste | 5,897,733.00 | | 5,810,201.00 | | |
| Lodging Tax Fund | 1,619,678.00 | | 1,725,541.00 | | |
| Fair Fund | 1,197,058.00 | | 1,202,623.00 | | |
| Landfill Closing Fund | 5,397,425.00 | | 3,986,434.00 | | |
| 2012 Pathways SPET Fund | 575,000.00 | | - | | |
| 2014 Pathways SPET Fund | 2,225,000.00 | | 196,544.00 | | |
| 2014 Fire/EMS SPET Fund | 2,300,000.00 | | 2,093,857.00 | | |
| 2016 Pathways SPET Fund | 0.00 | | 1,500,000.00 | | |
| Capital Fund | 9,729,790.00 | | 10,065,977.00 | | |
| TOTAL REVENUE FUNDS | 53,985,898.00 | | 50,560,262.00 | | |
| TOTAL ALL FUNDS | 94,047,611.00 | | 91,666,405.00 | | |
| GENERAL OPERATIONS | FY2017 BUDGET | | FY2018 BUDGET | | FY2018 REVENUE |
| <i>Administration</i> | 11,134,441.00 | | 11,721,334.76 | | |
| <i>Community Development</i> | 5,337,480.00 | | 5,373,138.62 | | |
| <i>Health & Human Services</i> | 3,050,744.00 | | 3,242,588.63 | | |
| <i>Justice</i> | 2,000,178.00 | | 2,000,856.14 | | |
| <i>Infrastructure</i> | 2,414,697.00 | | 2,884,641.48 | | |
| <i>Public Safety</i> | 7,742,096.00 | | 7,952,777.59 | | |
| | 31,679,636.00 | | 33,175,337.21 | | 39,106,143.00 |
| | | | OPERATIONS SURPLUS/(DEFICIT) | | 5,930,805.79 |
| | | | <i>less Pathways, Capital, General & Contingency</i> | | |
| | | | REVENUES SURPLUS/(DEFICIT) | | 5,930,805.79 |
| | | | <i>Use of Reversion Funds</i> | | 3,000,000.00 |
| | | | <i>Less Restricted Energy Mitigation Funds</i> | | -1,000,000.00 |
| | | | <i>Use of Restrictcd Energy Mitigation Funds</i> | | |
| <i>Exactions</i> | 0.00 | | 10,000.00 | | |
| <i>Capital Projects</i> | 6,973,719.00 | | 4,875,977.00 | | |
| <i>General Projects</i> | 226,315.00 | | 246,658.00 | | |
| <i>Contingency</i> | 1,088,616.00 | | 2,424,389.20 | | |
| <i>OP/Cap Stabilization</i> | 93,427.00 | | 373,781.59 | | |
| | 8,382,077.00 | | 7,930,805.79 | | 7,930,805.79 |
| GRAND TOTALS | 40,061,713.00 | | 41,106,143.00 | | 41,106,143.00 |
| TOTAL SURPLUS/(DEFICIT) | | | (0.00) | | |



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TETON COUNTY
FY2018 REVENUE PROJECTIONS

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|-------------------------------|---|-----------------------|----------------------|----------------------|
| FUND 10 - GENERAL FUND | | | | |
| 10-3-120-000-000 | PROPERTY TAXES /CURRENT | 6,368,359.85 | 7,871,333 | 8,822,508 |
| 10-3-120-000-001 | PROPERTY TAXES /2006-2016 | -45,774.92 | 10,000 | 20,000 |
| 10-3-121-000-000 | REDEMPTION / ADVERTISING FEES | 4,540.00 | 5,000 | 50,000 |
| 10-3-141-000-000 | COUNTY MOTOR VEHICLE FEES | 701,251.39 | 685,000 | 750,000 |
| 10-3-142-000-000 | 10% SALES TAX PENALTY | 23,011.52 | 30,000 | 30,000 |
| 10-3-143-000-000 | COUNTY MOBILE MACHINERY FEES | 6,642.07 | 6,000 | 7,000 |
| 10-3-144-000-000 | MOBILE MACHINERY FEES PRO-RATE DISB | 754.41 | 2,000 | 2,000 |
| 10-3-153-000-000 | PAYMENT IN LIEU OF TAXES [PILT] | 0.00 | 1,800,000 | 1,900,000 |
| 10-3-154-000-000 | PAYMENT IN LIEU OF TAXES [REFUGE] | 0.00 | 350,000 | 375,000 |
| 10-3-155-000-000 | PAYMENT IN LIEU OF TAXES [PARK SVC] | 0.00 | 14,000 | 1,400 |
| 10-3-160-000-000 | 4 CENT SALES & USE TAX | 6,603,655.33 | 8,837,425 | 9,528,561 |
| 10-3-162-000-000 | 1 CENT OPT & USE TAX/GEN PURPOSE | 5,269,534.87 | 7,037,218 | 7,598,670 |
| 10-3-163-000-000 | 5% SALES TAX REIMBURSEMENT | 140,564.54 | 150,000 | 150,000 |
| 10-3-165-000-000 | SEVERANCE TAX | 157,952.88 | 210,000 | 210,000 |
| 10-3-167-000-000 | LODGING TAX - 10% | 301,913.93 | 385,000 | 421,597 |
| 10-3-170-000-000 | GASOLINE TAX | 364,834.81 | 495,000 | 495,000 |
| 10-3-171-000-000 | SPECIAL FUEL TAX | 516,684.12 | 795,000 | 789,000 |
| 10-3-172-000-000 | CIGARETTE TAX | 7,612.68 | 11,000 | 11,000 |
| | TOTAL (TAXES) | 20,421,537.48 | 28,693,976 | 31,161,736 |
| 10-3-220-000-000 | ALCOHOLIC BEVERAGE LICENSES | 179,600.00 | 180,000 | 180,000 |
| 10-3-221-000-000 | PLANNING DEV DEPT APPLICATION FEES | 217,125.82 | 243,716 | 200,000 |
| 10-3-221-000-001 | PLANNING DEV DEPT TECH REVIEW FEES | 9,700.00 | 25,000 | 10,000 |
| 10-3-221-000-002 | DEVELOPMENT FEES/TRANSIT IMPACT FEE | 5,061.88 | 10,000 | 10,000 |
| 10-3-221-000-004 | PLANNING DEV DEPT ENVIRON CONSULT FEE | 73,278.90 | 75,229 | 45,000 |
| 10-3-224-000-000 | BUILDING PERMIT FEES | 798,286.20 | 871,602 | 750,000 |
| 10-3-225-000-000 | EXACTION FEES | 61,355.97 | 61,356 | 10,000 |
| 10-3-225-000-002 | ENERGY MITIGATION FEES | 1,319,662.40 | 1,429,400 | 1,000,000 |
| 10-3-226-000-000 | GRADING PERMITS | 22,237.50 | 43,000 | 35,000 |
| 10-3-228-000-000 | ENVIRONMENTAL HEALTH LICENSES & FEES | 75,931.75 | 90,055 | 98,500 |
| 10-3-230-000-000 | ARBITRATION | 0.00 | 1,000 | 1,000 |
| 10-3-231-000-000 | ELECTRICAL PERMIT FEES | 153,338.20 | 185,000 | 190,000 |
| 10-3-232-000-000 | ADAMS CANYON SEWER APPLICATION FEES | 0.00 | 400 | 300 |
| 10-3-232-000-001 | ADAMS CANYON SEWER CONNECTION FEES | 0.00 | 4,656 | 5,820 |
| 10-3-232-000-002 | ADAMS CANYON SEWER USAGE FEES | 0.00 | 800 | 1,200 |
| | TOTAL (LICENSES AND PERMITS) | 2,915,578.62 | 3,221,214 | 2,536,820 |
| 10-3-307-125-000 | STofWYO -2013-2014 LEGISLATIVE ACT/SLIB | 248,219.48 | 248,220 | 191,963 |
| 10-3-307-129-000 | WY STATE LOTTERY | 158,987.90 | 158,988 | 50,000 |
| 10-3-308-100-000 | GRANT REIMB-FUND 10-PUBLIC HEALTH | 142,859.85 | 229,475 | 238,307 |
| 10-3-308-200-000 | GRANT REIMB-FUND 10-EMERGENCY MGMT | 0.00 | 60,216 | 30,000 |
| 10-3-308-300-000 | GRANT REIMB-FUND 10-SHERIFF | 16,858.77 | 27,000 | 21,000 |
| 10-3-308-400-000 | GRANT-REIMB FUND 10 MISC | 18,795.44 | 47,000 | 35,555 |
| 10-3-308-500-000 | GRANT-REIMB FD 10-DRUG COURT | 22,952.55 | 112,256 | 93,547 |
| 10-3-309-224-000 | DISPATCH - FUND 13 - FIRE/EMS | 152,529.94 | 354,008 | 288,000 |
| 10-3-309-225-000 | LODGING TAX TRANSFER - ECLIPSE 2017 | 0.00 | 0 | 152,346 |
| 10-3-311-303-000 | HOUSING OF PRISONERS | 56,808.81 | 65,000 | 65,000 |
| 10-3-311-304-000 | SEARCH AND RESCUE | 41,197.10 | 56,000 | 35,000 |
| 10-3-311-306-000 | SPECIAL DETAIL REIMBURSEMENT | 81,250.00 | 85,255 | 75,000 |
| 10-3-311-308-000 | REIMBURSEMENT - HELICOPTER CONTRACT | 0.00 | 5,000 | 20,000 |
| 10-3-311-309-000 | REIMBURSEMENT - SHERIFF VEHICLES | 11,515.51 | 10,000 | 15,000 |
| 10-3-312-353-000 | CHILD SUPPORT-POSSE | 277.00 | 3,324 | 0 |
| 10-3-312-356-000 | CLERK OF COURT - INTERPRETER FEES | 4,225.00 | 7,500 | 7,500 |
| 10-3-313-402-000 | PUBLIC HEALTH-NURSING FEES & CHARGES | 149,983.61 | 167,014 | 181,500 |
| 10-3-313-403-000 | PUBLIC HEALTH MISCELLANEOUS | 14,884.22 | 12,589 | 13,000 |
| 10-3-315-501-000 | STATE REIMBURSEMENT-CO ATTORNEY | 0.00 | 210,350 | 260,000 |
| 10-3-318-701-000 | ARMY CORP OF ENGINEERS | 81,794.74 | 81,793 | 0 |
| 10-3-319-801-000 | TAX DEFERRAL PROGRAM | 2,650.84 | 1,000 | 1,000 |
| 10-3-319-802-000 | MISC FEES / CHARGES / REIMBURSE | 13,809.74 | 7,000 | 10,000 |
| 10-3-319-803-000 | INSUFFICIENT FUND FEES | 1,320.00 | 1,500 | 1,500 |

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|------------------|---|------------------------|----------------------|----------------------|
| 10-3-319-804-000 | RENTAL CAR SURCHARGE | 0.00 | 3,000 | 3,500 |
| 10-3-320-901-002 | DEV TRANSFER FEES-TRANSPORT/Pathways | 0.00 | 55,000 | 30,000 |
| 10-3-360-950-000 | DISPATCH - MUNICIPAL - TOJ | 272,697.73 | 531,011 | 450,000 |
| 10-3-360-956-000 | MISC./LIABILITY INS/GRANT MATCH | 0.00 | 10,000 | 10,000 |
| 10-3-360-959-000 | REIMBURSE - DRUG COURT - TOJ | 35,544.00 | 33,000 | 33,600 |
| 10-3-360-963-000 | REIMBURSE - PATHWAYS - TOJ | 52,567.61 | 85,677 | 90,606 |
| 10-3-360-964-000 | REIMBURSE - PLANNING - TOJ | 46,828.93 | 60,125 | 90,000 |
| 10-3-360-966-000 | REIMBURSE - LDR REVISION - TOJ | 0.00 | 25,000 | 45,000 |
| | TOTAL (INTERGOVERNMENTAL REVENUE) | 1,628,558.77 | \$2,753,301 | \$2,537,924 |
| 10-3-409-000-000 | SHERIFF OFFICE FEES, ETC. | 12,267.36 | 25,000 | 20,000 |
| 10-3-409-000-001 | CONCEALED FIREARM PERMITS | 540.00 | 1,800 | 1,500 |
| 10-3-409-000-002 | REPORT COPIES, ETC. | 605.50 | 500 | 800 |
| 10-3-409-000-003 | VIN INSPECTIONS | 2,200.00 | 9,000 | 7,500 |
| 10-3-409-000-004 | RADIO SERVICE FEES | 0.00 | 1,000 | 1,000 |
| 10-3-410-000-000 | COUNTY CLERK FEES | 295,931.87 | 400,000 | 400,000 |
| 10-3-411-000-000 | CLERK OF COURT FEES | 85,093.03 | 90,480 | 80,000 |
| 10-3-413-000-000 | COUNTY SANITARIAN - SEPTIC PERMITS | 17,650.00 | 18,000 | 20,000 |
| 10-3-413-000-001 | WATER LAB FEES | 36,397.00 | 43,500 | 46,500 |
| 10-3-413-000-002 | SEPTIC DUMP STATION FEES | 21,084.40 | 27,000 | 27,000 |
| 10-3-414-000-000 | PLANNING DEV DEPT SERVICE FEES | 3,415.30 | 3,500 | 3,000 |
| 10-3-416-000-005 | DRUG COURT FEES | 3,300.00 | 4,910 | 5,000 |
| 10-3-418-000-000 | CO ENGINEER / PLAN REVEIW FEES | 6,925.25 | 10,000 | 10,000 |
| 10-3-419-000-000 | GIS DATA SET / FEES | 500.00 | 1,000 | 5,000 |
| | TOTAL (CHARGES FOR SERVICES - FEES) | 485,909.71 | \$635,690 | \$627,300 |
| 10-3-610-000-000 | INTEREST EARNINGS | 50,572.12 | 100,000 | 100,000 |
| 10-3-624-001-000 | COUNTY RENTAL/HOUSES/PROPERTY | 99,337.56 | 115,000 | 125,400 |
| 10-3-624-004-000 | WY BANK & TRUST LEASE PAYMENT/UTIL | 15,000.00 | 25,250 | 0 |
| 10-3-624-005-000 | PUBLIC HEALTH BLDG/TENANT LEASE PMT | 14,808.16 | 15,380 | 15,000 |
| 10-3-630-003-000 | INSURANCE SETTLEMENTS/CLAIMS | 6,385.00 | 23,650 | 5,000 |
| 10-3-630-003-001 | SETTLEMENT CLAIM-GROWIN GREEN | 25,000.00 | 25,000 | 25,000 |
| 10-3-631-000-000 | SALE OF SURPLUS PROPERTY | 20,915.00 | 21,915 | 1,000 |
| 10-3-632-000-000 | REIMBURSABLE BENEFITS/EMPLOYEE INS | 404,561.93 | 433,446 | 350,000 |
| 10-3-633-000-000 | REIMBURSABLE BENEFITS/LIBRARY | 393,970.00 | 643,230 | 468,288 |
| 10-3-634-000-000 | REIMBURSABLE BENEFITS/Fund 17 | 0.00 | 0 | 0 |
| 10-3-637-000-000 | REIMBURSABLE INS/ Funds 13, 17, 19, 30, 32 | 840,094.50 | 1,218,692 | 1,018,692 |
| 10-3-640-000-000 | HOUSING TRUST-MT VIEW MEADOWS | 1,000.00 | 1,000 | 1,000 |
| 10-3-642-000-000 | REIMBURSE - RAFTER J BOND | 53,000.00 | 83,983 | 83,983 |
| 10-3-652-000-000 | EXTENSION SERVICE - LOJH | 0.00 | 0 | 19,000 |
| 10-3-689-000-000 | MISCELLANEOUS REVENUE | 61,916.56 | 67,287 | 30,000 |
| 10-3-689-000-001 | WIR SPONSORSHIP REIMBURSE | 24,797.90 | 24,798 | 0 |
| 10-3-690-000-000 | SUNDRY REVENUE | 353.54 | 0 | 0 |
| | TOTAL (OTHER REVENUE) | 2,011,712.27 | \$2,798,631 | \$2,242,363 |
| | GRAND TOTAL REVENUE | \$27,463,296.85 | \$38,102,812 | \$39,106,143 |
| | FUND BALANCE - UNASSIGNED CASH REVERSION | \$3,000,000 | \$3,000,000 | \$2,000,000 |
| | ASSIGNED ENERGY MITIGATION FUNDS | \$70,000 | \$70,000 | \$0 |
| | GRAND TOTAL - FUND 10 -GENERAL FUND-REVENUE/CASH | \$30,533,297 | \$41,172,812 | \$41,106,143 |

Denotes Budget Amendment

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|--|--|-----------------------|-----------------------|-----------------------|
| FUND 11 - FIRE - SPECIAL REVENUE FUND | | | | |
| 11-3-101-000-000 | TOWN OF JACKSON REIMBURSEMENT | 140,536.05 | 248,177 | 236,050 |
| 11-3-101-000-001 | TOWN REIMBURSE - CAPITAL | 69,647.62 | 750,000 | 305,942 |
| 11-3-160-000-000 | PROPERTY TAX INCOME | 341,354.01 | 465,083 | 484,240 |
| 11-3-161-000-000 | PROPERTY TAX INCOME - MV FEES | 41,430.24 | 45,000 | 45,000 |
| | TOTAL SPECIAL FIRE - TAXES/REIMBURSE | 592,967.92 | \$1,508,260.00 | \$1,071,232.00 |
| 11-3-320-000-000 | SFA 2014 FIRE GRANT | 0.00 | \$0.00 | \$0.00 |
| | TOTAL SPECIAL FIRE - GRANTS | 0.00 | \$0.00 | \$0.00 |
| 11-3-610-000-000 | INTEREST INCOME | 3,812.95 | 5,000 | 5,000 |
| 11-3-611-000-000 | DONATED FUNDS | 30,000.00 | 30,000 | 30,000 |
| 11-3-624-000-000 | LEASE PROCEEDS/HOBACK STATION | 2,250.00 | 3,000 | 3,000 |
| 11-3-631-000-000 | SALE OF SURPLUS PROPERTY | 0.00 | 0 | 0 |
| 11-3-689-000-000 | MISC INCOME | 2,310.19 | 3,000 | 2,500 |
| | TOTAL SPECIAL FIRE - OTHER REVENUE | 38,373.14 | \$41,000.00 | \$40,500.00 |
| 11-3-810-000-000 | WILDLAND ACCT/MISC INCOME,INTEREST | 0.00 | 0 | 0 |
| | TOTAL WILDLND ACCT/WILDLND FIRE REMIB | 0.00 | \$0.00 | \$0.00 |
| | SubTotal | \$631,341.06 | \$1,549,260.00 | \$1,111,732 |
| | BUDGETED USE OF FUND BALANCE | \$924,600 | \$924,600 | \$133,195 |
| | GRAND TOTAL - FUND 11 - SPECIAL FIRE FUND | \$1,555,941 | \$2,473,860 | \$1,244,927 |
| | Denotes Budget Amendment | | | |

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|--|--|-----------------------|----------------------|----------------------|
| FUND 12 - GRANTS - SPECIAL REVENUE FUND | | | | |
| 12-3-331-005-001 | GRANT-EUDL | 0.00 | 0 | 10,000 |
| 12-3-331-005-002 | FOREST SVC/CAMPGROUND REIMBURSE | 9,800.00 | 11,000 | 11,000 |
| 12-3-331-011-001 | GRANT-STATE FORESTRY-11 SNAKE PHASE II | 0.00 | 250,000 | 0 |
| 12-3-331-011-002 | GRANT-SFA 2015 FIRE GRANT | 0.00 | 20,000 | 8,000 |
| 12-3-331-011-003 | GRANT-FORESTRY-13-DG-110460000-614 | 238,277.50 | 287,000 | 0 |
| 12-3-331-020-047 | GRANT-13-GPD-RR8-RR-HRT13 | 0.00 | 3,672 | 0 |
| 12-3-331-020-051 | GRANT-14-GPD-TET-SC-HSG14 | 0.00 | 22,804 | 22,804 |
| 12-3-331-020-052 | GRANT-14-GPD-TET-LS-HLE14 | 0.00 | 3,783 | 3,783 |
| 12-3-331-020-053 | GRANT-14-GPD-TET-LC-HLC14 | 0.00 | 1,955 | 1,955 |
| 12-3-331-020-054 | GRANT-14-DPD-RR8-RR-HRT14 | 0.00 | 83,900 | 83,900 |
| 12-3-331-020-056 | GRANT-15-GPD-TET-SC-HSG15 | 7,401.58 | 27,048 | 19,646 |
| 12-3-331-020-057 | GRANT-15-GPD-TET-LS-HEL15 | 0.00 | 100,655 | 100,655 |
| 12-3-331-020-058 | GRANT-15-GPD-RR8-RR-HRT15 | 2,465.92 | 21,405 | 18,939 |
| 12-3-331-020-059 | GRANT-16-GPD-TET-SC-HSG16 | 0.00 | 20,500 | 20,500 |
| 12-3-331-020-060 | GRANT-16-GPD-TET-EM-GCF16 | 60,215.63 | 61,735 | 1,520 |
| 12-3-331-025-001 | WIC REIMBURSEMENT | 14,291.62 | 45,087 | 35,555 |
| 12-3-331-035-005 | GRANT-TETON PASS-FLAP FY14 | 0.00 | 500,000 | 500,000 |
| 12-3-334-005-001 | GRANT-DUI/SPEED ENFORCEMENT-SHERIFF | 7,058.77 | 11,588 | 4,529 |
| 12-3-334-005-005 | GRANT - SHERIFF RADIOS | 195,269.00 | 195,269 | 0 |
| 12-3-334-012-000 | GRANT-DRUG COURT-STATE OF WY | 22,952.55 | 112,256 | 93,547 |
| 12-3-334-012-009 | GRANT-TRIPARTE CSBG FY2017 | 38,409.00 | 51,212 | 12,803 |
| 12-3-334-013-000 | STATE OF WY REIMBURSE - RERT CALLOUT | 9,949.57 | 7,500 | 7,500 |
| 12-3-334-014-003 | GRANT-HIGH RISK RURAL ROADS -2017 | 0.00 | 90,000 | 90,000 |
| 12-3-334-016-001 | GRANT-TANF/HUMAN SERVICES-CLIMB | 28,429.06 | 23,500 | 0 |
| 12-3-334-016-002 | GRANT-DFS JUVENILE SERVICES BOARD | 16,631.25 | 50,000 | 33,369 |
| 12-3-334-016-003 | GRANT-TANF/HUMAN SERVICES-CLIMB-2017 | 4,784.00 | 70,000 | 96,501 |
| 12-3-334-018-001 | GRANT-PUBLIC HEALTH-MCH/MFH | 46,016.96 | 46,955 | 46,955 |
| 12-3-334-018-002 | GRANT-PUBLIC HEALTH- TANF | 25,205.88 | 46,950 | 46,950 |
| 12-3-334-018-003 | GRANT-PUBLIC HEALTH-ALL HAZARDS | 62,999.97 | 89,604 | 84,047 |
| 12-3-334-018-004 | GRANT-PUBLIC HEALTH-MISC | 6,800.00 | 6,800 | 0 |
| 12-3-334-018-005 | GRANT-PH-CHO ALL HAZARDS CONTRACT | 7,200.00 | 9,600 | 9,600 |
| 12-3-334-018-007 | GRANT-PH-ALL HAZARDS - EBOLA | 1,837.04 | 19,596 | 0 |
| 12-3-334-018-008 | GRANT-PH-TITLE X-FAMILY PLANNING | 0.00 | 1,200 | 15,000 |
| 12-3-334-019-001 | GRANT - STATE TRAILS | 0.00 | 28,901 | 30,135 |
| 12-3-334-027-000 | GRANT-START SLIB-TEA | 0.00 | 0 | 0 |
| 12-3-334-037-012 | SLIB-HERITAGE ARENA ROOF | 0.00 | 390 | 0 |
| 12-3-334-037-015 | SLIB-DETENTION CENTER LOCKS | 58,010.30 | 154,809 | 96,799 |
| 12-3-334-037-023 | SLIB-FAIRGROUND CONCESSIONS | 0.00 | 32,700 | 32,700 |
| 12-3-334-037-024 | SLIB-FAIRGROUND TICKET BOOTH | 0.00 | 1,383 | 0 |
| 12-3-334-037-026 | SLIB-HERITAGE ARENA ROOF-Phase 2 | 45,156.30 | 294,979 | 294,979 |
| 12-3-334-037-027 | SLIB-ADAMS CANYON SEWER | 0.00 | 73,901 | 73,901 |
| 12-3-334-037-029 | SLIB-TRANSFER STATION SCALEHOUSE | 68,971.53 | 851,275 | 618,804 |
| 12-3-334-037-030 | WBC - CHILDREN'S LEARNING CENTER | 622,391.00 | 750,000 | 0 |
| 12-3-334-037-031 | SLIB-LANDFILL CLOSURE | 483,832.46 | 5,120,188 | 1,463,515 |
| 12-3-334-037-032 | SLIB-TOJ-WBROADWAY LANDSLIDE | 74,942.23 | 1,000,000 | 925,058 |
| | SUBTOTAL | \$2,159,299.12 | \$10,601,100 | \$4,914,949 |
| | GRAND TOTAL - FUND 12 -SPECIAL GRANT FUND | \$2,159,299.12 | \$10,601,100 | \$4,914,949 |

Denotes Budget Amendment

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|--|--|-----------------------|-----------------------|-----------------------|
| FUND 13 - FIRE/EMS - SPECIAL REVENUE FUND | | | | |
| 13-3-301-000-000 | TOWN REIMBURSE | 847,522.00 | 1,017,026 | 1,216,329 |
| 13-3-301-000-001 | TOWN REIMBURSE - CAPITAL | 24,500.52 | 116,302 | 27,675 |
| 13-3-302-000-000 | COUNTY REIMBURSE | 910,861.00 | 1,093,031 | 1,336,625 |
| 13-3-302-000-001 | COUNTY REIMBURSE - CAPITAL | 29,945.11 | 156,147 | 33,825 |
| 13-3-307-000-001 | GRANT - COMMUNITY FOUNDATION OF JH | 10,200.00 | 10,000 | 10,000 |
| 13-3-311-000-000 | STATE OF WY REIMBURSE - RERT CALLOUT | 9,949.57 | 8,500 | 4,800 |
| | | 1,832,978.20 | \$2,401,006.00 | \$2,629,254.00 |
| 13-3-402-000-000 | O / P REVENUE | 364,641.59 | 450,000 | 400,000 |
| 13-3-403-000-000 | SPECIAL DETAIL REIMBURSEMENT | 29,295.00 | 29,295 | 30,000 |
| | | 393,936.59 | \$479,295.00 | \$430,000.00 |
| 13-3-601-000-000 | SJMC CONTRIBUTION | 110,000.00 | 110,000 | 110,000 |
| 13-3-603-000-000 | COUNTY REIMBURSE - ELECTRICAL EXP | 171,075.57 | 305,218 | 193,680 |
| 13-3-604-000-000 | COUNTY REIMBURSE - DRIGGS CONTRACT | 30,069.26 | 193,957 | 213,200 |
| 13-3-605-000-000 | VOLUNTEER FIREMANS RETIREMENT REIMB | 1,185.00 | 600 | 1,600 |
| 13-3-610-000-000 | INTEREST EARNED | 2,608.27 | 4,000 | 4,000 |
| 13-3-611-000-002 | DONATED FUNDS/EMS | 30,793.64 | 55,000 | 27,000 |
| 13-3-612-000-000 | 30% LODGING TAX TRANSFER | 125,000.00 | 276,500 | 150,000 |
| 13-3-630-000-000 | INSURANCE SETTLEMENT/CLAIM REIMB | 0.00 | 0 | 0 |
| 13-3-631-000-000 | SALE OF SURPLUS PROPERTY | 0.00 | 13,035 | 0 |
| 13-3-689-000-000 | MISCELLANEOUS | 13,874.23 | 15,237 | 12,000 |
| 13-3-690-000-000 | SUNDRY REVENUE | 10.00 | 0 | 0 |
| 13-3-810-000-000 | WILDLAND FIRE REIMBURSE | 132,335.59 | 132,336 | 0 |
| | | 616,951.56 | 1,105,883 | 711,480 |
| | SubTotal | \$2,843,866.35 | \$3,986,184.00 | \$3,770,734.00 |
| | BUDGETED USE OF FUND BALANCE | \$644,654.00 | \$644,654.00 | \$500,000.00 |
| | TOTAL FIRE/EMS FUND | \$3,488,520.35 | \$4,630,838.00 | \$4,270,734.00 |
| | GRAND TOTAL - FUND 13 - FIRE/EMS FUND | \$3,488,520.35 | \$4,630,838.00 | \$4,270,734.00 |
| | Denotes Budget Amendment | | | |

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|---|---|---------------------|---------------------|---------------------|
| FUND 16 - E-911 - SPECIAL REVENUE FUND | | | | |
| 16-3-610-000-000 | INTEREST INCOME | 2,158.08 | 5,000 | 5,000 |
| 16-3-620-000-000 | QWEST REVENUE/MISC LAND CARRIERS | 74,724.69 | 111,830 | 94,902 |
| 16-3-630-000-000 | E911 REVENUE/WIRELESS CARRIERS | 152,315.05 | 167,582 | 186,779 |
| | TOTAL - FUND 16 - E-911 FUND | \$229,197.82 | \$284,412.00 | \$286,681.00 |
| | BUDGETED USE OF FUND BALANCE | \$590,896.00 | \$590,896.00 | \$0.00 |
| | GRAND TOTAL - FUND 16 - E-911 FUND | \$820,093.82 | \$875,308.00 | \$286,681.00 |
| Denotes Budget Amendment | | | | |

| | | | | |
|--|--|-----------------------|-----------------------|-----------------------|
| FUND 17 - AFFORDABLE HOUSING - SPECIAL REVENUE FUND | | | | |
| 17-3-170-000-000 | CONTRIBUTION FROM OTHER ENTITIES | 180,000 | 1,146,586 | 0 |
| 17-3-180-000-000 | REIMBURSE - TOWN OF JACKSON | 70,761 | 84,913 | 156,594 |
| | | \$250,761.00 | \$1,231,499.00 | \$156,594.00 |
| 17-3-301-000-000 | AFFORDABLE HOUSING FEE-IN-LIEU | 1,452,199.13 | 1,463,526 | 850,000 |
| 17-3-301-000-001 | AFFORDABLE HOUSING FEE-IN-LIEU-EMPLOYEE | 110,563.91 | 110,564 | 80,000 |
| 17-3-302-000-000 | AFFORDABLE HOUSING-SRSC | 0 | 50,000 | 150,000 |
| | | \$1,562,763.04 | \$1,624,090.00 | \$1,080,000.00 |
| 17-3-401-000-000 | HOUSING FACILITATION FEES | 33,633.74 | 64,800 | 30,000 |
| | | \$33,633.74 | \$64,800.00 | \$30,000.00 |
| 17-3-610-000-000 | INTEREST INCOME | 3,015.84 | 1,000 | 3,000 |
| 17-3-620-001-000 | FUND 10 INCOME/OPERATIONS | 400,142.00 | 480,170 | 365,387 |
| 17-3-689-000-000 | MISCELLANEOUS REVENUE | 1,616.62 | 1,200 | 0 |
| | | \$404,774.46 | \$482,370.00 | \$368,387.00 |
| | TOTAL - FUND 17 - AFFORDABLE HOUSING | \$2,251,932.24 | \$3,402,759.00 | \$1,634,981.00 |
| | AFFORDABLE HOUSING FEES COMMITTED | -\$650,000.00 | -\$650,000.00 | \$0.00 |
| | BUDGETED USE OF FUND BALANCE | \$0.00 | \$0.00 | \$0.00 |
| | GRAND TOTAL - FUND 17 - AFFORDABLE HOUSING FUND | \$1,601,932.24 | \$2,752,759.00 | \$1,634,981.00 |
| Denotes Budget Amendment | | | | |

| | | | | |
|---|---|---------------------|-----------------------|-----------------------|
| FUND 18 - ROAD CONSTRUCTION - SPECIAL REVENUE FUND | | | | |
| 18-3-321-000-000 | SCCFM FUNDS/GAS TAX | 376,573.67 | 535,000 | 510,000 |
| 18-3-321-000-001 | SCCFM FUNDS/COAL SEVERANCE | 80,743.35 | 87,000 | 87,000 |
| 18-3-321-000-002 | FOREST RESERVE FUNDS | 253,538.41 | 250,000 | 250,000 |
| | | 710,855.43 | \$872,000.00 | \$847,000.00 |
| 18-3-610-000-000 | INTEREST INCOME | 5,618.09 | 10,000 | 10,000 |
| 18-3-611-000-000 | TRANSFER IN FROM FUND 10 | 0.00 | 0 | 0 |
| 18-3-689-000-000 | MISCELLANEOUS REVENUE | 0.00 | 28,305 | 0 |
| | | 5,618.09 | 38,305.00 | 10,000.00 |
| | TOTAL - FUND 18 - COUNTY ROAD | \$716,473.52 | \$910,305.00 | \$857,000.00 |
| | BUDGETED USE OF FUND BALANCE | 0.00 | \$0.00 | \$576,968.00 |
| | BUDGETED USE OF RESTRICTED FUNDS | \$233,750.00 | \$233,750.00 | \$24,032.00 |
| | GRAND TOTAL - FUND 18 - ROAD CONSTRUCTION FUND | \$950,223.52 | \$1,144,055.00 | \$1,458,000.00 |
| | FUND BALANCE - RESTRICTED | \$681,143.00 | \$681,143.00 | \$717,111.00 |
| Denotes Budget Amendment | | | | |

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|--|---|-----------------------|------------------------|------------------------|
| FUND 19 - PARKS & RECREATION - SPECIAL REVENUE FUND | | | | |
| 19-3-601-000-000 | RESIDENT ID CARDS | 16,407.53 | 25,000 | 25,000 |
| 19-3-602-000-000 | MONTHLY PASSES | 11,897.59 | 15,500 | 16,000 |
| 19-3-603-000-000 | DAY USE FEES | 138,819.20 | 200,000 | 200,000 |
| 19-3-604-000-000 | PUNCH CARDS | 41,913.83 | 56,000 | 56,000 |
| 19-3-605-000-000 | PARK FACILITY RENTALS-SHELTERS/PARK | 8,274.34 | 20,000 | 20,000 |
| 19-3-606-000-000 | REC CENTER FACILITY FEES | 18,271.74 | 41,000 | 42,000 |
| 19-3-607-000-000 | EQUIPMENT RENTAL | 486.02 | 500 | 500 |
| 19-3-608-000-000 | RETAIL SALES | 19,445.11 | 27,000 | 30,000 |
| 19-3-609-000-000 | VENDING SALES | 2,145.69 | 5,000 | 4,000 |
| 19-3-610-000-000 | CONCESSION SALES | 1,127.52 | 1,500 | 1,500 |
| 19-3-611-000-000 | FIELD/PARK RENTALS/ICE RENTAL | 29,308.31 | 40,000 | 40,000 |
| 19-3-612-000-000 | REIMBURSEMENT - PARKS | 3,572.12 | 3,000 | 3,600 |
| 19-3-612-000-001 | IRRIGATION REIMBURSEMENTS | 120.20 | 10,000 | 10,000 |
| 19-3-613-000-000 | GRANTS - Misc. | 0.00 | 5,000 | 0 |
| 19-3-613-000-001 | GRANT-REIMBURSE-STATE TRAILS | 0.00 | 28,901 | 30,135 |
| 19-3-614-000-000 | DONATED FUNDS/PARK DEPT. | 80.00 | 4,000 | 0 |
| 19-3-614-000-001 | DONATED FUNDS/REC CENTER DEPT | 13,671.50 | 7,056 | 3,000 |
| 19-3-614-000-002 | DONATED FUNDS-MISCELLANEOUS | 388.09 | 7,819 | 0 |
| 19-3-614-000-003 | DONATED FUNDS-PROGRAMS | 14,364.00 | 14,364 | 13,000 |
| 19-3-615-000-000 | LEAGUE FEES | 21,452.25 | 71,200 | 68,305 |
| 19-3-616-000-000 | PROGRAM FEES | 551,891.55 | 717,371 | 660,184 |
| 19-3-617-000-000 | SPONSORSHIPS | 12,465.10 | 19,850 | 21,900 |
| 19-3-618-000-000 | USER/PLAYER FEES | 210.91 | 3,000 | 6,100 |
| 19-3-619-000-000 | MISCELLANEOUS FEES | 106.84 | 200 | 0 |
| 19-3-620-000-000 | DEFERRED ACCOUNT/PERMIT FEES | 2,218.13 | 6,200 | 4,500 |
| 19-3-620-000-001 | RIVER PERMITS - ANNUAL | 4,014.00 | 3,914 | 3,000 |
| 19-3-620-000-002 | RIVER PERMITS - POOL | 131,202.65 | 131,203 | 124,000 |
| 19-3-624-000-000 | INTEREST INCOME | 1,886.91 | 1,000 | 0 |
| 19-3-625-000-000 | LEASES | 10,308.34 | 12,450 | 12,450 |
| 19-3-628-000-000 | TOWN REIMBURSE-OPERATIONS | 1,210,729.00 | 1,452,873 | 1,335,235 |
| 19-3-629-000-000 | TOWN REIMBURSE-CAPITAL | 192,208.98 | 2,377,030 | 1,231,560 |
| 19-3-629-000-001 | TOWN REIMBURSE-CAPITAL-2017 SPET | 0.00 | 0 | 2,900,000 |
| 19-3-631-000-000 | COUNTY REIMBURSE-OPERATIONS | 1,230,612.00 | 1,476,734 | 1,331,955 |
| 19-3-632-000-000 | COUNTY REIMBURSE-CAPITAL | 234,922.04 | 2,661,363 | 1,450,240 |
| 19-3-634-000-000 | TCSD#1 REC DISTRICT - OPERATIONS | 348,819.00 | 348,819 | 289,886 |
| 19-3-634-000-001 | TCSD#1 REC DISTRICT - CAPITAL | 0.00 | 0 | 0 |
| 19-3-640-000-000 | 30% LODGING TAX TRANSFER-TETON COUNTY | 249,168.00 | 542,895 | 355,000 |
| 19-3-689-000-000 | MISCELLANEOUS REVENUE | 9,071.57 | 9,072 | 5,000 |
| 19-3-690-000-000 | SUNDRY REVENUE | 243.00 | 0 | 0 |
| | Total - Fund 19 - Parks & Recreation | 4,531,823.06 | \$10,346,814.00 | \$10,294,050.00 |
| | BUDGETED USE OF FUND BALANCE | 0.00 | \$0.00 | \$500,000.00 |
| | GRAND TOTAL - FUND 19 - PARKS & RECREATION | \$4,531,823.06 | \$10,346,814.00 | \$10,794,050.00 |
| | Denotes Budget Amendment | | | |

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|---|--|------------------------|------------------------|------------------------|
| FUND 27 - 2010 PATHWAYS SPET | | | | |
| 27-3-610-000-000 | INTEREST INCOME | 161.53 | 500 | 500 |
| | TOTAL 2010 PATHWAYS SPET FUND | \$161.53 | \$500.00 | \$500.00 |
| | FUND BALANCE - RESTRICTED | \$103,985.00 | \$103,985.00 | \$61,048.00 |
| | GRAND TOTAL - FUND 27 - 2010 PATHWAYS SPET | \$104,146.53 | \$104,485.00 | \$61,548.00 |
| | | | | |
| FUND 28 - 2010 WILSON BRIDGE SPET | | | | |
| 28-3-610-000-000 | INTEREST INCOME | 706.99 | 1,000 | 1,000 |
| | TOTAL 2010 WILSON BRIDGE SPET FUND | \$706.99 | \$1,000.00 | \$1,000.00 |
| | FUND BALANCE - RESTRICTED | \$325,563.00 | \$325,563.00 | \$311,260.00 |
| | GRAND TOTAL - FUND 28 - 2010 WILSON BRIDGE SPET | \$326,269.99 | \$326,563.00 | \$312,260.00 |
| | | | | |
| FUND 29 - 2010 PARKS & REC SPET | | | | |
| 29-3-610-000-000 | INTEREST INCOME | 943.46 | 1,000 | 1,000 |
| | TOTAL 2010 PARKS & REC SPET FUND | \$943.46 | \$1,000.00 | \$1,000.00 |
| | FUND BALANCE - RESTRICTED | \$461,409.00 | \$461,409.00 | \$404,265.00 |
| | GRAND TOTAL - FUND 29 - 2010 PARKS & REC SPET | \$462,352.46 | \$462,409.00 | \$405,265.00 |
| | | | | |
| FUND 34 - 2012 LANDFILL CLOSURE SPET | | | | |
| 34-3-160-000-000 | SPET FUNDS REC'D - 2012 LANDFILL CLOSURE | 0 | 0 | 0 |
| 34-3-610-000-000 | INTEREST INCOME | 40,000 | 20,000 | 20,000 |
| | TOTAL 2012 LANDFILL CLOSURE SPET FUND | \$40,000.00 | \$20,000.00 | \$20,000.00 |
| | FUND BALANCE - RESTRICTED | \$13,246,241.00 | \$13,246,241.00 | \$12,253,378.00 |
| | FUND BALANCE - FUND 34 - LANDFILL CLOSURE SPET | \$13,286,241.00 | \$13,266,241.00 | \$12,273,378.00 |
| | | | | |
| FUND 38 - 2014 PATHWAYS SPET | | | | |
| 38-3-160-000-000 | SPET FUNDS REC'D - 2014 PATHWAYS | 1,638,697.63 | 1,638,698 | 0 |
| 38-3-610-000-000 | INTEREST INCOME | 4,467.25 | 10,000 | 10,000 |
| | TOTAL 2014 PATHWAYS SPET FUND | \$1,643,164.88 | \$1,648,698.00 | \$10,000.00 |
| | FUND BALANCE - RESTRICTED | \$3,400,000.00 | \$3,400,000.00 | \$2,198,978.00 |
| | FUND BALANCE - FUND 38 - PATHWAYS SPET | \$5,043,164.88 | \$5,048,698.00 | \$2,208,978.00 |
| | | | | |
| FUND 39 - 2014 FIRE/EMS SPET | | | | |
| 39-3-160-000-000 | SPET FUNDS REC'D - 2014 FIRE/EMS | 392,718.40 | 392,718 | 0 |
| 39-3-610-000-000 | INTEREST INCOME | 5,066.32 | 10,000 | 10,000 |
| | TOTAL 2014 FIRE/EMS SPET FUND | \$397,784.72 | \$402,718.00 | \$10,000.00 |
| | FUND BALANCE - RESTRICTED | \$0.00 | \$0.00 | \$2,392,441.00 |
| | FUND BALANCE - FUND 39 - FIRE/EMS SPET | \$397,784.72 | \$402,718.00 | \$2,402,441.00 |
| | | | | |
| FUND 40 - 2017 PATHWAYS SPET (VOTER APPROVED REALLOCATION) | | | | |
| 40-3-170-000-000 | CONTRIBUTION/TRANSFER FROM 2014 SPET | 0.00 | 1,500,000 | 0 |
| 40-3-610-000-000 | INTEREST INCOME | 0.00 | 0 | 5,000 |
| | TOTAL 2017 PATHWAYS SPET FUND | \$0.00 | \$1,500,000.00 | \$5,000.00 |
| | FUND BALANCE - RESTRICTED | \$0.00 | \$0.00 | \$1,500,000.00 |
| | FUND BALANCE - FUND 40 - PATHWAYS SPET | \$0.00 | \$1,500,000.00 | \$1,505,000.00 |

Denotes Budget Amendment

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|---|--|-----------------------|-----------------------|-----------------------|
| FUND 30 - ISW&R - SPECIAL REVENUE FUND | | | | |
| 30-3-388-100-000 | TRASH/MSW | 3,350,808.93 | 4,173,180 | 4,467,857 |
| 30-3-388-200-000 | SALE OF: OMG | 25,591.80 | 27,300 | 31,500 |
| 30-3-388-201-000 | SALE OF: OPAK | 20,793.63 | 24,000 | 26,640 |
| 30-3-388-202-000 | SALE OF: AL | 53,099.97 | 51,840 | 50,112 |
| 30-3-388-203-000 | SALE OF: ONP | 33,425.72 | 28,512 | 44,625 |
| 30-3-388-204-000 | SALE OF: OCC | 154,502.63 | 114,240 | 142,800 |
| 30-3-388-205-000 | SALE OF: HDPE | 7,527.60 | 12,240 | 14,700 |
| 30-3-388-206-000 | SALE OF: PET | 10,895.04 | 15,912 | 7,560 |
| 30-3-388-207-000 | SALE OF: STEEL | 17,581.95 | 3,096 | 4,050 |
| 30-3-388-208-000 | SALE OF: OTD | 1,514.87 | 1,860 | 2,310 |
| 30-3-388-209-000 | SALE OF: SCRAP METAL | 49,156.62 | 32,500 | 32,500 |
| 30-3-388-211-000 | SALE OF: GLASS | 25,002.02 | 28,803 | 30,307 |
| 30-3-388-212-000 | SALE OF: TEXTILES | 17,411.04 | 17,600 | 17,600 |
| 30-3-388-213-000 | SALE OF: LDPE FILM | 224.59 | 2,000 | 300 |
| 30-3-388-214-000 | SALE OF: ALUMINUM FOIL | 43.20 | 300 | 150 |
| 30-3-388-215-000 | SALE OF: E-WASTE | 3,117.18 | 4,000 | 0 |
| 30-3-388-300-000 | OCC COLLECTION SERVICE | 163,664.49 | 187,000 | 190,000 |
| 30-3-388-301-000 | HHW USER FEES | 18,421.24 | 24,000 | 24,000 |
| 30-3-388-301-001 | HHW-CONTRA REVENUE | -1,335.90 | 0 | 0 |
| 30-3-388-302-000 | E-WASTE USER FEES | 23,479.56 | 55,000 | 50,000 |
| 30-3-388-302-001 | E-WASTE-CONTRA REVENUE | -2,344.37 | 0 | 0 |
| 30-3-388-303-000 | SHREDDING INCOME | 14,228.48 | 15,000 | 17,000 |
| 30-3-388-304-000 | FOOD WASTE PILOT COLLECTION SERVICE | 0.00 | 0 | 26,250 |
| 30-3-388-400-000 | UNRESTRICTED DONATIONS/GRANTS | 40,180.58 | 42,000 | 42,000 |
| 30-3-388-401-000 | RESTRICTED DONATIONS/GRANTS REC | 29,520.37 | 26,000 | 26,000 |
| 30-3-388-402-000 | RESTRICTED DONATIONS/GRANTS HHW | 41,534.42 | 20,000 | 20,000 |
| 30-3-388-403-000 | RRR DONATIONS | 2,763.00 | 1,250 | 2,500 |
| 30-3-388-600-000 | PROMOTIONAL SALES | 661.25 | 1,000 | 1,000 |
| | | 4,101,469.91 | 4,908,633.00 | 5,271,761.00 |
| 30-3-610-000-000 | INTEREST INCOME | 5,664.34 | 20,600 | 22,000 |
| 30-3-621-000-000 | TRANSFER IN FROM FD 34 | 0.00 | 0 | 0 |
| 30-3-689-000-000 | MISCELLANEOUS REVENUE | 8,820.73 | 2,000 | 2,000 |
| 30-3-690-000-000 | SUNDRY REVENUE | 0.00 | 0 | 0 |
| | | 14,485.07 | \$22,600.00 | \$24,000.00 |
| | TOTAL ISWR - FUND 30 - REVENUE | \$4,115,954.98 | \$4,931,233.00 | \$5,295,761.00 |
| | BUDGETED USE OF FUND BALANCE | \$970,500 | \$970,500 | \$514,440.00 |
| | TOTAL INTEGRATED SOLID WASTE FUND | \$5,086,455 | \$5,901,733 | \$5,810,201.00 |
| | GRAND TOTAL - FUND 30 - ISW&R | \$5,086,455 | \$5,901,733 | \$5,810,201.00 |
| | Denotes Budget Amendment | | | |

FUND 31 - LODGING TAX - VISITOR SERVICES

| | | | | |
|------------------|---|-----------------------|-----------------------|-----------------------|
| 31-3-160-000-000 | LODGING TAX FUNDS REC'D - VISITOR SVCS | 905,741.81 | 1,154,205 | 1,264,792 |
| 31-3-610-000-000 | INTEREST INCOME | 1,224.42 | 3,000 | 3,000 |
| | TOTAL FUND 31 - LODGING TAX SVCS | \$906,966.23 | \$1,157,205.00 | \$1,267,792.00 |
| | FUND BALANCE - RESTRICTED | \$462,473.00 | \$462,473.00 | \$457,749.00 |
| | GRAND TOTAL - FUND 31 - LODGING TAX VISITOR SVCS | \$1,369,439.23 | \$1,619,678.00 | \$1,725,541.00 |
| | Denotes Budget Amendment | | | |

**TETON COUNTY
FY2018 REVENUE PROJECTIONS**

| Account | Account Description | FY2017 6/30/17 | FY2017 Budget | FY2018 Budget |
|---|---|-----------------------|-----------------------|-----------------------|
| FUND 32 - SPECIAL COUNTY FAIR FUND | | | | |
| 32-3-160-000-000 | PROPERTY TAX INCOME | 461,703.17 | 626,960 | 626,960 |
| 32-3-161-000-000 | PROPERTY TAX INCOME - MV FEES | 50,769.14 | 60,000 | 60,000 |
| 32-3-170-000-000 | CONTRIBUTION FROM OTHER ENTITIES | 0.00 | \$0.00 | \$0.00 |
| | TOTAL COUNTY FAIR PROPERTY TAX | \$512,472.31 | \$686,960.00 | \$686,960.00 |
| 32-3-301-000-000 | FAIR TICKET SALES | 190,210.50 | 185,000.00 | 190,000.00 |
| 32-3-302-000-000 | FAIR SPONSORS | 36,775.00 | 25,000.00 | 25,000.00 |
| 32-3-303-000-000 | FAIR DONATIONS | 0.00 | 0.00 | 0.00 |
| 32-3-304-000-000 | FAIR GRANTS | 0.00 | 0.00 | 0.00 |
| 32-3-305-000-000 | FAIR PROGRAMS | 0.00 | 0.00 | 0.00 |
| 32-3-306-000-000 | FAIR FEES | 28,115.00 | 20,000.00 | 30,000.00 |
| 32-3-307-000-000 | FAIR RENTALS/BOOTHES | 15,745.00 | 12,000.00 | 13,000.00 |
| 32-3-308-000-000 | FAIR PARKING | 8,692.00 | 9,000.00 | 9,000.00 |
| 32-3-309-000-000 | FAIR OTHER | 3,287.00 | 3,000.00 | 3,500.00 |
| 32-3-310-000-000 | FAIR CONCESSIONS | 32,747.62 | 30,000.00 | 33,000.00 |
| 32-3-311-000-000 | FAIR SECURITY DEPOSITS | 0.00 | 0.00 | 0.00 |
| | TOTAL COUNTY FAIR INCOME | \$315,572.12 | \$284,000.00 | \$303,500.00 |
| 32-3-401-000-000 | FACILITIES PAVILLION RENT | 13,635.01 | 15,000.00 | 15,000.00 |
| 32-3-402-000-000 | FACILITIES RODEO ARENA RENT | 68,040.00 | 64,000.00 | 66,000.00 |
| 32-3-403-000-000 | FACILITIES GRASSY ARENA RENT | 20.00 | 1,500.00 | 500.00 |
| 32-3-404-000-000 | FACILITIES - EXHIBIT HALL RENT | 4,405.00 | 12,000.00 | 3,500.00 |
| 32-3-405-000-000 | FACILITIES - RENTER SECURITY DEPOSITS | 0.00 | 0.00 | 0.00 |
| 32-3-406-000-000 | FACILITIES - RENTER INSURANCE | 0.00 | 0.00 | 0.00 |
| 32-3-407-000-000 | FACILITIES - SPONSORS | 0.00 | 0.00 | 1,000.00 |
| 32-3-408-000-000 | FACILITIES - DONATIONS | 1,182.00 | 0.00 | 0.00 |
| 32-3-409-000-000 | FACILITIES - OTHER | 1,720.00 | 500.00 | 500.00 |
| 32-3-410-000-000 | FACILITIES - HERITAGE ARENA RENT | 28,988.22 | 45,000.00 | 40,000.00 |
| | TOTAL FACILITIES RENTAL INCOME | 117,990.23 | \$138,000.00 | \$126,500.00 |
| 32-3-601-000-000 | OTHER INCOME - QUEEN REVENUE | 600.00 | 1,000.00 | 600.00 |
| 32-3-602-000-000 | OTHER INCOME - DONATIONS | 0.00 | 750.00 | 0.00 |
| 32-3-603-000-000 | OTHER INCOME - VENDING MACHINES | 0.00 | 0.00 | 0.00 |
| 32-3-604-000-000 | OTHER INCOME - GRANTS | 0.00 | 150.00 | 0.00 |
| 32-3-605-000-000 | OTHER INCOME - MISCELLANEOUS | 304.13 | 1,000.00 | 0.00 |
| 32-3-606-000-000 | OTHER INCOME - 4H REVENUES | 1,785.00 | 500.00 | 500.00 |
| 32-3-610-000-000 | INTEREST INCOME | 1,513.90 | 1,500.00 | 1,500.00 |
| 32-3-631-000-000 | SALE OF SURPLUS PROPERTY | 2,000.00 | 2,500.00 | 0.00 |
| 32-3-689-000-000 | MISCELLANEOUS INCOME | 1,239.47 | 500.00 | 500.00 |
| 32-3-690-000-000 | SUNDRY REVENUE | 0.00 | 0.00 | 0.00 |
| | TOTAL OTHER REVENUE | 7,442.50 | \$7,900.00 | \$3,100.00 |
| | TOTAL REVENUE - FUND 32 - COUNTY FAIR | \$953,477.16 | \$1,116,860.00 | \$1,120,060.00 |
| | BUDGETED USE OF FUND BALANCE | \$82,198.00 | \$82,198.00 | \$82,563.00 |
| | GRAND TOTAL - FUND 32 - SPECIAL COUNTY FAIR FUND | \$1,035,675.16 | \$1,199,058.00 | \$1,202,623.00 |
| | Denotes Budget Amendment | | | |

| | | | | |
|--|--|------------------------|------------------------|------------------------|
| FUND 37 - GENERAL FUND CAPITAL AND EMERGENCY RESERVE FUND | | | | |
| 37-3-160-000-000 | TRANSFER IN FROM FUND 10-GENERAL FUND | 6,973,719.00 | 6,973,719 | 5,875,977 |
| 37-3-160-000-001 | TRANSFER OF ENERGY MITIGATION RESERVE | 683,237.73 | 607,082 | 150,000 |
| 37-3-170-000-000 | CONTRIBUTION FROM OTHER ENTITIES | 35,000.00 | 35,000 | 0 |
| 37-3-610-000-000 | INTEREST INCOME | 26,689.98 | 40,000 | 40,000 |
| | TOTAL | \$7,718,646.71 | \$7,655,801.00 | \$6,065,977.00 |
| | FUND BALANCE - Capital Projects FY2017 Reversion | \$2,686,071.00 | \$2,686,071.00 | \$4,000,000.00 |
| | GRAND TOTAL - FUND 37 - GENERAL FUND RESERVE FUND | \$10,404,717.71 | \$10,341,872.00 | \$10,065,977.00 |
| | Denotes Budget Amendment | | | |

**TETON COUNTY
FY2018 BUDGET**

BUDGET SUMMARY

| DEPARTMENT GENERAL FUND | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
|------------------------------------|--------------------------|--------------------------|-----------------------|--------------------------|-------------------------------|
| County Commissioners | 925,035.32 | 1,162,046.00 | 438,010.10 | 892,261.60 | -269,784.40 |
| County Clerk | 864,644.00 | 1,118,616.00 | 522,180.00 | 987,741.02 | -130,874.98 |
| County Treasurer | 680,889.87 | 718,393.00 | 342,701.30 | 739,216.00 | 20,823.00 |
| County Assessor | 518,604.39 | 610,072.00 | 285,039.10 | 622,442.20 | 12,370.20 |
| County Sheriff | 4,316,489.19 | 4,458,762.00 | 1,942,422.64 | 4,608,860.24 | 150,098.24 |
| County Attorney | 1,100,901.35 | 1,237,889.00 | 573,623.04 | 1,249,929.64 | 12,040.64 |
| Sheriff Communications | 909,231.45 | 1,163,603.00 | 469,002.89 | 1,394,771.96 | 231,168.96 |
| County Engineer | 526,267.78 | 622,243.00 | 227,440.00 | 1,065,343.13 | 443,100.13 |
| County Coroner | 151,880.72 | 197,712.00 | 61,015.65 | 203,767.00 | 6,055.00 |
| Agricultural-Extension | 200,552.10 | 201,131.00 | 49,648.62 | 201,947.00 | 816.00 |
| Clerk of Court | 533,241.69 | 581,964.00 | 217,174.50 | 587,521.50 | 5,557.50 |
| Justice/Circuit Court | 4,534.21 | 4,300.00 | 475.19 | 4,000.00 | -300.00 |
| General Administration | 5,212,059.00 | 5,900,955.00 | 3,147,247.00 | 6,405,000.00 | 504,045.00 |
| Road & Bridge | 1,857,922.35 | 1,619,281.00 | 821,195.74 | 1,651,847.66 | 32,566.66 |
| Board of Prisoners/Jail | 1,607,541.67 | 1,804,038.00 | 801,249.27 | 1,625,990.92 | -178,047.08 |
| Human Services | 1,145,278.00 | 1,181,124.00 | 629,257.00 | 1,345,474.00 | 164,350.00 |
| Exactions | 8,504.42 | 0.00 | 76,932.00 | 10,000.00 | 10,000.00 |
| Public & Environmental Health | 1,283,482.90 | 1,418,759.00 | 618,851.09 | 1,448,915.93 | 30,156.93 |
| County Health Officer | 7,433.50 | 6,930.00 | 3,465.00 | 6,930.00 | 0.00 |
| Information Systems | 330,294.45 | 518,569.00 | 202,995.42 | 486,576.16 | -31,992.84 |
| Planning & Building | 1,412,302.18 | 1,644,542.00 | 709,589.92 | 1,739,468.62 | 94,926.62 |
| Human Resources | - | - | - | 401,963.78 | 401,963.78 |
| Drug Court | 125,055.14 | 176,025.00 | 46,017.29 | 159,405.00 | (16,620.00) |
| WIC | 26,989.96 | 45,088.00 | 12,424.27 | 35,554.70 | -9,533.30 |
| Community Development | 4,446,612.00 | 3,692,938.00 | 1,964,586.00 | 3,633,670.00 | -59,268.00 |
| Emergency Management | 262,307.93 | 315,693.00 | 122,398.88 | 323,154.47 | 7,461.47 |
| Pathways | 144,852.69 | 173,173.00 | 65,337.27 | 167,450.69 | -5,722.32 |
| Facilities Maintenance | 1,018,227.22 | 1,105,790.00 | 482,954.91 | 1,186,134.00 | 80,344.00 |
| Capital Projects | 3,716,864.00 | 6,973,719.00 | 2,463,420.00 | 4,875,977.00 | -2,097,742.00 |
| General Projects | 527,025.24 | 226,315.00 | 132,353.55 | 246,658.00 | 20,343.00 |
| Contingency | 0.00 | 1,088,616.00 | 0.00 | 2,424,389.20 | 1,335,773.20 |
| Reserve | 3,200,000.00 | 93,427.00 | 93,427.00 | 373,781.59 | 280,354.59 |
| Fund Total | 37,065,024.72 | 40,061,713.00 | 17,522,434.64 | 41,106,143.00 | 1,044,430.00 |

| DEPARTMENT REVENUE FUNDS | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
|-------------------------------------|--------------------------|--------------------------|-----------------------|--------------------------|-------------------------------|
| Fire Fund | 675,506.87 | 2,463,860.00 | 251,395.87 | 1,244,927.00 | -1,218,933.00 |
| Grant Fund | 3,409,191.00 | 4,321,442.00 | 1,673,722.00 | 4,914,949.00 | 93,507.00 |
| Fire / EMS Fund | 3,805,964.66 | 4,307,935.00 | 1,841,396.98 | 4,270,734.00 | -37,201.00 |
| E911 Fund | 208,640.85 | 875,308.00 | 286,982.16 | 179,170.00 | -696,138.00 |
| Housing Authority Fund | 2,248,131.87 | 810,883.00 | 342,785.87 | 554,981.00 | -255,902.00 |
| County Road Fund | 428,854.49 | 1,115,750.00 | 559,786.24 | 1,458,000.00 | 342,250.00 |
| Parks & Rec Fund | 5,061,702.19 | 10,269,250.00 | 2,491,718.34 | 10,794,050.00 | 524,800.00 |
| Pathways SPET 2010 | 17,460.00 | 60,000.00 | 43,112.00 | 39,470.00 | -20,530.00 |
| Wilson Park SPET 2010 | 123,072.85 | 327,000.00 | 14,445.12 | 50,000.00 | -277,000.00 |
| Parks & Rec SPET 2010 | 264,278.00 | 492,786.00 | 54,071.00 | 400,000.00 | -92,786.00 |
| Integrated Solid Waste | 5,056,672.94 | 5,897,733.00 | 2,825,483.30 | 5,810,201.00 | -87,532.00 |
| Lodging Tax Fund | 1,082,133.58 | 1,619,678.00 | 635,898.98 | 1,725,541.00 | 105,863.00 |
| Special Fair Fund | 1,139,203.55 | 1,197,058.00 | 852,764.61 | 1,202,623.00 | 5,565.00 |
| Landfill Closing Fund | 1,165,405.00 | 5,397,425.00 | 764,000.00 | 3,986,434.00 | -1,410,991.00 |
| 2012 Pathways SPET | 520,864.00 | 575,000.00 | 653,072.00 | 0.00 | -575,000.00 |
| 2014 Pathways SPET | 187,879.00 | 2,225,000.00 | 1,115,447.00 | 196,544.00 | -2,028,456.00 |
| 2014 Fire/EMS SPET | 0.00 | 2,300,000.00 | 59,143.00 | 2,093,857.00 | -206,143.00 |
| 2016 Pathways SPET | 0.00 | 0.00 | 0.00 | 1,500,000.00 | 1,500,000.00 |
| Capital Fund | 3,716,864.00 | 9,729,790.00 | 2,463,420.00 | 10,065,977.00 | 336,187.00 |
| Revenue Funds Total | 29,111,824.85 | 53,985,898.00 | 16,928,644.47 | 50,487,458.00 | -3,998,440.00 |

**TETON COUNTY
FY2018 BUDGET**

| COMMISSIONERS | | | | | | |
|---------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-001-100-001 | Commission Salaries | 213,242.98 | 237,500.00 | 112,500.06 | 250,000.00 | 12,500.00 |
| 10-4-001-100-002 | Administrator Salary | 126,073.59 | 132,060.00 | 63,211.30 | 132,066.54 | 6.54 |
| 10-4-001-100-003 | Staff Salaries | 221,444.05 | 327,079.00 | 117,648.01 | 175,339.32 | -151,739.68 |
| 10-4-001-151-000 | FICA/Medicare | 40,774.92 | 53,445.00 | 20,713.23 | 42,641.56 | -10,803.44 |
| 10-4-001-152-000 | Health Insurance | 20,050.63 | 28,752.00 | 12,092.76 | 27,084.00 | -1,668.00 |
| 10-4-001-153-000 | Retirement | 81,657.22 | 100,243.00 | 41,994.29 | 79,792.68 | -20,450.32 |
| 10-4-001-154-000 | Workers Comp | 14,606.52 | 28,431.00 | 9,495.45 | 22,630.69 | -5,800.31 |
| 10-4-001-155-000 | Employer Share Voluntary | 501.32 | 1,400.00 | 271.55 | 1,114.81 | -285.19 |
| 10-4-001-180-000 | Cell Phone Stipend | 1,639.84 | 2,160.00 | 698.04 | 720.00 | -1,440.00 |
| 10-4-001-199-000 | Car Allowance | 4,837.05 | 4,800.00 | 2,326.21 | 4,800.00 | 0.00 |
| 10-4-001-200-000 | Telephone | 5,492.18 | 4,680.00 | 2,484.76 | 5,515.20 | 835.20 |
| 10-4-001-310-000 | Travel | 18,797.46 | 32,900.00 | 3,281.96 | 23,600.00 | -9,300.00 |
| 10-4-001-310-002 | Meetings & Events | 1,844.13 | 3,350.00 | 269.07 | 4,200.00 | 850.00 |
| 10-4-001-320-000 | Training | 1,951.12 | 12,900.00 | 980.00 | 9,500.00 | -3,400.00 |
| 10-4-001-330-000 | Dues & Subscriptions | 4,893.56 | 5,998.00 | 1,231.48 | 3,792.00 | -2,206.00 |
| 10-4-001-350-000 | Professional Services | 13,575.20 | 67,058.00 | 7,327.36 | 23,050.00 | -44,008.00 |
| 10-4-001-403-000 | Xerox Maint | 6,330.73 | 6,000.00 | 2,351.78 | 3,000.00 | -3,000.00 |
| 10-4-001-501-000 | Office Supplies | 2,669.46 | 3,000.00 | 900.45 | 2,800.00 | -200.00 |
| 10-4-001-801-000 | Cap Exp - Computer | 18,821.19 | 7,100.00 | - | 3,600.00 | -3,500.00 |
| 10-4-001-802-000 | Cap Exp - Furniture | 270.82 | 2,770.00 | 619.18 | - | -2,770.00 |
| 10-4-001-803-000 | Cap Exp - Equipment | 12,523.44 | 1,400.00 | - | - | -1,400.00 |
| 10-4-001-804-000 | Cap Exp - Software | 2,256.59 | 2,890.00 | - | 2,564.80 | -325.20 |
| 10-4-001-900-000 | WCCA | 19,764.66 | 21,000.00 | 19,708.00 | 22,500.00 | 1,500.00 |
| 10-4-001-905-000 | WIR Conference Host | 54,593.70 | - | 2,365.80 | - | 0.00 |
| 10-4-001-906-000 | Employee Recognition | 2,333.60 | 16,600.00 | 966.36 | - | -16,600.00 |
| 10-4-001-910-000 | Project Account | - | 5,000.00 | 2,828.25 | 30,000.00 | 25,000.00 |
| 10-4-001-911-000 | Recruiting | 14,393.30 | 31,440.00 | 3,403.25 | - | -31,440.00 |
| 10-4-001-950-000 | Scholarship | 17,852.75 | 20,200.00 | 7,984.00 | 20,200.00 | 0.00 |
| 10-4-001-999-000 | Miscellaneous | 1,843.31 | 1,890.00 | 357.50 | 1,750.00 | -140.00 |
| Total Commissioner | | 925,035.32 | 1,162,046.00 | 438,010.10 | 892,261.60 | -269,784.40 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY CLERK | | | | | | |
|---------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-002-100-001 | County Clerk Salary | 92,500.00 | 97,500.00 | 47,500.00 | 100,000.00 | 2,500.00 |
| 10-4-002-100-003 | Deputy Salaries | 505,077.00 | 565,027.00 | 249,041.00 | 556,138.00 | -8,889.00 |
| 10-4-002-151-000 | FICA/Medicare | 42,225.00 | 52,979.00 | 23,819.00 | 50,195.00 | -2,784.00 |
| 10-4-002-152-000 | Health Insurance | 31,182.00 | 38,256.00 | 15,892.00 | 38,148.00 | -108.00 |
| 10-4-002-153-000 | Retirement | 87,019.00 | 94,841.00 | 42,450.00 | 93,926.00 | -915.00 |
| 10-4-002-154-000 | Workers Comp | 17,612.00 | 26,899.00 | 11,598.00 | 26,639.00 | -260.00 |
| 10-4-002-155-000 | Employers Share Voluntary | 624.00 | 1,326.00 | 280.00 | 1,312.00 | -14.00 |
| 10-4-002-190-000 | Extra Hire | 255.00 | 30,000.00 | 29,645.00 | - | -30,000.00 |
| 10-4-002-200-000 | Telephone | 2,620.00 | 2,700.00 | 1,323.00 | 2,700.00 | 0.00 |
| 10-4-002-310-000 | Travel | 14,030.00 | 18,000.00 | 2,406.00 | 14,500.00 | -3,500.00 |
| 10-4-002-320-000 | Training | 2,621.00 | 6,000.00 | 2,151.00 | 5,320.00 | -680.00 |
| 10-4-002-330-000 | Dues & Subscriptions | 1,786.00 | 1,560.00 | 2,159.00 | 3,645.62 | 2,085.62 |
| 10-4-002-350-000 | Professional Services | - | 2,000.00 | - | 2,000.00 | 0.00 |
| 10-4-002-401-000 | Hardware Maintenance | - | 7,200.00 | - | 2,400.00 | -4,800.00 |
| 10-4-002-402-000 | Software Maintenance | 8,330.00 | 26,020.00 | 7,347.00 | 20,085.00 | -5,935.00 |
| 10-4-002-403-000 | Xerox Maintenance | 13,603.00 | 14,400.00 | 5,583.00 | 14,400.00 | 0.00 |
| 10-4-002-404-000 | Typewriter/Printer Maintenanc | 1,513.00 | 1,915.00 | 260.00 | 2,565.00 | 650.00 |
| 10-4-002-501-001 | Office Supplies-Land | 20,164.00 | 30,430.00 | 8,017.00 | 23,411.00 | -7,019.00 |
| 10-4-002-501-002 | Office Supplies-Elections | 385.00 | 1,000.00 | 961.00 | 1,500.00 | 500.00 |
| 10-4-002-501-003 | Office Supplies-Titles | 9,850.00 | 6,586.00 | 845.00 | 10,100.00 | 3,514.00 |
| 10-4-002-503-000 | Other Supplies - Election | 238.00 | 9,800.00 | 4,717.00 | 1,000.00 | -8,800.00 |
| 10-4-002-801-000 | Cap Exp - Computer | 9,574.00 | 13,600.00 | - | 12,600.00 | -1,000.00 |
| 10-4-002-804-000 | Cap Exp - Software | 2,246.00 | 2,547.00 | - | 4,156.40 | 1,609.40 |
| 10-4-002-900-000 | Ballot Coding/Printing | 200.00 | 33,120.00 | 37,285.00 | - | -33,120.00 |
| 10-4-002-901-000 | Election Boards | - | 25,660.00 | 23,526.00 | - | -25,660.00 |
| 10-4-002-902-000 | Election Support | - | 8,250.00 | 5,090.00 | - | -8,250.00 |
| 10-4-002-999-000 | Miscellaneous | 990.00 | 1,000.00 | 285.00 | 1,000.00 | 0.00 |
| Total County Clerk | | 864,644.00 | 1,118,616.00 | 522,180.00 | 987,741.02 | -130,874.98 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY TREASURER | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-003-100-001 | Treasurer Salary | 92,500.02 | 97,500.00 | 47,500.02 | 100,000.00 | 2,500.00 |
| 10-4-003-100-003 | Deputy Salaries | 388,413.96 | 402,496.00 | 195,134.05 | 414,165.00 | 11,669.00 |
| 10-4-003-151-000 | FICA/Medicare | 34,116.06 | 38,250.00 | 17,726.54 | 39,334.00 | 1,084.00 |
| 10-4-003-152-000 | Health Insurance | 24,854.13 | 27,648.00 | 13,914.18 | 28,836.00 | 1,188.00 |
| 10-4-003-153-000 | Retirement | 70,029.83 | 71,574.00 | 34,732.96 | 73,603.00 | 2,029.00 |
| 10-4-003-154-000 | Workers Comp | 13,972.95 | 20,300.00 | 8,469.93 | 20,875.00 | 575.00 |
| 10-4-003-155-000 | Employers Share Voluntary | 854.30 | 1,000.00 | 414.84 | 1,028.00 | 28.00 |
| 10-4-003-200-000 | Telephone | 1,014.95 | 1,500.00 | 509.62 | 1,200.00 | -300.00 |
| 10-4-003-227-000 | Postage & Permits | 10,150.00 | 10,000.00 | 3,250.00 | 10,000.00 | 0.00 |
| 10-4-003-310-000 | Travel | 3,140.12 | 3,000.00 | 895.55 | 3,000.00 | 0.00 |
| 10-4-003-320-000 | Training | 1,615.00 | 2,000.00 | - | 2,000.00 | 0.00 |
| 10-4-003-330-000 | Dues & Subscriptions | 1,671.33 | 2,300.00 | 1,824.23 | 2,600.00 | 300.00 |
| 10-4-003-350-000 | Professional Services | 8,797.81 | 10,000.00 | 5,312.06 | 10,500.00 | 500.00 |
| 10-4-003-401-000 | Hardware Maintenance | 4,669.42 | 4,710.00 | 1,935.70 | 4,710.00 | 0.00 |
| 10-4-003-402-000 | Software Maintenance | 10,146.05 | 10,205.00 | 6,520.00 | 10,205.00 | 0.00 |
| 10-4-003-405-000 | Equipment Maintenance | 995.42 | 1,000.00 | - | 1,000.00 | 0.00 |
| 10-4-003-501-000 | Office Supplies | 8,566.40 | 10,000.00 | 4,283.76 | 10,000.00 | 0.00 |
| 10-4-003-803-000 | Cap Exp - Equipment | 5,382.12 | 4,510.00 | - | 5,810.00 | 1,300.00 |
| 10-4-003-804-000 | Cap Exp - Software | - | 400.00 | 277.86 | 350.00 | -50.00 |
| Total County Treasurer | | 680,889.87 | 718,393.00 | 342,701.30 | 739,216.00 | 20,823.00 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY ASSESSOR | | | | | | |
|------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-004-100-001 | Assessor Salary | 92,500.02 | 97,500.00 | 47,500.02 | 100,000.00 | 2,500.00 |
| 10-4-004-100-003 | Deputy Salaries | 236,239.92 | 288,296.00 | 128,119.43 | 291,444.00 | 3,148.00 |
| 10-4-004-151-000 | FICA/Medicare | 23,864.89 | 29,513.00 | 12,864.11 | 29,945.47 | 432.47 |
| 10-4-004-152-000 | Health Insurance | 13,195.28 | 18,548.00 | 8,439.90 | 20,676.00 | 2,128.00 |
| 10-4-004-153-000 | Retirement | 47,869.97 | 55,226.00 | 25,139.86 | 56,035.21 | 809.21 |
| 10-4-004-154-000 | Workers Comp | 9,559.33 | 15,663.00 | 6,155.00 | 11,832.63 | -3,830.37 |
| 10-4-004-155-000 | Employers Share Voluntary | 506.83 | 576.00 | 231.02 | 582.89 | 6.89 |
| 10-4-004-200-000 | Telephone | 1,376.05 | 1,100.00 | 659.68 | 1,376.00 | 276.00 |
| 10-4-004-310-000 | Travel | 11,813.47 | 12,000.00 | 4,031.79 | 12,000.00 | 0.00 |
| 10-4-004-320-000 | Training | 4,143.75 | 2,800.00 | 259.95 | 5,000.00 | 2,200.00 |
| 10-4-004-330-000 | Dues & Subscriptions | 1,690.00 | 600.00 | 325.00 | 1,500.00 | 900.00 |
| 10-4-004-350-000 | Professional Services | 54,835.20 | 66,300.00 | 41,557.78 | 70,100.00 | 3,800.00 |
| 10-4-004-402-000 | Software Maintenance | 8,830.40 | 10,700.00 | 6,520.00 | 10,700.00 | 0.00 |
| 10-4-004-403-000 | Xerox Maint | 2,776.21 | 4,000.00 | 1,381.47 | 4,000.00 | 0.00 |
| 10-4-004-450-000 | Vehicle Maint | 504.29 | 1,000.00 | 142.30 | 1,000.00 | 0.00 |
| 10-4-004-501-000 | Office Supplies | 1,499.65 | 1,750.00 | 520.51 | 1,750.00 | 0.00 |
| 10-4-004-503-000 | Other Supplies | 19.45 | - | - | - | 0.00 |
| 10-4-004-505-000 | Printing | 1,062.05 | 2,000.00 | 966.03 | 2,000.00 | 0.00 |
| 10-4-004-801-000 | Cap Exp - Computers | 40.43 | - | - | - | 0.00 |
| 10-4-004-803-000 | Cap Exp - Equipment | 4,658.23 | 1,000.00 | - | 1,000.00 | 0.00 |
| 10-4-004-999-000 | Miscellaneous | 1,618.97 | 1,500.00 | 225.25 | 1,500.00 | 0.00 |
| Total County Assessor | | 518,604.39 | 610,072.00 | 285,039.10 | 622,442.20 | 12,370.20 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY SHERIFF | | | | | | |
|-----------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-005-100-001 | Sheriff Salary | 100,000.02 | 100,000.00 | 50,000.04 | 100,000.00 | 0.00 |
| 10-4-005-100-005 | Administration Salaries | 645,062.56 | 693,005.00 | 337,685.44 | 682,988.87 | -10,016.13 |
| 10-4-005-100-006 | Concert/Eclipse Salaries | - | - | - | 25,000.00 | 25,000.00 |
| 10-4-005-100-007 | Court Security Salaries | 252,874.48 | 257,254.00 | 157,148.44 | 261,115.82 | 3,861.82 |
| 10-4-005-100-008 | Investigation Salaries | 384,135.94 | 397,699.00 | 186,178.33 | 395,989.37 | -1,709.63 |
| 10-4-005-100-009 | Patrol Salaries | 1,007,734.81 | 1,103,293.00 | 491,929.05 | 1,218,787.32 | 115,494.32 |
| 10-4-005-115-000 | DUI Grant | 6,530.14 | 11,588.00 | 2,284.98 | 10,000.00 | -1,588.00 |
| 10-4-005-116-000 | Campground Patrol | 5,805.88 | 10,999.00 | 6,094.15 | 11,000.00 | 1.00 |
| 10-4-005-117-000 | EUDL Grant | 1,938.08 | 1,359.00 | 1,037.32 | 2,106.00 | 747.00 |
| 10-4-005-151-000 | FICA/Medicare | 188,260.63 | 195,170.00 | 97,751.16 | 203,404.06 | 8,234.06 |
| 10-4-005-152-000 | Health Insurance | 83,836.96 | 126,192.00 | 45,758.53 | 109,188.00 | -17,004.00 |
| 10-4-005-153-000 | Retirement | 301,488.68 | 308,153.00 | 156,707.16 | 314,420.00 | 6,267.00 |
| 10-4-005-154-000 | Workers Comp | 76,014.47 | 99,520.00 | 48,315.94 | 103,889.82 | 4,369.82 |
| 10-4-005-155-000 | Employers Share Voluntary | 2,410.45 | 4,902.00 | 1,191.21 | 4,590.24 | -311.76 |
| 10-4-005-197-000 | Overtime | 123,235.09 | 75,000.00 | 77,180.17 | 75,000.00 | 0.00 |
| 10-4-005-200-000 | Telephone | 53,781.17 | 46,450.00 | 23,750.46 | 50,100.00 | 3,650.00 |
| 10-4-005-320-000 | Training | 26,457.52 | 47,470.00 | 18,710.65 | 47,470.00 | 0.00 |
| 10-4-005-320-001 | Computer Training | 11,129.83 | 11,300.00 | 86.41 | 11,300.00 | 0.00 |
| 10-4-005-330-000 | Computer Subscriptions | 375.00 | 1,100.00 | 444.70 | 725.00 | -375.00 |
| 10-4-005-350-000 | Professional Services | - | 1,000.00 | - | 1,000.00 | 0.00 |
| 10-4-005-401-000 | Computer Maintenance | 163,365.38 | 147,233.00 | 16,886.94 | 130,996.63 | -16,236.37 |
| 10-4-005-405-000 | Radio/Equipment Repair | 5,082.70 | 3,360.00 | 204.00 | 6,750.00 | 3,390.00 |
| 10-4-005-450-000 | Vehicle Repairs | 72,123.09 | 75,000.00 | 34,705.85 | 75,000.00 | 0.00 |
| 10-4-005-451-000 | Gas | 73,675.41 | 75,156.00 | 32,578.18 | 76,000.00 | 844.00 |
| 10-4-005-501-000 | Office Supplies | 5,483.71 | 7,200.00 | 1,601.44 | 6,500.00 | -700.00 |
| 10-4-005-503-000 | Computer Supplies | 6,624.55 | 6,500.00 | 2,154.04 | 6,500.00 | 0.00 |
| 10-4-005-700-000 | SAR Life Insurance | 31,386.44 | 39,644.00 | 26,234.19 | 38,677.60 | -966.40 |
| 10-4-005-801-000 | Cap Exp - Computer | 59,124.48 | 59,460.00 | 39,253.07 | 60,080.00 | 620.00 |
| 10-4-005-804-000 | Cap Exp - Software | 28,777.19 | 26,864.00 | - | 28,864.00 | 2,000.00 |
| 10-4-005-805-000 | Cap Exp - Equipment | 33,582.00 | - | - | - | 0.00 |
| 10-4-005-902-000 | Investigations | 12,622.87 | 16,425.00 | 602.90 | 12,444.88 | -3,980.12 |
| 10-4-005-903-000 | Administration | 5,496.99 | 5,562.00 | 757.35 | 5,265.00 | -297.00 |
| 10-4-005-904-000 | Patrol | 15,381.14 | 20,404.00 | 13,266.87 | 18,448.63 | -1,955.37 |
| 10-4-005-905-000 | Search & Rescue | 86,753.68 | 75,010.00 | 34,639.24 | 97,915.00 | 22,905.00 |
| 10-4-005-905-001 | SAR Mission Exp | 87,749.65 | 32,000.00 | 2,148.74 | 32,000.00 | 0.00 |
| 10-4-005-907-000 | Bomb Tech Unit | 79.90 | 400.00 | - | 400.00 | 0.00 |
| 10-4-005-908-000 | Mounted Patrol Unit | 90.00 | 300.00 | - | 600.00 | 300.00 |
| 10-4-005-910-000 | Victim Services | 47,908.77 | 55,238.00 | 15,095.79 | 62,274.00 | 7,036.00 |
| 10-4-005-911-000 | Crime Prevention/Youth Serv | 2,532.70 | 1,000.00 | 215.59 | 1,000.00 | 0.00 |
| 10-4-005-913-000 | Uniforms | 29,348.08 | 23,500.00 | 10,159.04 | 23,500.00 | 0.00 |
| 10-4-005-917-000 | Case Related Expenses | 6,905.87 | 10,000.00 | 2,216.90 | 10,000.00 | 0.00 |
| 10-4-005-919-000 | Extraditions | 268.41 | 10,000.00 | 470.15 | 10,000.00 | 0.00 |
| 10-4-005-920-000 | Firearms / Ammunition | 6,611.79 | 13,000.00 | 3,596.16 | 14,300.00 | 1,300.00 |
| 10-4-005-923-000 | Helicopter Contract | 225,800.00 | 240,075.00 | - | 242,870.00 | 2,795.00 |
| 10-4-005-924-000 | K - 9 | 5,859.51 | 2,425.00 | 757.99 | 3,140.00 | 715.00 |
| 10-4-005-925-000 | Civil Process | 181.84 | 2,900.00 | 8.71 | 2,900.00 | 0.00 |
| 10-4-005-926-000 | Hiring Expense | 17,242.66 | 13,100.00 | 1,710.36 | 14,360.00 | 1,260.00 |
| 10-4-005-930-000 | Forfeiture Money | 15,358.67 | 5,552.00 | 905.00 | - | -5,552.00 |
| Total County Sheriff | | 4,316,489.19 | 4,458,762.00 | 1,942,422.64 | 4,608,860.24 | 150,098.24 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY ATTORNEY | | | | | | |
|------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-006-100-001 | County Attorney Salary | 100,000.08 | 100,000.00 | 50,000.04 | 100,000.00 | 0.00 |
| 10-4-006-100-003 | Staff Salaries | 712,659.48 | 799,961.00 | 378,846.05 | 806,964.26 | 7,003.26 |
| 10-4-006-151-000 | FICA/Medicare | 60,930.61 | 68,847.00 | 32,275.18 | 69,382.77 | 535.77 |
| 10-4-006-152-000 | Health Insurance | 16,412.74 | 19,824.00 | 9,553.28 | 19,224.00 | -600.00 |
| 10-4-006-153-000 | Retirement | 110,900.85 | 128,829.00 | 61,325.21 | 129,831.93 | 1,002.93 |
| 10-4-006-154-000 | Workers Comp | 24,035.49 | 32,478.00 | 15,325.13 | 32,762.75 | 284.75 |
| 10-4-006-155-000 | Employers Share Voluntary | 947.38 | 1,600.00 | 448.99 | 1,613.93 | 13.93 |
| 10-4-006-190-000 | Extra Hire | 14,795.66 | 10,000.00 | 5,136.45 | 15,100.00 | 5,100.00 |
| 10-4-006-200-000 | Telephone | 3,241.24 | 7,700.00 | 1,573.02 | 7,700.00 | 0.00 |
| 10-4-006-227-000 | Postage | 1,875.02 | 2,600.00 | 1,583.87 | 2,600.00 | 0.00 |
| 10-4-006-310-000 | Travel | 2,460.24 | 6,000.00 | 889.64 | 6,000.00 | 0.00 |
| 10-4-006-320-000 | Training | 2,825.00 | 5,250.00 | 575.00 | 5,250.00 | 0.00 |
| 10-4-006-330-000 | Dues & Subscriptions | 3,381.00 | 4,800.00 | 2,610.00 | 4,800.00 | 0.00 |
| 10-4-006-350-000 | Professional Services | 3,240.15 | 5,000.00 | - | 5,000.00 | 0.00 |
| 10-4-006-403-000 | Xerox Maintenance | 3,972.61 | 4,000.00 | 2,409.00 | 5,700.00 | 1,700.00 |
| 10-4-006-501-000 | Office Supplies | 7,743.94 | 8,000.00 | 2,715.73 | 8,000.00 | 0.00 |
| 10-4-006-801-000 | Cap Exp - Computer | 5,828.86 | 7,500.00 | - | 7,500.00 | 0.00 |
| 10-4-006-803-000 | Cap Exp - Equipment | - | 4,000.00 | - | - | -4,000.00 |
| 10-4-006-900-000 | Litigation Expenses | 11,214.02 | - | 2,528.92 | - | 0.00 |
| 10-4-006-902-000 | Westlaw & Law Library | 14,436.98 | 16,500.00 | 5,827.53 | 17,500.00 | 1,000.00 |
| 10-4-006-999-000 | Miscellaneous | - | 5,000.00 | - | 5,000.00 | 0.00 |
| Total County Attorney | | 1,100,901.35 | 1,237,889.00 | 573,623.04 | 1,249,929.64 | 12,040.64 |

**TETON COUNTY
FY2018 BUDGET**

| SHERIFF COMMUNICATIONS | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-007-100-001 | Staff Salaries | 611,519.17 | 820,212.00 | 326,326.85 | 867,859.48 | 47,647.48 |
| 10-4-007-151-000 | FICA/Medicare | 51,159.80 | 67,581.00 | 27,043.35 | 73,686.90 | 6,105.90 |
| 10-4-007-152-000 | Health Insurance | 21,097.93 | 47,250.00 | 12,711.50 | 39,300.00 | -7,950.00 |
| 10-4-007-153-000 | Retirement | 77,629.61 | 99,384.00 | 40,550.75 | 108,363.09 | 8,979.09 |
| 10-4-007-154-000 | Workers Comp | 19,719.55 | 35,867.00 | 12,825.47 | 39,107.04 | 3,240.04 |
| 10-4-007-155-000 | Employers Share Voluntary | 741.95 | 1,767.00 | 343.35 | 1,926.45 | 159.45 |
| 10-4-007-190-000 | Extra Hire | 4,606.23 | 9,200.00 | 2,410.70 | 16,000.00 | 6,800.00 |
| 10-4-007-197-000 | Overtime | 76,888.35 | - | 33,262.57 | 10,000.00 | 10,000.00 |
| 10-4-007-200-000 | Telephone | 6,805.58 | 4,239.00 | 786.08 | 4,593.00 | 354.00 |
| 10-4-007-201-000 | Cell Phone | 909.33 | 1,248.00 | 430.64 | 1,320.00 | 72.00 |
| 10-4-007-310-000 | Travel | 4,807.41 | 8,070.00 | 418.69 | 10,610.00 | 2,540.00 |
| 10-4-007-320-000 | Training | 6,195.43 | 11,650.00 | 337.00 | 15,441.00 | 3,791.00 |
| 10-4-007-330-000 | Dues & Subscriptions | 661.00 | 1,466.00 | 274.00 | 1,466.00 | 0.00 |
| 10-4-007-350-000 | Professional Services | 790.00 | 1,370.00 | 140.00 | 1,390.00 | 20.00 |
| 10-4-007-401-000 | Computer Maint | - | 2,500.00 | - | 2,500.00 | 0.00 |
| 10-4-007-405-000 | Radio/Equip Maint | 15,850.58 | 27,224.00 | 4,302.93 | 159,474.00 | 132,250.00 |
| 10-4-007-501-000 | Office Supplies | 2,938.03 | 8,025.00 | 3,323.59 | 8,265.00 | 240.00 |
| 10-4-007-801-000 | Cap Exp - Computer | - | 5,000.00 | - | 22,500.00 | 17,500.00 |
| 10-4-007-802-000 | Cap Exp - Furniture | 315.00 | - | - | - | 0.00 |
| 10-4-007-910-000 | Hiring | 6,064.37 | 9,470.00 | 1,993.00 | 9,470.00 | 0.00 |
| 10-4-007-913-000 | Uniforms | 532.13 | 2,080.00 | 1,522.42 | 1,500.00 | -580.00 |
| | Total Communications | 909,231.45 | 1,163,603.00 | 469,002.89 | 1,394,771.96 | 231,168.96 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY ENGINEER | | | | | | |
|------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-008-100-002 | Engineer Salary | 118,685.13 | 122,242.00 | 58,872.49 | 125,299.26 | 3,057.26 |
| 10-4-008-100-003 | Staff Salaries | 215,454.68 | 216,013.00 | 99,082.49 | 299,544.00 | 83,531.00 |
| 10-4-008-151-000 | FICA/Medicare | 25,139.42 | 25,876.00 | 11,852.96 | 32,626.50 | 6,750.50 |
| 10-4-008-152-000 | Health Insurance | 9,038.16 | 10,608.00 | 5,338.58 | 16,896.00 | 6,288.00 |
| 10-4-008-153-000 | Retirement | 48,654.63 | 48,421.00 | 22,611.21 | 61,052.08 | 12,631.08 |
| 10-4-008-154-000 | Workers Comp | 9,797.38 | 13,733.00 | 5,727.83 | 17,315.50 | 3,582.50 |
| 10-4-008-155-000 | Employers Share Voluntary | 489.50 | 676.00 | 226.77 | 852.98 | 176.98 |
| 10-4-008-180-000 | CellPhone Stipend | 1,753.83 | 2,040.00 | 820.36 | 2,880.80 | 840.80 |
| 10-4-008-200-000 | Telephone | 1,561.61 | 1,668.00 | 696.85 | 1,164.00 | -504.00 |
| 10-4-008-227-000 | Postage | 9.39 | 200.00 | 9.94 | 200.00 | 0.00 |
| 10-4-008-310-000 | Travel | 3,400.43 | 5,900.00 | - | 5,750.00 | -150.00 |
| 10-4-008-320-000 | Training | 903.00 | 4,600.00 | - | 4,600.00 | 0.00 |
| 10-4-008-330-000 | Dues & Subscriptions | 996.28 | 1,620.00 | (353.40) | 2,370.00 | 750.00 |
| 10-4-008-350-000 | Professional Services | 69,816.16 | 149,500.00 | 18,058.43 | 65,000.00 | -84,500.00 |
| 10-4-008-350-001 | South Park Project Charter | - | - | - | 325,000.00 | 325,000.00 |
| 10-4-008-403-000 | Xerox Maintenance | 5,026.03 | 5,280.00 | 1,997.72 | 5,280.00 | 0.00 |
| 10-4-008-450-000 | Vehicle Repair | 1,979.70 | 1,700.00 | 997.06 | 2,200.00 | 500.00 |
| 10-4-008-501-000 | Office Supplies | 1,092.51 | 1,000.00 | 892.72 | 2,000.00 | 1,000.00 |
| 10-4-008-503-000 | Other Supplies | 305.00 | 750.00 | 113.47 | 750.00 | 0.00 |
| 10-4-008-801-000 | Cap Exp - Computer | 4,694.38 | 5,000.00 | 439.10 | 9,500.00 | 4,500.00 |
| 10-4-008-803-000 | Cap Exp - Equipment | - | 750.00 | 22.51 | 750.00 | 0.00 |
| 10-4-008-804-000 | Cap Exp - Software | 7,470.56 | 4,666.00 | - | 4,312.00 | -354.00 |
| 10-4-008-901-000 | Urban Systems Match | - | - | - | 80,000.00 | 80,000.00 |
| | Total County Engineer | 526,267.78 | 622,243.00 | 227,440.00 | 1,065,343.13 | 443,100.13 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY CORONER | | | | | | |
|-----------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-009-100-002 | Coroner Salary | 45,250.02 | 48,500.00 | 23,500.02 | 50,000.00 | 1,500.00 |
| 10-4-009-100-003 | Staff Salaries | 37,633.23 | 43,800.00 | 15,286.61 | 48,180.00 | 4,380.00 |
| 10-4-009-151-000 | FICA/Medicare | 6,337.94 | 7,421.00 | 2,969.75 | 7,421.00 | 0.00 |
| 10-4-009-152-000 | Health Insurance | 2,779.64 | 3,072.00 | 1,540.74 | 3,072.00 | 0.00 |
| 10-4-009-153-000 | Retirement | 7,662.76 | 6,634.00 | 3,840.28 | 6,634.00 | 0.00 |
| 10-4-009-154-000 | Workers Comp | 2,334.49 | 3,938.00 | 1,155.47 | 3,938.00 | 0.00 |
| 10-4-009-155-000 | Employers Share Voluntary | - | 97.00 | - | 97.00 | 0.00 |
| 10-4-009-200-000 | Telephone | 78.17 | 150.00 | 0.49 | 175.00 | 25.00 |
| 10-4-009-201-000 | Radio/Cell Phone | - | 1,000.00 | - | 1,000.00 | 0.00 |
| 10-4-009-310-000 | Rent | 1,447.98 | 2,000.00 | - | 2,000.00 | 0.00 |
| 10-4-009-320-000 | School/Training | 1,987.86 | 5,000.00 | 1,979.18 | 5,000.00 | 0.00 |
| 10-4-009-405-000 | Equipment Maint | - | 2,500.00 | 32.03 | 2,000.00 | -500.00 |
| 10-4-009-450-000 | Vehicle Maint | 641.02 | 2,000.00 | - | 2,000.00 | 0.00 |
| 10-4-009-451-000 | Gasoline | 297.80 | 1,000.00 | 166.32 | 1,000.00 | 0.00 |
| 10-4-009-503-000 | Supplies | 5,776.87 | 4,000.00 | 186.54 | 4,000.00 | 0.00 |
| 10-4-009-801-000 | Cap Exp - Computer | - | 500.00 | - | 500.00 | 0.00 |
| 10-4-009-803-000 | Cap Exp - Equipment | 3,046.01 | 2,500.00 | 1,317.92 | 2,500.00 | 0.00 |
| 10-4-009-804-000 | Cap Exp - Software | - | 100.00 | - | 250.00 | 150.00 |
| 10-4-009-805-000 | Cap Exp - Vehicle | 1,614.23 | - | - | - | 0.00 |
| 10-4-009-806-000 | Cap Exp - Const | 410.68 | 4,500.00 | 40.30 | 1,000.00 | -3,500.00 |
| 10-4-009-900-000 | Autopsy | 24,110.27 | 40,000.00 | 4,300.00 | 42,000.00 | 2,000.00 |
| 10-4-009-901-000 | Lab Services/Miscellaneous | 7,471.75 | 10,000.00 | 2,200.00 | 12,000.00 | 2,000.00 |
| 10-4-009-990-000 | Indigent Burial | 3,000.00 | 9,000.00 | 2,500.00 | 9,000.00 | 0.00 |
| | Total County Coroner | 151,880.72 | 197,712.00 | 61,015.65 | 203,767.00 | 6,055.00 |

**TETON COUNTY
FY2018 BUDGET**

| AGRICULTURE/EXTENSION | | | | | | |
|------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-010-100-002 | Agent Salary | 80,547.68 | 83,976.00 | 17,187.92 | 103,957.00 | 19,981.00 |
| 10-4-010-151-000 | FICA/Medicare | 6,161.86 | 6,424.00 | 1,314.50 | - | -6,424.00 |
| 10-4-010-152-000 | Health Insurance | 4,062.60 | 4,464.00 | 98.71 | - | -4,464.00 |
| 10-4-010-153-000 | Retirement | 11,728.31 | 12,021.00 | 2,302.49 | - | -12,021.00 |
| 10-4-010-154-000 | Workers Comp | 2,316.35 | 3,409.00 | 635.19 | - | -3,409.00 |
| 10-4-010-155-000 | Employers Share Voluntary | 84.00 | 167.00 | 14.80 | - | -167.00 |
| 10-4-010-190-002 | Part Time Agent | 20,220.00 | 20,220.00 | 12,374.65 | 20,220.00 | 0.00 |
| 10-4-010-200-000 | Telephone | 804.59 | 1,500.00 | 363.03 | 720.00 | -780.00 |
| 10-4-010-201-000 | Internet | 2,400.00 | 2,400.00 | 1,200.00 | 2,400.00 | 0.00 |
| 10-4-010-227-000 | Postage | 259.54 | 750.00 | 62.05 | 750.00 | 0.00 |
| 10-4-010-290-000 | Rent | 5,400.00 | 7,800.00 | 3,900.00 | 7,800.00 | 0.00 |
| 10-4-010-295-000 | Cleaning | 2,089.66 | 4,500.00 | 1,695.00 | 4,500.00 | 0.00 |
| 10-4-010-310-000 | Mileage/Travel | 12,071.88 | 15,000.00 | 3,877.93 | 9,500.00 | -5,500.00 |
| 10-4-010-320-000 | Training | - | - | - | 1,500.00 | 1,500.00 |
| 10-4-010-330-000 | Dues & Subscriptions | 1,287.83 | 1,600.00 | 782.42 | 1,600.00 | 0.00 |
| 10-4-010-403-000 | Xerox Maintenance | 2,911.93 | 5,000.00 | 1,048.99 | 5,000.00 | 0.00 |
| 10-4-010-405-000 | Equipment Maintenance | 2,799.67 | 3,000.00 | - | 3,000.00 | 0.00 |
| 10-4-010-501-000 | Office Supplies | 7,150.59 | 7,600.00 | 1,158.50 | 7,600.00 | 0.00 |
| 10-4-010-801-000 | Cap Exp - Computer | 7,349.70 | 9,200.00 | - | 3,300.00 | -5,900.00 |
| 10-4-010-803-000 | Cap Exp - Equipment | 2,672.99 | 1,000.00 | - | 1,500.00 | 500.00 |
| 10-4-010-804-000 | Cap Exp - Software | 1,683.55 | 2,000.00 | 150.89 | 2,000.00 | 0.00 |
| 10-4-010-901-000 | Community Garden | 5,000.00 | 4,000.00 | - | 2,500.00 | -1,500.00 |
| 10-4-010-901-000 | Court Mediation | 992.13 | 1,000.00 | 256.59 | 1,000.00 | 0.00 |
| 10-4-010-903-000 | Leadership Jackson Hole | 17,345.57 | 1,000.00 | - | 19,000.00 | 18,000.00 |
| 10-4-010-910-000 | Promotion | 2,998.06 | 2,500.00 | 1,224.96 | 3,500.00 | 1,000.00 |
| 10-4-010-999-000 | Miscellaneous | 213.61 | 600.00 | - | 600.00 | 0.00 |
| Total Agriculture/Extension | | 200,552.10 | 201,131.00 | 49,648.62 | 201,947.00 | 816.00 |

**TETON COUNTY
FY2018 BUDGET**

| CLERK OF COURT | | | | | | |
|-----------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-011-100-001 | Clerk of Court Salary | 92,500.02 | 97,500.00 | 47,500.02 | 100,000.00 | 2,500.00 |
| 10-4-011-100-003 | Deputy Salaries | 195,529.62 | 225,000.00 | 87,621.05 | 213,000.00 | -12,000.00 |
| 10-4-011-151-000 | FICA/Medicare | 24,721.20 | 24,671.00 | 10,089.33 | 23,944.50 | -726.50 |
| 10-4-011-152-000 | Health Insurance | 12,046.70 | 13,680.00 | 3,665.50 | 9,312.00 | -4,368.00 |
| 10-4-011-153-000 | Retirement | 48,189.98 | 46,165.00 | 19,263.18 | 42,245.00 | -3,920.00 |
| 10-4-011-154-000 | Workers Comp | 11,833.18 | 13,093.00 | 5,439.63 | 12,710.00 | -383.00 |
| 10-4-011-155-000 | Employers Share Voluntary | 483.47 | 450.00 | 197.82 | 626.00 | 176.00 |
| 10-4-011-190-000 | Extra Hire | 1,045.00 | 2,000.00 | 770.00 | 3,000.00 | 1,000.00 |
| 10-4-011-200-000 | Telephone | 884.50 | 1,000.00 | 440.39 | 1,000.00 | 0.00 |
| 10-4-011-227-000 | Postage | 6,223.13 | 7,000.00 | 1,820.57 | 7,000.00 | 0.00 |
| 10-4-011-310-000 | Travel | 2,620.58 | 4,500.00 | 1,650.61 | 5,245.00 | 745.00 |
| 10-4-011-320-000 | Training | 981.99 | 1,600.00 | 1,199.00 | 1,300.00 | -300.00 |
| 10-4-011-330-000 | Dues & Subscriptions | 270.00 | 405.00 | 250.00 | 405.00 | 0.00 |
| 10-4-011-401-000 | Computer Maint | 1,123.20 | 1,700.00 | - | - | -1,700.00 |
| 10-4-011-403-000 | Xerox Maint | - | - | - | 5,580.00 | 5,580.00 |
| 10-4-011-405-000 | Equipment Maint | 4,920.73 | 6,300.00 | 2,144.70 | 800.00 | -5,500.00 |
| 10-4-011-501-000 | Office Supplies | 5,570.12 | 5,500.00 | 2,825.79 | 5,500.00 | 0.00 |
| 10-4-011-503-000 | Other Supplies | - | - | - | - | 0.00 |
| 10-4-011-801-000 | Cap Exp - Computer | 3,849.93 | 3,500.00 | 388.12 | 1,000.00 | -2,500.00 |
| 10-4-011-802-000 | Cap Exp - Furniture | 3,333.20 | 2,400.00 | 1,305.00 | 2,000.00 | -400.00 |
| 10-4-011-803-000 | Cap Exp - Equipment | 1,123.20 | - | - | - | 0.00 |
| 10-4-011-804-000 | Cap Exp - Software | - | - | - | 1,286.00 | 1,286.00 |
| 10-4-011-805-000 | Cap Exp - Const | 3,277.71 | - | - | - | 0.00 |
| 10-4-011-900-000 | Misc Court Expenses | 501.15 | 1,000.00 | 3,071.25 | 3,000.00 | 2,000.00 |
| 10-4-011-901-000 | Jurors, Witnesses, Fees | 7,355.25 | 13,800.00 | 5,209.47 | 13,800.00 | 0.00 |
| 10-4-011-902-000 | District Judge Expenses | 299.99 | 2,500.00 | - | 2,500.00 | 0.00 |
| 10-4-011-903-000 | Public Defenders Office | 81,024.31 | 85,700.00 | 11,850.00 | 104,768.00 | 19,068.00 |
| 10-4-011-904-000 | Court Appointed Attorney | 3,739.42 | 5,000.00 | 2,533.00 | 7,000.00 | 2,000.00 |
| 10-4-011-905-000 | Law Library | 13,500.00 | 13,500.00 | 6,750.00 | 13,500.00 | 0.00 |
| 10-4-011-906-000 | Court Ordered Expenses | 1,802.81 | 3,000.00 | 756.77 | 6,000.00 | 3,000.00 |
| 10-4-011-999-000 | Miscellaneous | 4,491.30 | 1,000.00 | 433.30 | 1,000.00 | 0.00 |
| Total Clerk of Court | | 533,241.69 | 581,964.00 | 217,174.50 | 587,521.50 | 5,557.50 |

| CIRCUIT COURT | | | | | | |
|----------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-012-200-000 | Telephone | 981.42 | 1,300.00 | 466.25 | 1,000.00 | -300.00 |
| 10-4-012-999-000 | Miscellaneous | 3,552.79 | 3,000.00 | 8.94 | 3,000.00 | 0.00 |
| Total Circuit Court | | 4,534.21 | 4,300.00 | 475.19 | 4,000.00 | -300.00 |

**TETON COUNTY
FY2018 BUDGET**

| GENERAL ADMINISTRATION | | | | | | |
|-------------------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-013-100-000 | Payroll Liabilities | 100,288.00 | 65,000.00 | 23,086.00 | 65,000.00 | 0.00 |
| 10-4-013-151-000 | FICA/Medicare | 8,363.00 | 4,975.00 | 1,989.00 | 4,975.00 | 0.00 |
| 10-4-013-152-000 | Health Insurance | 1,148.00 | - | - | - | 0.00 |
| 10-4-013-153-000 | Retirement | 66.00 | - | - | - | 0.00 |
| 10-4-013-155-000 | Employee Health Ins Claims | 2,871,372.00 | 3,500,000.00 | 1,650,454.00 | 3,500,000.00 | 0.00 |
| 10-4-013-155-001 | Health Ins Admin Fees | 153,436.00 | 150,000.00 | 141,305.00 | 150,000.00 | 0.00 |
| 10-4-013-155-002 | County H.S.A. Contrib | 469,900.00 | 465,000.00 | 237,600.00 | 468,000.00 | 3,000.00 |
| 10-4-013-155-003 | Employee Dental Ins | 243,861.00 | 205,000.00 | 101,153.00 | 205,000.00 | 0.00 |
| 10-4-013-155-005 | Med Incentive Plan Reimb | 11,250.00 | 15,000.00 | 1,000.00 | 20,000.00 | 5,000.00 |
| 10-4-013-156-000 | Insurance Deductible | 10,355.00 | 20,000.00 | 8,004.00 | 20,000.00 | 0.00 |
| 10-4-013-158-000 | Unemployment Payment | 4,240.00 | 30,000.00 | 489.00 | 25,000.00 | -5,000.00 |
| 10-4-013-195-000 | Housing Deposit Refund | 833.00 | - | 1,000.00 | - | 0.00 |
| 10-4-013-200-000 | Telephone | 6,068.00 | 6,000.00 | 2,617.00 | 6,500.00 | 500.00 |
| 10-4-013-227-000 | Postage | 30,519.00 | 60,000.00 | 20,596.00 | 60,000.00 | 0.00 |
| 10-4-013-320-000 | Employee Training | 11,434.00 | 30,000.00 | 219.00 | - | -30,000.00 |
| 10-4-013-330-000 | Dues & Subscriptions | 325.00 | - | 340.00 | 1,000.00 | 1,000.00 |
| 10-4-013-350-000 | Independent Audit | 79,588.00 | 85,000.00 | 50,286.00 | 85,000.00 | 0.00 |
| 10-4-013-350-001 | Auditor Assitance | 44.00 | 5,000.00 | 3,716.00 | 5,000.00 | 0.00 |
| 10-4-013-365-000 | Printing & Publishing | 96,247.00 | 110,000.00 | 86,146.00 | 100,000.00 | -10,000.00 |
| 10-4-013-370-000 | TOJ Gym Cleaning | 3,750.00 | 4,500.00 | 2,625.00 | 3,900.00 | -600.00 |
| 10-4-013-403-000 | TOJ Gym Equip Maint | - | 5,000.00 | - | - | -5,000.00 |
| 10-4-013-404-000 | Printer Maint | - | 1,550.00 | - | 1,500.00 | -50.00 |
| 10-4-013-405-000 | Folding Machine Maint | - | 1,500.00 | - | 1,500.00 | 0.00 |
| 10-4-013-500-000 | Supplies | 25,059.00 | 20,000.00 | 10,004.00 | 20,000.00 | 0.00 |
| 10-4-013-700-000 | Insurance | 329,550.00 | 352,200.00 | 355,799.00 | 367,125.00 | 14,925.00 |
| 10-4-013-800-000 | BCC Chamber Chairs | 9,921.00 | - | - | - | 0.00 |
| 10-4-013-901-001 | Building Corp Lease | 720,000.00 | 735,480.00 | 429,030.00 | 1,272,000.00 | 536,520.00 |
| 10-4-013-902-000 | Property Tax Deferral Prograr | 911.00 | 5,000.00 | - | 5,000.00 | 0.00 |
| 10-4-013-903-000 | Cafeteria Admin Fee | 1,488.00 | - | 651.00 | 1,500.00 | 1,500.00 |
| 10-4-013-907-000 | START Passes | 7,994.00 | 10,000.00 | 3,672.00 | - | -10,000.00 |
| 10-4-013-908-000 | Prop Tx Pyble - Co Props | 14,049.00 | 14,750.00 | 15,466.00 | 17,000.00 | 2,250.00 |
| Total General Administration | | 5,212,059.00 | 5,900,955.00 | 3,147,247.00 | 6,405,000.00 | 504,045.00 |

**TETON COUNTY
FY2018 BUDGET**

| ROAD & BRIDGE | | | | | | |
|--------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-014-100-002 | Supervisor Salary | 77,980.46 | 80,267.00 | 38,898.59 | 82,274.00 | 2,007.00 |
| 10-4-014-100-003 | Staff Salaries | 163,977.57 | 166,562.00 | 84,421.69 | 135,807.08 | -30,754.92 |
| 10-4-014-151-000 | FICA/Medicare | 18,066.47 | 18,882.00 | 9,381.78 | 16,754.79 | -2,127.21 |
| 10-4-014-152-000 | Health Insurance | 6,582.76 | 7,248.00 | 3,649.26 | 6,834.00 | -414.00 |
| 10-4-014-153-000 | Retirement | 35,231.54 | 35,333.00 | 17,653.34 | 31,352.26 | -3,980.74 |
| 10-4-014-154-000 | Workers Comp | 6,974.32 | 10,021.00 | 4,357.88 | 8,892.08 | -1,128.92 |
| 10-4-014-155-000 | Employers Share Voluntary | 188.78 | 493.00 | 88.92 | 438.03 | -54.97 |
| 10-4-014-180-000 | Cell Phone Stipend | 1,171.18 | 1,320.00 | 639.83 | 1,320.00 | 0.00 |
| 10-4-014-190-000 | Extra Hire | 870.15 | 5,000.00 | 1,119.12 | 4,000.00 | -1,000.00 |
| 10-4-014-200-000 | Telephone | 1,793.90 | 2,500.00 | 664.34 | 1,860.00 | -640.00 |
| 10-4-014-201-000 | Communications Radio | - | 850.00 | - | - | -850.00 |
| 10-4-014-310-000 | Travel | 1,186.14 | 2,500.00 | 344.68 | 2,500.00 | 0.00 |
| 10-4-014-320-000 | Training | 200.00 | 2,500.00 | 50.00 | 2,000.00 | -500.00 |
| 10-4-014-330-000 | Dues & Subscriptions | 900.00 | - | 400.00 | - | 0.00 |
| 10-4-014-350-000 | Professional Services | 10,428.08 | 7,500.00 | 397.04 | 7,500.00 | 0.00 |
| 10-4-014-365-000 | Publishing | 4,595.50 | 3,000.00 | 1,093.23 | 3,000.00 | 0.00 |
| 10-4-014-402-000 | Computer Software Maint | 4,177.44 | 7,700.00 | 3,705.00 | 6,897.20 | -802.80 |
| 10-4-014-403-000 | Xerox Maint | 934.20 | 500.00 | 566.85 | 3,336.12 | 2,836.12 |
| 10-4-014-405-000 | Equip Maint | 9,746.40 | 5,000.00 | 4,302.89 | 7,500.00 | 2,500.00 |
| 10-4-014-451-000 | Petroleum Products | 6,007.52 | 10,000.00 | 2,401.23 | 7,500.00 | -2,500.00 |
| 10-4-014-501-000 | Office Supplies | 934.09 | 1,500.00 | 229.89 | 1,500.00 | 0.00 |
| 10-4-014-503-000 | Other Supplies | 1,637.51 | 1,200.00 | 230.76 | 1,500.00 | 300.00 |
| 10-4-014-801-000 | Cap Exp - Computer | 300.00 | 2,100.00 | 50.00 | 4,100.00 | 2,000.00 |
| 10-4-014-804-000 | Cap Exp - Software | - | 826.00 | - | - | -826.00 |
| 10-4-014-901-000 | Working Fund O & M | 86,647.75 | - | 68,896.01 | - | 0.00 |
| 10-4-014-903-000 | Weed/Vegetation Control | 8,973.13 | 5,000.00 | 2,995.50 | 10,000.00 | 5,000.00 |
| 10-4-014-904-000 | Dust Control Equip & Mat'l | 135,163.22 | 110,000.00 | 25,213.00 | 135,000.00 | 25,000.00 |
| 10-4-014-905-000 | Grading & Drainage Road M: | 75,631.44 | 100,000.00 | 19,972.56 | 100,000.00 | 0.00 |
| 10-4-014-906-000 | Striping, Road Maint | 96,754.08 | 50,000.00 | 25,123.80 | 75,000.00 | 25,000.00 |
| 10-4-014-907-000 | PA & TC Signing Road Maint | 11,550.00 | 10,000.00 | 3,385.40 | 10,000.00 | 0.00 |
| 10-4-014-908-000 | Patching & Crack Sealing Rc | 101,580.87 | 130,000.00 | 13,109.52 | 120,000.00 | -10,000.00 |
| 10-4-014-909-000 | Asphalt Patch Material Rd M. | 24,129.83 | 6,682.00 | - | 11,669.00 | 4,987.00 |
| 10-4-014-910-000 | 3/4" Crush Road Maint | 158.95 | - | - | 7,870.00 | 7,870.00 |
| 10-4-014-911-000 | Sweeping | 36,147.50 | 40,000.00 | - | 55,000.00 | 15,000.00 |
| 10-4-014-912-000 | Flood Control | - | - | - | - | 0.00 |
| 10-4-014-913-000 | Bridge & Culvert Maint | 20,592.94 | 15,000.00 | 9,610.44 | 15,000.00 | 0.00 |
| 10-4-014-914-000 | Labor Contracts/Snow Remo | 549,389.00 | 575,320.00 | 292,230.29 | 550,656.12 | -24,663.88 |
| 10-4-014-915-000 | Cost Share O & M | 79,120.51 | 79,602.00 | 79,602.09 | 81,086.98 | 1,484.98 |
| 10-4-014-916-000 | Chip Seal Roads | - | - | - | - | 0.00 |
| 10-4-014-917-000 | Labor Materials/Snow Remo | 82,247.12 | 99,875.00 | 101,619.11 | 118,700.00 | 18,825.00 |
| 10-4-014-918-000 | Gravel Haul | - | 5,000.00 | 3,600.00 | 5,000.00 | 0.00 |
| 10-4-014-919-000 | Emergency Road Repair | - | - | - | - | 0.00 |
| 10-4-014-921-000 | Guardrail Repair | 9,300.00 | 20,000.00 | 1,191.70 | 20,000.00 | 0.00 |
| 10-4-014-997-000 | Ins Claims - Swinging Brdg | 186,652.00 | - | - | - | 0.00 |
| Total Road & Bridge | | 1,857,922.35 | 1,619,281.00 | 821,195.74 | 1,651,847.66 | 32,566.66 |

**TETON COUNTY
FY2018 BUDGET**

| BOARD OF PRISONERS/JAIL | | | | | | |
|--------------------------------------|------------------------------------|--------------------------|--------------------------|-----------------------|--------------------------|-------------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-015-100-000 | Salaries | 1,014,856.89 | 1,077,257.00 | 450,444.62 | 965,489.00 | -111,768.00 |
| 10-4-015-151-000 | FICA/Medicare | 79,732.86 | 82,410.00 | 36,529.80 | 73,860.00 | -8,550.00 |
| 10-4-015-152-000 | Health Insurance | 44,697.64 | 53,328.00 | 24,305.83 | 42,504.00 | -10,824.00 |
| 10-4-015-153-000 | Retirement | 124,038.93 | 154,209.00 | 56,362.36 | 108,617.00 | -45,592.00 |
| 10-4-015-154-000 | Workers Comp | 30,682.42 | 43,736.00 | 17,506.90 | 39,199.00 | -4,537.00 |
| 10-4-015-155-000 | Employers Share Voluntary | 1,039.86 | 2,154.00 | 470.48 | 1,931.00 | -223.00 |
| 10-4-015-197-000 | Overtime | 49,502.90 | - | 34,278.45 | - | 0.00 |
| 10-4-015-900-000 | Jail Meals | 117,520.37 | 140,140.00 | 66,709.38 | 145,000.00 | 4,860.00 |
| 10-4-015-901-000 | Jail Maint | 1,331.50 | 1,923.00 | 482.09 | 4,239.92 | 2,316.92 |
| 10-4-015-902-000 | Jail Supplies | 20,529.00 | 32,220.00 | 9,078.46 | 20,500.00 | -11,720.00 |
| 10-4-015-904-000 | Prisoner Health/Medical | 110,773.35 | 204,000.00 | 99,096.00 | 208,102.00 | 4,102.00 |
| 10-4-015-905-000 | Jail Programs | 548.95 | 661.00 | 359.90 | 720.00 | 59.00 |
| 10-4-015-956-000 | Juvenile Detention | 12,287.00 | 12,000.00 | 5,625.00 | 15,829.00 | 3,829.00 |
| Total Board of Prisoners/Jail | | 1,607,541.67 | 1,804,038.00 | 801,249.27 | 1,625,990.92 | -178,047.08 |

**TETON COUNTY
FY2018 BUDGET**

| HUMAN SERVICES | | | | | | |
|-----------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-016-901-000 | Childrens Learning Center | 185,000.00 | 185,000.00 | 138,750.00 | 212,750.00 | 27,750.00 |
| 10-4-016-902-000 | Community Counseling | 225,000.00 | 225,000.00 | 112,500.00 | 245,000.00 | 20,000.00 |
| 10-4-016-903-000 | Youth Service/VanVleck | 208,066.00 | 208,066.00 | 111,694.00 | 291,333.00 | 83,267.00 |
| 10-4-016-904-000 | Curran Seely | 63,000.00 | 63,000.00 | 31,500.00 | 81,900.00 | 18,900.00 |
| 10-4-016-905-000 | Curran Seely Title 25 | 30,000.00 | 30,000.00 | 15,000.00 | 30,000.00 | 0.00 |
| 10-4-016-906-000 | Senior Center | 106,074.00 | 111,908.00 | 55,954.00 | 111,908.00 | 0.00 |
| 10-4-016-907-000 | Senior Citizens of Idaho | 5,000.00 | 6,000.00 | - | 6,000.00 | 0.00 |
| 10-4-016-908-000 | Community Safety Network | 33,584.00 | 36,000.00 | 15,417.00 | 36,000.00 | 0.00 |
| 10-4-016-909-000 | Family Safety Network | 15,000.00 | 7,500.00 | - | 7,500.00 | 0.00 |
| 10-4-016-911-000 | One22 | - | - | - | 45,500.00 | 45,500.00 |
| 10-4-016-912-000 | Community Entry Service | 22,000.00 | 32,000.00 | 18,002.00 | 41,600.00 | 9,600.00 |
| 10-4-016-918-000 | Civil Air Patrol | 4,000.00 | - | - | 3,000.00 | 3,000.00 |
| 10-4-016-919-000 | Teton Literacy Group | 17,000.00 | 26,650.00 | 26,650.00 | 27,983.00 | 1,333.00 |
| 10-4-016-921-000 | Title 25 Hospitalization | 70,000.00 | 70,000.00 | 26,290.00 | 70,000.00 | 0.00 |
| 10-4-016-922-000 | Hole Food Rescue | 22,000.00 | 20,000.00 | 10,000.00 | - | -20,000.00 |
| 10-4-016-923-000 | Climb Wyoming | 15,000.00 | 25,000.00 | - | - | -25,000.00 |
| 10-4-016-924-000 | CRC Idaho | 12,000.00 | 15,000.00 | 7,500.00 | - | -15,000.00 |
| 10-4-016-925-000 | JHCCC Title 25/On Call | 112,554.00 | 120,000.00 | 60,000.00 | 130,000.00 | 10,000.00 |
| 10-4-016-926-000 | CRC Idaho | - | - | - | 5,000.00 | 5,000.00 |
| Total Human Services | | 1,145,278.00 | 1,181,124.00 | 629,257.00 | 1,345,474.00 | 164,350.00 |

| EXACTIONS | | | | | | |
|------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-017-800-000 | Contrib Parks | - | - | 76,932.00 | - | 0.00 |
| 10-4-017-900-000 | Contrib TCSD#1 | 8,504.42 | - | - | 10,000.00 | 10,000.00 |
| Total Exactions | | 8,504.42 | 0.00 | 76,932.00 | 10,000.00 | 10,000.00 |

**TETON COUNTY
FY2018 BUDGET**

| PUBLIC/ENVIRONM HEALTH | | | | | | |
|-------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-018-100-003 | Staff Salaries | 712,732.16 | 759,739.00 | 369,882.34 | 780,859.83 | 21,120.83 |
| 10-4-018-100-006 | Eclipse Salaries | - | - | - | 2,000.00 | 2,000.00 |
| 10-4-018-151-000 | FICA/Medicare | 52,612.85 | 58,120.00 | 27,488.74 | 59,735.78 | 1,615.78 |
| 10-4-018-152-000 | Health Insurance | 32,461.17 | 36,288.00 | 16,739.46 | 34,644.00 | -1,644.00 |
| 10-4-018-153-000 | Retirement | 103,691.15 | 108,756.00 | 52,649.13 | 111,780.08 | 3,024.08 |
| 10-4-018-154-000 | Workers Comp | 20,477.90 | 30,845.00 | 13,034.87 | 31,702.91 | 857.91 |
| 10-4-018-155-000 | Employers Share Voluntary | 850.67 | 1,519.00 | 474.87 | 1,000.00 | -519.00 |
| 10-4-018-180-000 | Cell Phone Stipend | 1,028.09 | 1,020.00 | 494.42 | 1,020.00 | 0.00 |
| 10-4-018-190-000 | Extra Hire | - | - | - | 3,574.72 | 3,574.72 |
| 10-4-018-200-000 | Telephone | 3,889.38 | 4,960.00 | 1,807.59 | 5,020.00 | 60.00 |
| 10-4-018-227-000 | Postage/Delivery | 222.85 | 300.00 | 65.78 | 300.00 | 0.00 |
| 10-4-018-310-000 | Travel/Mileage | 4,217.89 | 13,058.00 | 4,719.98 | 15,558.00 | 2,500.00 |
| 10-4-018-320-000 | Training | 9,333.66 | 4,240.00 | 560.00 | 5,995.00 | 1,755.00 |
| 10-4-018-330-000 | Dues & Subscriptions | 773.95 | 1,132.00 | 425.00 | 1,144.00 | 12.00 |
| 10-4-018-350-000 | Professional Services | 13,153.48 | 26,750.00 | 9,034.06 | 33,630.00 | 6,880.00 |
| 10-4-018-365-000 | Advertising | 3,731.24 | 7,000.00 | 1,518.00 | 10,000.00 | 3,000.00 |
| 10-4-018-402-000 | Software Maint | 5,318.26 | 6,758.00 | 5,600.00 | 5,600.00 | -1,158.00 |
| 10-4-018-404-000 | Printer/Copier Maint | 5,081.17 | 5,210.00 | 2,638.69 | 6,161.00 | 951.00 |
| 10-4-018-450-000 | Vehicle Repair/Maint | 2,777.46 | 3,100.00 | 494.59 | 2,600.00 | -500.00 |
| 10-4-018-451-000 | Fuel | 2,323.77 | 3,500.00 | 765.57 | 2,000.00 | -1,500.00 |
| 10-4-018-501-000 | Office Supplies | 2,790.88 | 6,150.00 | 1,065.49 | 4,250.00 | -1,900.00 |
| 10-4-018-801-000 | Cap Exp - Computer | 9,818.18 | 6,700.00 | 887.34 | 500.00 | -6,200.00 |
| 10-4-018-802-000 | Cap Exp - Furniture | 795.00 | 5,500.00 | 3,136.08 | 3,085.00 | -2,415.00 |
| 10-4-018-803-000 | Cap Exp - Equipment | 5,242.93 | 2,400.00 | 69.99 | 1,800.00 | -600.00 |
| 10-4-018-804-000 | Cap Exp - Software | 3,369.60 | 4,369.00 | - | 5,969.60 | 1,600.60 |
| 10-4-018-900-000 | Miscellaneous Grant | 2,857.50 | 1,000.00 | 250.12 | - | -1,000.00 |
| 10-4-018-900-100 | Title X Family Plng Grant | - | 0.00 | - | 9,900.00 | 9,900.00 |
| 10-4-018-900-200 | Old Bills Grants | - | 0.00 | - | 21,589.00 | 21,589.00 |
| 10-4-018-900-500 | All Hazards Grant | 19,714.70 | 26,950.00 | 3,042.82 | 2,907.00 | -24,043.00 |
| 10-4-018-903-000 | Qtr Pymt - State Treasurer | 131,666.73 | 130,365.00 | 26,827.57 | 130,195.01 | -169.99 |
| 10-4-018-904-000 | Nursing | 114,021.64 | 141,830.00 | 63,210.67 | 128,675.00 | -13,155.00 |
| 10-4-018-904-001 | Environmental Health | 14,854.16 | 15,700.00 | 9,606.10 | 20,700.00 | 5,000.00 |
| 10-4-018-908-000 | Maternal Child Health/TANF | 883.64 | 500.00 | - | - | -500.00 |
| 10-4-018-913-000 | Uniforms/Badges | 1,708.49 | 2,000.00 | 1,469.44 | 2,000.00 | 0.00 |
| 10-4-018-929-000 | Client Assistance | 907.35 | 1,000.00 | 167.38 | 1,000.00 | 0.00 |
| 10-4-018-990-000 | Board of Health | - | 1,000.00 | 175.00 | 1,000.00 | 0.00 |
| 10-4-018-999-000 | Miscellaneous | 175.00 | 1,000.00 | 550.00 | 1,020.00 | 20.00 |
| Total Public/Environm Health | | 1,283,482.90 | 1,418,759.00 | 618,851.09 | 1,448,915.93 | 30,156.93 |

| HEALTH OFFICER | | | | | | |
|-----------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-019-100-003 | Officer Contract | 6,930.00 | 6,930.00 | 3,465.00 | 6,930.00 | 0.00 |
| 10-4-019-900-000 | Vital Statistics | 503.50 | - | - | - | 0.00 |
| Total Health Officer | | 7,433.50 | 6,930.00 | 3,465.00 | 6,930.00 | 0.00 |

**TETON COUNTY
FY2018 BUDGET**

| INFORMATION SYSTEMS | | | | | | |
|----------------------------------|------------------------------------|--------------------------|--------------------------|-----------------------|--------------------------|-------------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-021-100-003 | Salaries | 178,712.06 | 264,311.00 | 92,676.03 | 235,272.06 | -29,038.94 |
| 10-4-021-151-000 | FICA/Medicare | 13,374.33 | 20,219.00 | 6,959.80 | 17,998.31 | -2,220.69 |
| 10-4-021-152-000 | Health Insurance | 6,258.20 | 12,288.00 | 4,372.33 | 9,312.00 | -2,976.00 |
| 10-4-021-153-000 | Retirement | 26,027.03 | 37,836.00 | 13,266.61 | 33,679.20 | -4,156.80 |
| 10-4-021-154-000 | Workers Comp | 5,531.96 | 10,731.00 | 3,136.46 | 9,552.05 | -1,178.95 |
| 10-4-021-155-000 | Employers Share Voluntary | 215.08 | 528.00 | 146.31 | 470.54 | -57.46 |
| 10-4-021-200-000 | Telephone | 484.44 | 699.00 | 309.16 | 600.00 | -99.00 |
| 10-4-021-201-000 | Cell Phone | 2,032.88 | 2,340.00 | 1,579.82 | 2,400.00 | 60.00 |
| 10-4-021-220-000 | Access Fees | 5,448.74 | 7,800.00 | 3,157.00 | 34,800.00 | 27,000.00 |
| 10-4-021-310-000 | Travel | 328.45 | 6,000.00 | 524.89 | 2,500.00 | -3,500.00 |
| 10-4-021-320-000 | Training | 933.00 | 7,500.00 | 2,291.00 | 9,000.00 | 1,500.00 |
| 10-4-021-350-000 | Professional Services | 21,350.55 | 51,126.00 | 31,859.23 | 66,010.00 | 14,884.00 |
| 10-4-021-401-000 | Hardware Maint | 14,578.09 | 13,500.00 | 20.80 | 8,000.00 | -5,500.00 |
| 10-4-021-402-000 | Software Maint | 24,761.19 | 26,841.00 | 21,530.84 | 13,282.00 | -13,559.00 |
| 10-4-021-402-001 | Data Maint | 2,284.45 | 2,400.00 | 1,641.61 | 4,800.00 | 2,400.00 |
| 10-4-021-405-000 | Telephone Maint | 12,668.09 | 12,000.00 | - | 13,000.00 | 1,000.00 |
| 10-4-021-450-000 | Vehicle Maint | 1,512.76 | 2,000.00 | 818.00 | 2,000.00 | 0.00 |
| 10-4-021-503-000 | Supplies | 2,320.23 | 4,000.00 | 973.08 | 2,500.00 | -1,500.00 |
| 10-4-021-803-000 | Cap Exp - Equipment | 8,880.26 | 33,150.00 | 10,322.35 | 21,400.00 | -11,750.00 |
| 10-4-021-803-001 | Cap Exp - Phone System | 2,592.66 | 1,500.00 | - | - | -1,500.00 |
| 10-4-021-804-000 | Cap Exp - Software | - | 1,800.00 | 7,410.10 | - | -1,800.00 |
| Total Information Systems | | 330,294.45 | 518,569.00 | 202,995.42 | 486,576.16 | -31,992.84 |

**TETON COUNTY
FY2018 BUDGET**

| PLANNING & BUILDING | | | | | | |
|--------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-022-100-003 | Staff Salaries | 810,929.50 | 917,078.00 | 440,669.91 | 947,764.86 | 30,686.86 |
| 10-4-022-151-000 | FICA/Medicare | 59,714.33 | 70,156.00 | 32,691.01 | 72,504.01 | 2,348.01 |
| 10-4-022-152-000 | Health Insurance | 28,090.97 | 39,360.00 | 17,623.48 | 39,300.00 | -60.00 |
| 10-4-022-153-000 | Retirement | 117,790.08 | 131,280.00 | 63,082.00 | 135,672.54 | 4,392.54 |
| 10-4-022-154-000 | Workers Comp | 23,677.67 | 37,233.00 | 15,541.44 | 38,479.25 | 1,246.25 |
| 10-4-022-155-000 | Employers Share Voluntary | 679.38 | 1,834.00 | 392.05 | 1,895.53 | 61.53 |
| 10-4-022-180-000 | Cell Phone Stipend | 2,517.41 | 3,180.00 | 1,541.48 | 3,180.00 | 0.00 |
| 10-4-022-200-000 | Telephone | 1,869.59 | 3,000.00 | 1,047.17 | 3,000.00 | 0.00 |
| 10-4-022-201-000 | Communications Mobile | 3,497.12 | 3,412.00 | 1,544.08 | 3,500.00 | 88.00 |
| 10-4-022-310-000 | Mileage & Travel | 9,110.88 | 18,040.00 | 4,263.47 | 15,420.00 | -2,620.00 |
| 10-4-022-310-001 | Planning Commission Trvl | 446.60 | 2,825.00 | - | 3,970.00 | 1,145.00 |
| 10-4-022-320-000 | Training | 12,207.87 | 19,770.00 | 4,311.08 | 15,000.00 | -4,770.00 |
| 10-4-022-320-001 | Planning Commission Trng | 400.00 | 750.00 | - | 750.00 | 0.00 |
| 10-4-022-330-000 | Dues & Subscriptions | 2,898.50 | 5,184.00 | 494.00 | 4,741.00 | -443.00 |
| 10-4-022-350-000 | Professional Services | 69,590.15 | 3,000.00 | - | 35,000.00 | 32,000.00 |
| 10-4-022-350-001 | TCSPT Monitoring | 11,500.00 | 14,500.00 | 14,000.00 | 11,500.00 | -3,000.00 |
| 10-4-022-350-002 | LDR Revision | 34,382.90 | 140,000.00 | 20,235.00 | 160,000.00 | 20,000.00 |
| 10-4-022-350-004 | Planning Mgmt Services | 103,728.00 | 103,392.00 | 60,312.00 | 109,000.00 | 5,608.00 |
| 10-4-022-350-005 | EA Consultant | 32,656.25 | 30,000.00 | 18,621.45 | 45,000.00 | 15,000.00 |
| 10-4-022-365-000 | Publication | 11,569.93 | 12,000.00 | 1,723.67 | 9,000.00 | -3,000.00 |
| 10-4-022-402-000 | Computer Software Maint | 32,756.19 | 33,638.00 | 82.00 | 36,371.43 | 2,733.43 |
| 10-4-022-450-000 | Vehicle Repairs | 9,136.32 | 10,000.00 | 2,555.63 | 10,000.00 | 0.00 |
| 10-4-022-501-000 | Office Supplies | 5,376.68 | 7,000.00 | 1,190.67 | 6,500.00 | -500.00 |
| 10-4-022-505-000 | Printing | 2,131.38 | 3,500.00 | 372.94 | 3,000.00 | -500.00 |
| 10-4-022-550-000 | Xerox Lease | 7,605.46 | 7,300.00 | 2,559.81 | 8,500.00 | 1,200.00 |
| 10-4-022-801-000 | Cap Exp - Computer | 8,611.53 | 17,460.00 | 2,635.58 | 9,250.00 | -8,210.00 |
| 10-4-022-802-000 | Cap Exp - Furniture | 2,327.49 | 1,050.00 | - | 2,000.00 | 950.00 |
| 10-4-022-803-000 | Cap Exp - Equipment | - | 100.00 | - | 270.00 | 170.00 |
| 10-4-022-804-000 | Cap Exp - Software | - | - | - | 400.00 | 400.00 |
| 10-4-022-900-000 | Lot Division & Plat Review | 7,100.00 | 8,000.00 | 2,100.00 | 8,000.00 | 0.00 |
| 10-4-022-901-000 | Planning Commission Mtg | - | 500.00 | - | 500.00 | 0.00 |
| Total Planning & Building | | 1,412,302.18 | 1,644,542.00 | 709,589.92 | 1,739,468.62 | 94,926.62 |

**TETON COUNTY
FY2018 BUDGET**

| HUMAN RESOURCES | | | | | | |
|------------------------------|------------------------------------|--------------------------|--------------------------|-----------------------|---------------------------|-------------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 REQUEST | FY17-18 DIFFERENCE |
| 10-4-023-100-001 | Salaries | | | | 204,915.17 | 204,915.17 |
| 10-4-023-151-000 | FICA/Medicare | | | | 15,676.01 | 15,676.01 |
| 10-4-023-152-000 | Health Insurance | | | | 6,108.00 | 6,108.00 |
| 10-4-023-153-000 | Retirement | | | | 29,333.61 | 29,333.61 |
| 10-4-023-154-000 | Workers Comp | | | | 8,319.56 | 8,319.56 |
| 10-4-023-155-000 | Employers Share Voluntary | | | | 409.83 | 409.83 |
| 10-4-023-180-000 | Cell Phone Stipend | | | | 1,440.00 | 1,440.00 |
| 10-4-023-310-000 | Travel | | | | 2,350.00 | 2,350.00 |
| 10-4-023-310-001 | Meetings & Events | | | | 1,120.00 | 1,120.00 |
| 10-4-023-320-000 | Training | | | | 37,700.00 | 37,700.00 |
| 10-4-023-330-000 | Dues & Subscriptions | | | | 2,188.00 | 2,188.00 |
| 10-4-023-350-000 | Professional Services | | | | 27,842.00 | 27,842.00 |
| 10-4-023-403-000 | Xerox Maint | | | | 3,000.00 | 3,000.00 |
| 10-4-023-501-000 | Office Supplies | | | | 300.00 | 300.00 |
| 10-4-023-803-000 | Cap Exp - Equipment | | | | 1,300.00 | 1,300.00 |
| 10-4-023-804-000 | Cap Exp - Software | | | | 2,561.60 | 2,561.60 |
| 10-4-023-906-000 | Employee Recognition | | | | 19,000.00 | 19,000.00 |
| 10-4-023-911-000 | Recruiting | | | | 38,400.00 | 38,400.00 |
| Total Human Resources | | | | | 401,963.78 | 401,963.78 |

**TETON COUNTY
FY2018 BUDGET**

| ACCOUNT NUMBER | DRUG COURT EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 REQUEST | FY17-18 DIFFERENCE |
|-----------------------|---|----------------------|----------------------|-------------------|-----------------------|---------------------------|
| 10-4-024-100-001 | Salaries | 44,874.66 | 46,500.00 | 21,877.37 | 47,054.00 | 554.00 |
| 10-4-024-151-000 | FICA/Medicare | - | 3,557.00 | 1,643.84 | 3,600.00 | 43.00 |
| 10-4-024-152-000 | Health Insurance | 2,515.58 | 3,072.00 | 1,543.70 | 3,204.00 | 132.00 |
| 10-4-024-153-000 | Retirement | - | 6,656.00 | 3,131.73 | 6,736.00 | 80.00 |
| 10-4-024-154-000 | Workers Comp | - | 1,888.00 | 752.77 | 1,910.00 | 22.00 |
| 10-4-024-155-000 | Employers Share Voluntary | - | 93.00 | 39.71 | 94.00 | 1.00 |
| 10-4-024-200-000 | Telephone | 1,298.91 | 1,800.00 | 571.43 | 1,500.00 | -300.00 |
| 10-4-024-227-000 | Postage | 1,002.78 | 1,400.00 | 252.35 | 1,200.00 | -200.00 |
| 10-4-024-310-000 | Travel | 3,607.31 | 4,805.00 | - | 4,049.00 | -756.00 |
| 10-4-024-320-000 | Training | 2,374.91 | 4,000.00 | 119.37 | 2,800.00 | -1,200.00 |
| 10-4-024-350-000 | Professional Services | 3,333.20 | 5,620.00 | 3,945.00 | 4,200.00 | -1,420.00 |
| 10-4-024-501-000 | Office Supplies | 2,160.04 | 3,000.00 | 162.21 | 1,450.00 | -1,550.00 |
| 10-4-024-503-000 | Drug Court Supplies | - | 2,600.00 | - | 3,580.00 | 980.00 |
| 10-4-024-950-000 | Community Training | 727.40 | 3,000.00 | 398.07 | 2,400.00 | -600.00 |
| 10-4-024-951-000 | Substance Abuse Treatmnt | 48,391.65 | 70,000.00 | 8,817.00 | 54,428.00 | -15,572.00 |
| 10-4-024-952-000 | Mental Health Treatment | 12,814.61 | 14,000.00 | 2,263.00 | 16,000.00 | 2,000.00 |
| 10-4-024-953-000 | Elect Monitoring | 175.00 | 584.00 | - | 1,000.00 | 416.00 |
| 10-4-024-954-000 | Grad/Client Incentives | 1,779.09 | 2,200.00 | 499.74 | 2,600.00 | 400.00 |
| 10-4-024-955-000 | Transitional Housing | - | 1,250.00 | - | 1,600.00 | 350.00 |
| | Total Drug Court | 125,055.14 | 176,025.00 | 46,017.29 | 159,405.00 | (16,620.00) |

**TETON COUNTY
FY2018 BUDGET**

| ACCOUNT NUMBER | WIC EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
|-------------------|-----------------------------------|------------------|------------------|------------------|------------------|-----------------------|
| 10-4-025-100-003 | Staff Salaries | 15,327.12 | 28,125.00 | 6,736.00 | 20,384.00 | -7,741.00 |
| 10-4-025-151-000 | FICA/Medicare | 1,116.73 | 2,152.00 | 515.32 | 1,560.00 | -592.00 |
| 10-4-025-152-000 | Health Insurance | 979.24 | 1,392.00 | - | - | -1,392.00 |
| 10-4-025-153-000 | Retirement | 2,012.13 | 4,026.00 | - | 536.77 | -3,489.23 |
| 10-4-025-154-000 | Workers Comp | 532.56 | 1,139.00 | 210.46 | 828.00 | -311.00 |
| 10-4-025-155-000 | Employers Share Voluntary | 21.28 | 56.00 | | 41.00 | -15.00 |
| 10-4-025-200-000 | Telephone | 418.36 | 600.00 | 196.45 | 396.00 | -204.00 |
| 10-4-025-227-000 | Postage | 388.85 | 834.00 | 255.40 | 865.00 | 31.00 |
| 10-4-025-310-000 | Travel | 3,969.10 | 1,027.00 | 2,308.14 | 2,844.68 | 1,817.68 |
| 10-4-025-501-000 | Office Supplies | 1,520.73 | 1,200.00 | 1,173.93 | 2,230.00 | 1,030.00 |
| 10-4-025-503-000 | Medical Supplies | 281.50 | 700.00 | 527.17 | 500.00 | -200.00 |
| 10-4-025-803-000 | Cap Exp - Equip | - | 250.00 | - | 500.00 | 250.00 |
| 10-4-025-900-000 | Medical Equipment | 377.36 | 250.00 | - | - | -250.00 |
| 10-4-025-901-000 | Professional/Participant Ed | 45.00 | 225.00 | 353.40 | | -225.00 |
| 10-4-025-903-000 | Nutrition Ed | - | 454.00 | - | 1,671.25 | 1,217.25 |
| 10-4-025-999-000 | Miscellaneous | - | 2,658.00 | 148.00 | 3,198.00 | 540.00 |
| | Total WIC | 26,989.96 | 45,088.00 | 12,424.27 | 35,554.70 | -9,533.30 |

**TETON COUNTY
FY2018 BUDGET**

| COMMUNITY DEVELOPMENT | | | | | | |
|--------------------------------|------------------------------------|--------------------------|--------------------------|-----------------------|--------------------------|-------------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-027-903-000 | Fireworks | - | - | - | 10,000.00 | 10,000.00 |
| 10-4-027-906-000 | Historic Preservation | 13,000.00 | 13,000.00 | 13,000.00 | 13,000.00 | 0.00 |
| 10-4-027-907-000 | Cultural Council/Arts-COW | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |
| 10-4-027-909-000 | Housing Authority Operatio | 407,500.00 | 480,170.00 | 90,086.00 | 365,387.00 | -114,783.00 |
| 10-4-027-910-000 | Parks & Recreation Operatio | 1,566,388.00 | 1,476,734.00 | 738,368.00 | 1,331,955.00 | -144,779.00 |
| 10-4-027-912-000 | Museum | 105,185.00 | 105,185.00 | 52,593.00 | 112,841.00 | 7,656.00 |
| 10-4-027-914-000 | Charture Institute | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 10-4-027-918-000 | JH Air | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 10-4-027-919-000 | Fire/EMS Operations | 1,378,069.00 | 1,093,031.00 | 546,521.00 | 1,333,607.00 | 240,576.00 |
| 10-4-027-919-001 | Fire/EMS-Driggs/Grant/Elec | 342,941.00 | 464,818.00 | 126,732.00 | 406,880.00 | -57,938.00 |
| 10-4-027-920-000 | Energy Mitigation | 555,799.00 | - | 336,957.00 | - | 0.00 |
| 10-4-027-924-000 | Clean Energy Coalition | 4,000.00 | - | - | - | 0.00 |
| 10-4-027-926-000 | WY Council Intnat'l Visitors | 4,500.00 | - | - | - | 0.00 |
| 10-4-027-928-000 | JHLT Grazing | 240.00 | - | 329.00 | - | 0.00 |
| Total Community Develop | | 4,446,612.00 | 3,692,938.00 | 1,964,586.00 | 3,633,670.00 | -59,268.00 |

**TETON COUNTY
FY2018 BUDGET**

| EMERGENCY MANAGEMENT | | | | | | |
|-----------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-032-100-002 | Salaries | 139,608.58 | 168,393.00 | 81,752.85 | 172,606.00 | 4,213.00 |
| 10-4-032-100-006 | Concert/Eclipse Salaries | - | - | - | 2,769.60 | 2,769.60 |
| 10-4-032-151-000 | FICA/Medicare | 10,463.22 | 12,882.00 | 6,147.86 | 13,945.92 | 1,063.92 |
| 10-4-032-152-000 | Health Insurance | 2,992.24 | 4,176.00 | 2,108.52 | 4,356.00 | 180.00 |
| 10-4-032-153-000 | Retirement | 20,327.83 | 24,105.00 | 11,764.56 | 26,096.19 | 1,991.19 |
| 10-4-032-154-000 | Workers Comp | 5,356.84 | 10,314.00 | 3,180.10 | 10,382.16 | 68.16 |
| 10-4-032-155-000 | Employers Share Voluntary | 150.88 | 336.00 | 93.98 | 364.60 | 28.60 |
| 10-4-032-197-000 | Overtime | - | 1,564.00 | 430.43 | 3,462.00 | 1,898.00 |
| 10-4-032-200-000 | Telephone | 4,133.68 | 6,720.00 | 2,199.54 | 5,500.00 | -1,220.00 |
| 10-4-032-201-000 | Communications | 6,620.53 | 8,000.00 | 464.43 | 3,000.00 | -5,000.00 |
| 10-4-032-310-000 | Travel | 1,146.49 | 7,992.00 | 4,337.64 | 8,410.00 | 418.00 |
| 10-4-032-320-000 | Training | 1,752.91 | 2,680.00 | 1,070.00 | 2,750.00 | 70.00 |
| 10-4-032-330-000 | Dues & Subscriptions | 379.00 | 577.00 | 69.00 | 367.00 | -210.00 |
| 10-4-032-350-000 | Professional Services | 17,937.80 | 6,000.00 | - | 13,000.00 | 7,000.00 |
| 10-4-032-355-000 | Printing | 784.30 | 3,110.00 | 543.70 | 3,110.00 | 0.00 |
| 10-4-032-403-000 | Xerox Maint | 2,569.67 | 2,880.00 | 1,046.72 | 2,880.00 | 0.00 |
| 10-4-032-405-000 | Equip Maint / Fuel | 1,854.08 | 6,750.00 | 946.82 | 2,500.00 | -4,250.00 |
| 10-4-032-501-000 | Office Supplies | 924.60 | 2,000.00 | 435.09 | 2,000.00 | 0.00 |
| 10-4-032-502-000 | EOC Supplies | 1,420.22 | 2,000.00 | 112.43 | 2,000.00 | 0.00 |
| 10-4-032-503-000 | Supplies Other | 1,074.35 | 2,000.00 | 61.84 | 2,000.00 | 0.00 |
| 10-4-032-801-000 | Cap Exp - Equipment | 6,585.00 | - | 199.00 | - | 0.00 |
| 10-4-032-802-000 | Cap Exp - Furniture | 753.63 | 1,000.00 | - | - | -1,000.00 |
| 10-4-032-803-000 | Cap Exp - Computer | 16,871.91 | 14,700.00 | - | 8,900.00 | -5,800.00 |
| 10-4-032-804-000 | Cap Exp - Software | 869.40 | 1,179.00 | - | 5,460.00 | 4,281.00 |
| 10-4-032-902-000 | Communication Site Fee | 5,335.22 | 5,280.00 | 341.90 | 6,240.00 | 960.00 |
| 10-4-032-903-000 | Emergency Planning | 1,779.96 | 1,000.00 | 45.00 | 1,000.00 | 0.00 |
| 10-4-032-904-000 | LEPC/Title III | 1,419.94 | 2,000.00 | 138.97 | 2,000.00 | 0.00 |
| 10-4-032-906-000 | Community Education | 1,190.14 | 2,000.00 | - | 2,000.00 | 0.00 |
| 10-4-032-907-000 | CERT | 5,194.87 | 8,000.00 | 3,822.72 | 8,000.00 | 0.00 |
| 10-4-032-908-000 | Emergency Operations | 706.32 | 5,000.00 | 698.18 | 5,000.00 | 0.00 |
| 10-4-032-910-000 | Community Exercise Prog | 1,306.52 | 3,000.00 | 387.60 | 3,000.00 | 0.00 |
| 10-4-032-999-000 | Miscellaneous | 797.80 | 55.00 | - | 55.00 | 0.00 |
| | Total Emergency Mgmt | 262,307.93 | 315,693.00 | 122,398.88 | 323,154.47 | 7,461.47 |

**TETON COUNTY
FY2018 BUDGET**

| ACCOUNT NUMBER | PATHWAYS EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
|-----------------------|---|----------------------|----------------------|-------------------|----------------------|---------------------------|
| 10-4-035-100-002 | Salaries | 70,661.49 | 72,761.00 | 35,083.70 | 74,580.00 | 1,819.00 |
| 10-4-035-151-000 | FICA/Medicare | 4,931.61 | 5,566.00 | 2,448.84 | 5,705.37 | 139.37 |
| 10-4-035-152-000 | Health Insurance | 2,790.20 | 3,072.00 | 1,546.02 | 3,204.00 | 132.00 |
| 10-4-035-153-000 | Retirement | 10,289.03 | 10,415.00 | 5,022.28 | 10,676.13 | 261.13 |
| 10-4-035-154-000 | Workers Comp | 2,047.89 | 2,954.00 | 1,198.28 | 3,027.95 | 73.95 |
| 10-4-035-155-000 | Employers Share Voluntary | - | 146.00 | - | 149.16 | 3.16 |
| 10-4-035-180-000 | Cell Phone Stipend | 725.74 | 720.00 | 349.02 | 720.00 | 0.00 |
| 10-4-035-200-000 | Telephone | 32.90 | - | - | - | 0.00 |
| 10-4-035-310-000 | Travel | 690.15 | 2,950.00 | 2,366.36 | 1,150.00 | -1,800.00 |
| 10-4-035-320-000 | Training | - | 875.00 | 395.00 | 1,575.00 | 700.00 |
| 10-4-035-330-000 | Dues & Subscriptions | 1,124.65 | 330.00 | - | 185.00 | -145.00 |
| 10-4-035-350-000 | Professional Services | 8,661.24 | 20,000.00 | 2,371.72 | 15,375.00 | -4,625.00 |
| 10-4-035-365-000 | Printing & Publishing | 8,166.09 | 10,000.00 | 1,255.00 | 9,475.00 | -525.00 |
| 10-4-035-402-000 | Software Maint | 211.96 | 480.00 | 52.99 | - | -480.00 |
| 10-4-035-405-000 | Equip/Vehicle Maint | 331.38 | 600.00 | 319.48 | 600.00 | 0.00 |
| 10-4-035-451-000 | Petroleum Products | - | 100.00 | 53.55 | 150.00 | 50.00 |
| 10-4-035-501-000 | Office Supplies | 201.55 | 800.00 | 89.96 | 250.00 | -550.00 |
| 10-4-035-801-000 | Cap Exp - Computer | - | 800.00 | - | - | -800.00 |
| 10-4-035-803-000 | Cap Exp - Tools/Equip | 1,124.87 | 800.00 | 155.43 | 1,350.00 | 550.00 |
| 10-4-035-804-000 | Cap Exp - Software | 403.16 | 1,004.00 | 211.96 | 978.08 | -25.92 |
| 10-4-035-902-000 | Project Management | 8,687.59 | 10,000.00 | 7,353.27 | 10,000.00 | 0.00 |
| 10-4-035-903-000 | Public Outreach / Events | 5,998.73 | 7,000.00 | 1,239.41 | 6,500.00 | -500.00 |
| 10-4-035-904-000 | Transportation Choice | 17,772.46 | 21,800.00 | 3,825.00 | 21,800.00 | 0.00 |
| | Total Pathways | 144,852.69 | 173,173.00 | 65,337.27 | 167,450.69 | -5,722.32 |

**TETON COUNTY
FY2018 BUDGET**

| FACILITIES MAINTENANCE | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-036-100-002 | Salaries | 221,717.94 | 217,998.00 | 111,416.89 | 236,077.00 | 18,079.00 |
| 10-4-036-151-000 | FICA/Medicare | 15,833.30 | 16,676.00 | 8,000.56 | 18,059.00 | 1,383.00 |
| 10-4-036-152-000 | Health Insurance | 11,160.80 | 12,288.00 | 6,184.08 | 12,816.00 | 528.00 |
| 10-4-036-153-000 | Retirement | 31,403.87 | 30,347.00 | 15,533.26 | 33,794.00 | 3,447.00 |
| 10-4-036-154-000 | Workers Comp | 6,184.59 | 8,607.00 | 3,792.13 | 9,584.00 | 977.00 |
| 10-4-036-155-000 | Employers Share Voluntary | 193.87 | 216.00 | 94.69 | 472.00 | 256.00 |
| 10-4-036-199-000 | Car Allowance | 787.50 | 813.00 | 393.75 | 788.00 | -25.00 |
| 10-4-036-200-000 | Telephone | 6,373.98 | 6,940.00 | 2,893.24 | 7,064.00 | 124.00 |
| 10-4-036-240-000 | Utilities - Water Bills | 12,675.89 | 7,100.00 | 5,393.34 | 8,800.00 | 1,700.00 |
| 10-4-036-240-001 | Courthouse Utilities | 47,509.04 | 54,116.00 | 16,435.42 | 53,932.00 | -184.00 |
| 10-4-036-240-002 | Social Services Utilities | 7,669.00 | 9,000.00 | 2,683.56 | 8,792.00 | -208.00 |
| 10-4-036-240-003 | Administration Utilities | 24,756.89 | 29,000.00 | 8,866.10 | 25,632.00 | -3,368.00 |
| 10-4-036-240-004 | Old Library Utilities | 2,798.14 | 3,300.00 | 1,151.27 | 3,000.00 | -300.00 |
| 10-4-036-240-005 | Jail Utilities | 42,178.47 | 43,000.00 | 15,849.68 | 45,452.00 | 2,452.00 |
| 10-4-036-240-006 | Adams Canyon Utilities | 6,849.64 | 6,000.00 | 1,893.97 | 6,000.00 | 0.00 |
| 10-4-036-240-008 | PH Utilities | 13,170.70 | 13,300.00 | 6,573.81 | 15,000.00 | 1,700.00 |
| 10-4-036-240-009 | Septic Dump Utilities | 4,109.36 | 4,500.00 | 1,198.45 | 4,000.00 | -500.00 |
| 10-4-036-240-011 | Emp Hsng Utilities | 10,786.87 | 12,000.00 | 4,198.78 | 12,000.00 | 0.00 |
| 10-4-036-240-013 | SAR Utilities | 10,777.70 | 11,500.00 | 2,248.97 | 11,500.00 | 0.00 |
| 10-4-036-240-014 | EOC Utilities | 6,727.30 | 6,500.00 | 2,350.45 | 6,500.00 | 0.00 |
| 10-4-036-240-015 | Hansen Cthse Utilities | - | - | - | 3,500.00 | 3,500.00 |
| 10-4-036-290-000 | Misc Rental Buildings | 1,075.00 | 1,000.00 | - | - | -1,000.00 |
| 10-4-036-295-000 | Janitorial Services | 15,556.85 | 18,000.00 | 5,080.39 | 19,440.00 | 1,440.00 |
| 10-4-036-295-001 | Courthouse Janitorial | 41,648.46 | 50,000.00 | 21,033.94 | 54,000.00 | 4,000.00 |
| 10-4-036-295-002 | Social Services Janitorial | 17,314.56 | 26,000.00 | 8,475.96 | 28,080.00 | 2,080.00 |
| 10-4-036-295-003 | Administration Janitorial | 47,184.20 | 48,508.00 | 21,217.03 | 52,388.00 | 3,880.00 |
| 10-4-036-295-004 | Old Library Janitorial | 17,165.88 | 17,881.00 | 7,745.34 | 19,311.00 | 1,430.00 |
| 10-4-036-295-005 | Jail Janitorial | 22,924.41 | 25,500.00 | 10,675.25 | 27,540.00 | 2,040.00 |
| 10-4-036-295-008 | PH Janitorial | 38,968.65 | 41,000.00 | 19,771.24 | 44,280.00 | 3,280.00 |
| 10-4-036-295-009 | Septic Dump Janitorial | - | 300.00 | - | 324.00 | 24.00 |
| 10-4-036-295-011 | Emp Hsng Janitorial | 2,908.30 | 4,000.00 | 1,019.64 | 4,320.00 | 320.00 |
| 10-4-036-295-012 | Daycare Janitorial | - | - | 555.00 | - | 0.00 |
| 10-4-036-295-013 | SAR Janitorial | 4,547.10 | 6,000.00 | 3,524.37 | 6,480.00 | 480.00 |
| 10-4-036-295-014 | EOC Janitorial | 3,327.89 | 4,000.00 | 1,847.62 | 4,320.00 | 320.00 |
| 10-4-036-295-015 | Hansen Cthse Janitorial | 10,025.00 | 14,500.00 | 5,416.70 | 15,660.00 | 1,160.00 |
| 10-4-036-310-000 | Travel | - | 5,600.00 | - | 1,600.00 | -4,000.00 |
| 10-4-036-320-000 | Training | 399.00 | 1,500.00 | - | 1,600.00 | 100.00 |
| 10-4-036-450-000 | Vehicle Pool Costs | 5,041.38 | 7,500.00 | 1,536.60 | 7,500.00 | 0.00 |
| 10-4-036-500-000 | Custodial Supplies | 20,075.34 | 18,000.00 | 1,417.34 | 18,000.00 | 0.00 |
| 10-4-036-500-001 | Courthouse Supplies | 4,284.79 | 5,000.00 | 1,688.10 | 5,000.00 | 0.00 |
| 10-4-036-500-002 | Social Services Supplies | 4,743.10 | 7,000.00 | 4,185.59 | 7,000.00 | 0.00 |
| 10-4-036-500-003 | Administration Supplies | 3,092.05 | 3,000.00 | 393.46 | 3,000.00 | 0.00 |
| 10-4-036-500-004 | Old Library Supplies | 246.31 | 1,000.00 | - | 1,000.00 | 0.00 |
| 10-4-036-500-005 | Jail Supplies | 7,425.37 | 6,500.00 | 3,179.43 | 7,500.00 | 1,000.00 |
| 10-4-036-500-008 | PH Supplies | 209.77 | 2,500.00 | 2,720.86 | 4,000.00 | 1,500.00 |
| 10-4-036-500-009 | Septic Dump Supplies | 836.80 | 1,200.00 | 390.99 | 1,800.00 | 600.00 |
| 10-4-036-500-011 | Emp Hsng Supplies | 2,617.33 | 5,000.00 | - | 5,000.00 | 0.00 |
| 10-4-036-500-012 | Day Care Supplies | 2,842.98 | 3,000.00 | - | 5,000.00 | 2,000.00 |
| 10-4-036-500-013 | SAR Supplies | 439.16 | 2,000.00 | 547.06 | 2,000.00 | 0.00 |
| 10-4-036-500-014 | EOC Supplies | 2,071.56 | 2,000.00 | 117.00 | 2,000.00 | 0.00 |
| 10-4-036-501-000 | Genset Maint | 3,288.64 | 6,800.00 | 553.00 | 5,000.00 | -1,800.00 |
| 10-4-036-800-000 | Capital Expense | - | 5,000.00 | - | 20,500.00 | 15,500.00 |
| 10-4-036-801-000 | Cap Exp - Computers | 748.80 | 3,800.00 | 2,803.51 | 749.00 | -3,051.00 |
| 10-4-036-803-000 | Cap Exp - Equipment | - | - | - | 19,980.00 | 19,980.00 |
| 10-4-036-900-000 | Independent Contracts | 51,568.51 | 50,000.00 | 4,047.45 | 40,000.00 | -10,000.00 |
| 10-4-036-900-001 | Courthouse Ind Contracts | 19,156.63 | 20,000.00 | 1,909.98 | 20,000.00 | 0.00 |
| 10-4-036-900-002 | Social Service Ind Contracts | 1,933.83 | 3,500.00 | 415.12 | 2,000.00 | -1,500.00 |
| 10-4-036-900-003 | Admin Ind Contracts | 20,939.09 | 15,000.00 | 7,972.40 | 18,000.00 | 3,000.00 |

**TETON COUNTY
FY2018 BUDGET**

| FACILITIES MAINTENANCE | | | | | | |
|-------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-036-900-004 | Old Library Ind Contracts | 2,365.54 | 3,000.00 | 806.67 | 2,500.00 | -500.00 |
| 10-4-036-900-005 | Jail Ind Contracts | 29,677.88 | 28,000.00 | 35,899.11 | 35,000.00 | 7,000.00 |
| 10-4-036-900-008 | PH Independent Contracts | 14,433.59 | 10,000.00 | 5,533.69 | 10,000.00 | 0.00 |
| 10-4-036-900-009 | Septic Dump Ind Contracts | 1,334.09 | 2,000.00 | - | 2,000.00 | 0.00 |
| 10-4-036-900-011 | Emp Hsng Ind Contracts | 11,171.84 | 12,000.00 | 21,969.79 | 20,000.00 | 8,000.00 |
| 10-4-036-900-012 | Daycare Ind Contracts | 22,367.89 | 12,000.00 | 19,086.23 | 20,000.00 | 8,000.00 |
| 10-4-036-900-013 | SAR Ind Contracts | 3,529.21 | 10,000.00 | 1,379.38 | 6,000.00 | -4,000.00 |
| 10-4-036-900-014 | EOC Ind Contracts | 2,940.58 | 6,000.00 | 4,887.09 | 6,000.00 | 0.00 |
| 10-4-036-901-000 | Maintenance Contracts | 7,561.75 | 12,000.00 | 490.00 | 10,000.00 | -2,000.00 |
| 10-4-036-901-001 | Courthouse Maint | 18,465.70 | 19,000.00 | 10,361.82 | 18,500.00 | -500.00 |
| 10-4-036-901-002 | Social Service Maint | 3,510.85 | 4,000.00 | 1,720.66 | 4,000.00 | 0.00 |
| 10-4-036-901-003 | Administration Maint | 10,496.85 | 12,500.00 | 5,262.02 | 11,000.00 | -1,500.00 |
| 10-4-036-901-004 | Old Library Maint | 823.00 | 1,500.00 | 535.00 | 1,500.00 | 0.00 |
| 10-4-036-901-005 | Jail Maint | 6,008.68 | 7,500.00 | 3,232.16 | 7,500.00 | 0.00 |
| 10-4-036-901-008 | PH Maintenance Contracts | 5,170.35 | 6,000.00 | 3,422.02 | 5,000.00 | -1,000.00 |
| 10-4-036-901-009 | Septic Dump Maint | 902.00 | 1,500.00 | - | 1,500.00 | 0.00 |
| 10-4-036-901-011 | Emp Hsng Maint Contracts | 2,205.00 | 4,000.00 | 225.00 | 3,000.00 | -1,000.00 |
| 10-4-036-901-012 | Daycare Maint | 6,430.20 | 14,000.00 | 4,762.50 | 11,000.00 | -3,000.00 |
| 10-4-036-901-013 | SAR Maint | 1,272.00 | 3,000.00 | 929.00 | 2,000.00 | -1,000.00 |
| 10-4-036-901-014 | EOC Maint | 4,288.63 | 4,500.00 | 1,425.00 | 4,500.00 | 0.00 |
| 10-4-036-902-000 | Exterior Painting | - | 3,000.00 | 1,135.00 | 3,000.00 | 0.00 |
| 10-4-036-950-000 | WAM Grant Repayment | 5,000.00 | 5,000.00 | 2,500.00 | 5,000.00 | 0.00 |
| 10-4-036-999-000 | Miscellaneous | | 500.00 | | - | -500.00 |
| Total Facilities Maintenance | | 1,018,227.22 | 1,105,790.00 | 482,954.91 | 1,186,134.00 | 80,344.00 |

**TETON COUNTY
FY2018 BUDGET**

| CAPITAL PROJECTS | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-037-900-000 | Tranfser to Fund 37 | 3,716,864.00 | 9,729,790.00 | 2,463,420.00 | 4,875,977.00 | -4,853,813.00 |
| Total Capital Projects | | 3,716,864.00 | 9,729,790.00 | 2,463,420.00 | 4,875,977.00 | -4,853,813.00 |

| GENERAL PROJECTS | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-038-900-000 | Animal Shelter Contribution | 98,271.20 | 80,715.00 | 46,102.31 | 97,158.00 | 16,443.00 |
| 10-4-038-902-000 | Air Quality/Stove Rebates | 5,200.00 | 7,200.00 | 2,000.00 | 7,200.00 | 0.00 |
| 10-4-038-903-000 | Energy Conservation Works | 35,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| 10-4-038-906-000 | GIS | 167,335.00 | 92,400.00 | 20,115.00 | 96,300.00 | 3,900.00 |
| 10-4-038-910-000 | Litigation | 210,895.70 | - | 18,554.82 | - | 0.00 |
| 10-4-038-917-000 | Land Lease | 10,323.34 | 11,000.00 | 10,581.42 | 11,000.00 | 0.00 |
| Total General Projects | | 527,025.24 | 226,315.00 | 132,353.55 | 246,658.00 | 20,343.00 |

| CONTINGENCY | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-099-900-000 | General Contingency | - | 1,088,616.00 | - | 2,424,389.20 | 1,335,773.20 |
| Total Contingency Fund | | - | 1,088,616.00 | - | 2,424,389.20 | 1,335,773.20 |

| GENERAL FUND RESERVE | | | | | | |
|-----------------------------|--------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| | DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 10-4-100-900-000 | Operations Stabilization | 3,200,000.00 | 93,427.00 | 93,427.00 | 373,781.59 | 280,354.59 |
| Total Reserve Fund | | 3,200,000.00 | 93,427.00 | 93,427.00 | 373,781.59 | 280,354.59 |

**TETON COUNTY
FY2018 BUDGET**

| ACCOUNT NUMBER | FIRE FUND EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
|-----------------------|--|----------------------|----------------------|-------------------|----------------------|---------------------------|
| 11-4-011-200-000 | Telephone Communications | 15,861.65 | 18,685.00 | 7,576.51 | 17,552.00 | -1,133.00 |
| 11-4-011-240-000 | Utilities | 50,187.94 | 61,676.00 | 15,112.53 | 51,582.00 | -10,094.00 |
| 11-4-011-310-000 | Government Meetings | 1,194.30 | 6,630.00 | 948.34 | 2,538.00 | -4,092.00 |
| 11-4-011-320-000 | Training | 47,316.65 | 32,420.00 | 10,112.70 | 33,315.00 | 895.00 |
| 11-4-011-330-000 | Dues & Subscriptions | 3,560.98 | 4,945.00 | 272.50 | 5,375.00 | 430.00 |
| 11-4-011-350-000 | Professional Services | 13,405.45 | 19,556.00 | 1,405.00 | 19,470.00 | -86.00 |
| 11-4-011-360-000 | Health & Wellness | 24,730.00 | 23,600.00 | 2,339.00 | 24,400.00 | 800.00 |
| 11-4-011-401-000 | Apparatus Maint | 37,143.82 | 33,000.00 | 13,487.67 | 32,040.00 | -960.00 |
| 11-4-011-405-000 | Equip Maint | 38,592.71 | 39,574.00 | 19,465.64 | 38,794.00 | -780.00 |
| 11-4-011-460-000 | Building Maint | 53,513.82 | 77,593.00 | 24,126.87 | 68,624.00 | -8,969.00 |
| 11-4-011-503-000 | Fire Supplies | - | 101,992.00 | 47,764.99 | 105,815.00 | 3,823.00 |
| 11-4-011-803-000 | Capital-Equipment | 93,868.22 | 157,570.00 | 61,395.69 | 226,870.00 | 69,300.00 |
| 11-4-011-804-000 | Capital-Station Const | 70,352.97 | - | - | 8,000.00 | 8,000.00 |
| 11-4-011-805-000 | Capital-Vehicle | 111,684.08 | 30,000.00 | 30,444.00 | 45,000.00 | 15,000.00 |
| 11-4-011-805-001 | Capital-Apparatus | - | 30,000.00 | - | 150,000.00 | 120,000.00 |
| 11-4-011-806-000 | CapitalBuilding Repair | 7,116.29 | 1,666,667.00 | - | 250,000.00 | -1,416,667.00 |
| 11-4-011-902-000 | Emerg. Suppression Prem | 25,119.20 | 25,120.00 | - | 27,500.00 | 2,380.00 |
| 11-4-011-906-000 | Fire Uniforms | 6,061.05 | 16,276.00 | 2,016.50 | 11,872.00 | -4,404.00 |
| 11-4-011-907-000 | Petroleum Products | 16,282.56 | 23,556.00 | 8,001.97 | 21,180.00 | -2,376.00 |
| 11-4-011-990-000 | Donated Funds | 51,240.08 | 20,000.00 | 6,853.38 | 30,000.00 | 10,000.00 |
| 11-4-011-992-000 | Emergency Oper/Suppressio | 8,275.10 | 75,000.00 | 72.58 | 75,000.00 | 0.00 |
| | Total Fire Fund | 675,506.87 | 2,463,860.00 | 251,395.87 | 1,244,927.00 | -1,218,933.00 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY GRANT FUND | | | | | | |
|--------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 12-4-012-005-001 | DUI / Speed | 2,627.00 | 11,588.00 | - | 4,529.00 | -7,059.00 |
| 12-4-012-005-002 | Forest Svc/Campground | 4,013.00 | 11,000.00 | - | 11,000.00 | 0.00 |
| 12-4-012-005-005 | Grant - CFJH SO Cameras | 27,000.00 | - | - | - | 0.00 |
| 12-4-012-005-006 | EUDL Grant | 1,359.00 | - | - | 10,000.00 | 10,000.00 |
| 12-4-012-005-008 | DOJ BP Vest Grant | 4,632.00 | - | - | - | 0.00 |
| 12-4-012-005-050 | SAR - Project Lifesaver | 21,685.00 | - | - | - | 0.00 |
| 12-4-012-007-001 | Communications PSCC | - | 195,269.00 | 156,215.00 | - | -195,269.00 |
| 12-4-012-008-001 | WDOT ITP HPR2214 | - | - | - | - | 0.00 |
| 12-4-012-011-001 | State Forestry SRA | - | 250,000.00 | - | - | -250,000.00 |
| 12-4-012-011-002 | SFA 2015 Fire | - | 20,000.00 | - | 8,000.00 | -12,000.00 |
| 12-4-012-011-003 | State Forestry Hidden Hills | - | 287,000.00 | 238,278.00 | - | -287,000.00 |
| 12-4-012-012-002 | Drug Ct St of WY | 79,232.00 | 112,256.00 | 11,175.00 | 93,547.00 | -18,709.00 |
| 12-4-012-013-100 | RERT Call Expenses | 7,435.00 | - | 724.00 | 7,500.00 | 7,500.00 |
| 12-4-012-014-002 | High Risk Rural Roads | 64,972.00 | - | - | 90,000.00 | 90,000.00 |
| 12-4-012-016-001 | TANF Climb Grant | 63,763.00 | 23,500.00 | 33,114.00 | - | -23,500.00 |
| 12-4-012-016-002 | DFS Juvenile Services Bd | 38,317.00 | 50,000.00 | 2,769.00 | 33,369.00 | -16,631.00 |
| 12-4-012-016-003 | TANF Climb Grant 2017 | - | 96,501.00 | 3,200.00 | 96,501.00 | 0.00 |
| 12-4-012-018-001 | PH MCH/MFH | 50,000.00 | 50,000.00 | 37,077.00 | 46,955.00 | -3,045.00 |
| 12-4-012-018-002 | PH TANF | 56,075.00 | 51,000.00 | 20,696.00 | 46,950.00 | -4,050.00 |
| 12-4-012-018-003 | PH All Hazards | 89,312.00 | 84,025.00 | 42,000.00 | 84,047.00 | 22.00 |
| 12-4-012-018-004 | PH Misc | 1,000.00 | - | 1,800.00 | - | 0.00 |
| 12-4-012-018-005 | PH All Hazards - Ebola | 11,187.00 | 15,000.00 | 671.00 | - | -15,000.00 |
| 12-4-012-018-006 | PH Title X Family Planning | - | - | - | 15,000.00 | 15,000.00 |
| 12-4-012-019-001 | PH - CHO | 9,600.00 | 9,600.00 | 4,800.00 | 9,600.00 | 0.00 |
| 12-4-012-019-050 | P&R State Trails | - | 28,901.00 | - | 30,135.00 | 1,234.00 |
| 12-4-012-020-035 | 13-GPD-RR8-RR-HRT13 | 468.00 | 3,672.00 | - | - | -3,672.00 |
| 12-4-012-020-037 | 13-FEMA-TET-PD-PDMT13 | 5,971.00 | - | - | - | 0.00 |
| 12-4-012-020-038 | 14-GPD-BT5-BM-HMB14 | 18,643.00 | - | - | - | 0.00 |
| 12-4-012-020-039 | 14-GPD-TET-SC-HSG14 | 30,803.00 | 22,804.00 | - | 22,804.00 | 0.00 |
| 12-4-012-020-040 | 14-GPD-TET-LS-HLE14 | 664.00 | 3,783.00 | - | 3,783.00 | 0.00 |
| 12-4-012-020-041 | 14-GPD-TET-LC-HLC14 | - | 1,955.00 | - | 1,955.00 | 0.00 |
| 12-4-012-020-042 | 14-GPD-RR8-RR-HRT14 | 39,405.00 | 83,900.00 | - | 83,900.00 | 0.00 |
| 12-4-012-020-043 | 15-GPD-TET-SC-HSG15 | 15,361.00 | 27,048.00 | 377.00 | 19,646.00 | -7,402.00 |
| 12-4-012-020-044 | 15-GPD-TET-LS-HLE15 | 98,417.00 | 100,655.00 | - | 100,655.00 | 0.00 |
| 12-4-012-020-045 | 15-GPD-RR8-RR-HRT15 | 14,798.00 | 26,249.00 | 1,375.00 | 18,939.00 | -7,310.00 |
| 12-4-012-020-046 | 16-GPD-TET-SC-HSG16 | - | - | - | 20,500.00 | 20,500.00 |
| 12-4-012-025-001 | WIC | 26,990.00 | 45,087.00 | 2,533.00 | 35,555.00 | -9,532.00 |
| 12-4-012-027-003 | START SLIB | 100,000.00 | - | - | - | 0.00 |
| 12-4-012-027-014 | CSBG Tripartite Board 2015 | 20,265.00 | - | - | - | 0.00 |
| 12-4-012-027-015 | CSBG Tripartite Board 2016 | 47,579.00 | - | - | - | 0.00 |
| 12-4-012-027-016 | CSBG Tripartite Board 2017 | - | 51,212.00 | 13,105.00 | 12,803.00 | -38,409.00 |
| 12-4-012-030-001 | SLIB - Transfer Station | 870,217.00 | 851,275.00 | 12,693.00 | - | -851,275.00 |
| 12-4-012-032-004 | 15-GPD-TET-EM-GCF15 | 34,727.00 | - | - | - | 0.00 |
| 12-4-012-032-006 | 16-GPD-TET-EM-GCF16 | - | - | - | 1,520.00 | 1,520.00 |
| 12-4-012-035-003 | N89 PATH WYDOT N10408 | - | 500,000.00 | - | - | -500,000.00 |
| 12-4-012-035-004 | Teton Pass FLAP 2014 | - | - | - | 500,000.00 | 500,000.00 |
| 12-4-012-037-009 | Adams Cyn Sewer WBC | 85,231.00 | - | - | - | 0.00 |
| 12-4-012-037-012 | Heritage Arena Roof SLIB | 349,623.00 | 390.00 | - | - | -390.00 |
| 12-4-012-037-014 | SLIB - Detention Locks | 96,702.00 | 154,809.00 | 24,074.00 | 96,799.00 | -58,010.00 |
| 12-4-012-037-021 | SLIB - Fair Concessions | 40,000.00 | 32,700.00 | - | 32,700.00 | 0.00 |
| 12-4-012-037-022 | SLIB - Fair Ticket Booth | 1,287.00 | 1,383.00 | - | - | -1,383.00 |
| 12-4-012-037-023 | SLIB - Jail HVAC | 55,000.00 | - | - | - | 0.00 |
| 12-4-012-037-024 | SLIB - Heritage Arena Roof | 231,354.00 | 294,979.00 | - | 294,979.00 | 0.00 |
| 12-4-012-037-025 | SLIB - Adams Canyon Sewer | 165,791.00 | 73,901.00 | - | 73,901.00 | 0.00 |
| 12-4-012-037-026 | SLIB - Trans Sta Scalehouse | 250,000.00 | 0.00 | - | 618,804.00 | 618,804.00 |
| 12-4-012-037-027 | WBC Childcare | 80,719.00 | 750,000.00 | 497,495.00 | 0.00 | -750,000.00 |
| 12-4-012-037-028 | SLIB - Landfill Closure | 196,967.00 | 0.00 | 494,607.00 | 1,463,515.00 | 1,463,515.00 |
| 12-4-012-037-029 | SLIB - W Broadway Lndslid | - | 0.00 | 74,944.00 | 925,058.00 | 925,058.00 |
| Total Grant Fund | | 3,409,191.00 | 4,321,442.00 | 1,673,722.00 | 4,914,949.00 | 593,507.00 |

**TETON COUNTY
FY2018 BUDGET**

| FIRE / EMS FUND | | | | | | |
|----------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 13-4-013-100-001 | Fire / EMS Chief | 101,368.26 | 103,601.00 | 55,340.10 | 102,000.00 | -1,601.00 |
| 13-4-013-100-002 | Staff Salaries | 524,431.97 | 523,213.00 | 246,741.93 | 579,697.00 | 56,484.00 |
| 13-4-013-100-003 | Electrical Inspector | 69,988.97 | 62,000.00 | 29,699.21 | 61,667.00 | -333.00 |
| 13-4-013-100-004 | Electrical Inspector Staff | 98,447.68 | 119,485.00 | 29,240.64 | 61,142.00 | -58,343.00 |
| 13-4-013-100-005 | EMS Salaries | 1,096,384.73 | 1,253,114.00 | 583,957.44 | 1,306,094.00 | 52,980.00 |
| 13-4-013-100-006 | EMS Overtime | 78,401.17 | 160,050.00 | 50,287.62 | 160,083.00 | 33.00 |
| 13-4-013-100-007 | Call Pay | 98,285.41 | 66,000.00 | 34,586.14 | 70,000.00 | 4,000.00 |
| 13-4-013-100-008 | RERT Pay | - | 18,000.00 | 839.00 | 4,800.00 | -13,200.00 |
| 13-4-013-100-009 | Wildland Pay | - | 35,000.00 | 90,156.75 | 60,000.00 | 25,000.00 |
| 13-4-013-151-000 | FICA/Medicare | 62,861.77 | 80,653.00 | 34,572.22 | 91,396.00 | 10,743.00 |
| 13-4-013-152-000 | Health Insurance | 455,538.61 | 476,040.00 | 212,325.58 | 453,480.00 | -22,560.00 |
| 13-4-013-153-000 | Retirement | 231,374.04 | 236,828.00 | 118,201.80 | 239,219.00 | 2,391.00 |
| 13-4-013-154-000 | Workers Comp | 64,961.09 | 85,082.00 | 43,925.89 | 114,745.00 | 29,663.00 |
| 13-4-013-155-000 | Employers Share Voluntary | 1,956.09 | 3,801.00 | 969.46 | 2,200.00 | -1,601.00 |
| 13-4-013-180-000 | Cell Phone Allowance | 3,155.72 | 3,600.00 | 1,541.21 | 3,600.00 | 0.00 |
| 13-4-013-200-000 | EMS Communications | 5,469.96 | 5,468.00 | 2,384.26 | 6,000.00 | 532.00 |
| 13-4-013-210-000 | SO Dispatch/Comm Chgs | 173,884.53 | 240,000.00 | 90,375.83 | 288,000.00 | 48,000.00 |
| 13-4-013-310-000 | Travel | - | 12,590.00 | 1,283.55 | 17,297.00 | 4,707.00 |
| 13-4-013-320-000 | EMS Training | 30,931.68 | 22,982.00 | 5,383.25 | 29,202.00 | 6,220.00 |
| 13-4-013-330-000 | EMS Dues & Subscriptions | 88.00 | 646.00 | - | 296.00 | -350.00 |
| 13-4-013-330-001 | EMS Billing Fees | - | 62,400.00 | 27,294.07 | 62,400.00 | 0.00 |
| 13-4-013-350-000 | EMS Prof Services | 92,748.31 | 41,272.00 | 7,996.00 | 41,639.00 | 367.00 |
| 13-4-013-360-000 | EMS Health & Wellness | 25,373.68 | 16,530.00 | - | 22,500.00 | 5,970.00 |
| 13-4-013-401-000 | Apparatus Maint | 8,371.98 | 17,140.00 | 6,328.52 | 17,140.00 | 0.00 |
| 13-4-013-403-000 | IT Maint | 7,069.25 | 12,446.00 | 1,880.00 | 24,118.00 | 11,672.00 |
| 13-4-013-405-000 | Equip Maintenance | 5,002.01 | 7,030.00 | 4,637.95 | 6,715.00 | -315.00 |
| 13-4-013-503-000 | EMS Supplies | 49,485.18 | 47,995.00 | 24,621.08 | 49,434.00 | 1,439.00 |
| 13-4-013-701-000 | Insurance Health & Life | 47,564.48 | 58,900.00 | 13,439.51 | 48,100.00 | -10,800.00 |
| 13-4-013-801-000 | Cap Exp - Computers | 26,918.84 | 28,450.00 | 9,046.65 | 8,500.00 | -19,950.00 |
| 13-4-013-803-000 | Cap Exp - Equipment | 23,714.04 | 10,000.00 | - | 53,000.00 | 43,000.00 |
| 13-4-013-805-000 | Cap Exp - Ambulance | 174,283.95 | 220,000.00 | - | - | -220,000.00 |
| 13-4-013-806-000 | Cap Exp - Electrical Insp Vet | 19,899.00 | - | - | - | 0.00 |
| 13-4-013-900-000 | Winter Banquet | 12,714.37 | - | - | - | 0.00 |
| 13-4-013-901-000 | Idaho Emerg Svc Contract | 162,684.19 | 193,957.00 | 96,907.57 | 213,200.00 | 19,243.00 |
| 13-4-013-903-000 | Cafeteria AdminFee | 161.50 | 285.00 | 57.00 | 171.00 | -114.00 |
| 13-4-013-904-000 | Vol Firemans Retirement | 11,627.50 | 11,700.00 | 5,550.00 | 11,700.00 | 0.00 |
| 13-4-013-905-000 | Electrical Inspector Exp | 15,328.20 | 19,850.00 | 3,661.02 | 14,057.00 | -5,793.00 |
| 13-4-013-906-000 | EMS Uniforms | 5,546.12 | 9,157.00 | 42.75 | 7,532.00 | -1,625.00 |
| 13-4-013-907-000 | Petroleum Products | 9,806.39 | 17,720.00 | 4,094.22 | 16,520.00 | -1,200.00 |
| 13-4-013-910-000 | Wildland Reimbursement | - | 4,550.00 | 400.26 | 2,390.00 | -2,160.00 |
| 13-4-013-990-000 | Donated Funds | 10,135.99 | 20,400.00 | 3,628.50 | 20,700.00 | 300.00 |
| Total FIRE/EMS Fund | | 3,805,964.66 | 4,307,935.00 | 1,841,396.98 | 4,270,734.00 | -37,201.00 |

| E911 FUND | | | | | | |
|------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 16-4-016-400-000 | E911 Service/Maintenance | 3,107.08 | 28,402.00 | 19,758.75 | 36,435.00 | 8,033.00 |
| 16-4-016-800-000 | E911 Equipment | 676.70 | 1,950.00 | 1,950.00 | 775.00 | -1,175.00 |
| 16-4-016-900-000 | E911 Expenses | 54,288.28 | 43,656.00 | 19,212.55 | 41,160.00 | -2,496.00 |
| 16-4-016-901-000 | E911 Miscellaneous Expenses | 1,318.79 | 11,300.00 | 1,200.00 | 15,800.00 | 4,500.00 |
| 16-4-016-902-000 | E911 Equipment | - | 790,000.00 | 244,860.86 | 85,000.00 | -705,000.00 |
| 16-4-016-995-000 | Transfer to General Fund | 149,250.00 | - | - | - | 0.00 |
| Total E911 Fund | | 208,640.85 | 875,308.00 | 286,982.16 | 179,170.00 | -696,138.00 |

**TETON COUNTY
FY2018 BUDGET**

| HOUSING DEPARTMENT FUND | | | | | | |
|-------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 17-4-017-100-001 | Salaries | 55,840.14 | 330,880.00 | 135,360.34 | 304,896.00 | -25,984.00 |
| 17-4-017-151-000 | FICA/Medicare | 4,005.13 | 25,312.00 | 10,071.38 | 23,325.00 | -1,987.00 |
| 17-4-017-152-000 | Health Insurance | 27.84 | 275,188.00 | 28,131.00 | 64,680.00 | -210,508.00 |
| 17-4-017-153-000 | Retirement | 8,124.55 | 47,366.00 | 18,750.17 | 43,646.00 | -3,720.00 |
| 17-4-017-154-000 | Workers comp | 1,307.48 | 13,435.00 | 4,886.83 | 12,379.00 | -1,056.00 |
| 17-4-017-155-000 | Employers Share voluntary | 78.95 | 662.00 | 117.37 | 609.00 | -53.00 |
| 17-4-017-180-000 | Cell Phone Stipend | - | 1,440.00 | 615.45 | 2,880.00 | 1,440.00 |
| 17-4-017-200-000 | Telephone | - | 4,000.00 | 486.79 | 4,000.00 | 0.00 |
| 17-4-017-240-000 | Utilities | - | 1,000.00 | 293.94 | 1,200.00 | 200.00 |
| 17-4-017-240-001 | Utilities/Vacant Rentals | - | - | 477.04 | 1,200.00 | 1,200.00 |
| 17-4-017-310-000 | Travel | - | 2,000.00 | 174.85 | 2,000.00 | 0.00 |
| 17-4-017-320-000 | Training | - | 2,000.00 | - | 3,600.00 | 1,600.00 |
| 17-4-017-330-000 | Dues/Subscriptions | - | 13,500.00 | 3,866.63 | 8,685.00 | 6,685.00 |
| 17-4-017-350-000 | Professional Services | - | 53,000.00 | - | 43,500.00 | 30,000.00 |
| 17-4-017-365-000 | Printing/Publishing | - | 0 | 10,782.19 | 26,681.00 | -26,319.00 |
| 17-4-017-501-000 | Office Supplies | - | 9,000.00 | 4,186.77 | 10,000.00 | -43,000.00 |
| 17-4-017-700-000 | Insurance | - | - | - | - | -9,000.00 |
| 17-4-017-801-000 | Cap Exp - Computers | - | 18,500.00 | 2,991.99 | 1,700.00 | 1,700.00 |
| 17-4-017-802-000 | Cap Exp - Furniture | - | 2,000.00 | 659.00 | - | -18,500.00 |
| 17-4-017-900-000 | Operations | 407,500.00 | - | - | - | 0.00 |
| 17-4-017-902-001 | Reserve Transfer | 1,771,247.78 | - | - | - | 0.00 |
| 17-4-017-950-000 | Trans Fee in Lieu - Grove II | - | - | 119,165.34 | - | 0.00 |
| 17-4-017-999-000 | Miscellaneous | - | 11,600.00 | 1,768.79 | - | -11,600.00 |
| Total Housing Authority Fund | | 2,248,131.87 | 810,883.00 | 342,785.87 | 554,981.00 | -308,902.00 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY ROAD FUND | | | | | | |
|-------------------------------|------------------------------------|--------------------------|--------------------------|-----------------------|--------------------------|-------------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 18-4-018-800-001 | Restricted - Buffalo Valley | - | - | - | 24,032.00 | 24,032.00 |
| 18-4-018-906-000 | SPLR Tree Maint | 3,057.50 | - | - | - | 0.00 |
| 18-4-018-908-000 | Spring Gulch Road Maint | 175,337.86 | - | - | 400,000.00 | 400,000.00 |
| 18-4-018-909-000 | Spring Gulch Hwy 22 | 67,496.12 | - | - | - | 0.00 |
| 18-4-018-910-000 | Cattleman's Bridge | 20,344.68 | 20,000.00 | 6,114.52 | - | -20,000.00 |
| 18-4-018-914-000 | Hoback Bridge | 550.65 | 160,000.00 | 8,293.27 | 203,000.00 | 43,000.00 |
| 18-4-018-916-000 | Safety Projects | 23,123.15 | 25,000.00 | - | 25,000.00 | 0.00 |
| 18-4-018-919-000 | Fish Creek Maint | 99,364.45 | 250,000.00 | 24,241.95 | - | -250,000.00 |
| 18-4-018-922-000 | Cattleguard Maint | - | 90,000.00 | - | 90,000.00 | 0.00 |
| 18-4-018-923-000 | Rockfall Maint | - | - | - | 160,000.00 | 160,000.00 |
| 18-4-018-990-000 | CRF Road Projects/Prof Svc | 12,622.20 | 50,000.00 | 9,459.00 | 50,000.00 | 0.00 |
| 18-4-018-991-000 | County Road Chip Seal | 26,957.88 | 450,000.00 | 418,308.90 | 425,968.00 | -24,032.00 |
| 18-4-018-992-000 | County Road Seal Coats | - | 70,750.00 | 93,368.60 | 80,000.00 | 9,250.00 |
| Total County Road Fund | | 428,854.49 | 1,115,750.00 | 559,786.24 | 1,458,000.00 | 342,250.00 |

**TETON COUNTY
FY2018 BUDGET**

| PARKS & REC FUND | | | | | | |
|-----------------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 19-4-019-100-002 | Administration Salaries | 271,247.25 | 171,730.00 | 126,931.98 | 216,546.00 | 44,816.00 |
| 19-4-019-100-003 | Rec Center Salaries | 652,091.66 | 863,438.00 | 320,103.17 | 823,376.00 | -40,062.00 |
| 19-4-019-100-004 | Parks Salaries | 630,047.97 | 719,642.00 | 338,012.18 | 744,350.00 | 24,708.00 |
| 19-4-019-100-005 | Programs Salaries | 651,371.51 | 695,333.00 | 336,022.67 | 739,712.00 | 44,379.00 |
| 19-4-019-100-006 | BLM Parcel Salaries | - | 30,822.00 | 1,626.12 | 46,915.00 | 16,093.00 |
| 19-4-019-151-000 | FICA/Medicare | 165,286.43 | 189,756.00 | 85,075.33 | 183,252.00 | -6,504.00 |
| 19-4-019-152-000 | Health Insurance | 457,706.94 | 497,868.00 | 257,124.27 | 518,876.00 | 21,008.00 |
| 19-4-019-153-000 | Retirement | 227,403.61 | 249,548.00 | 110,064.07 | 249,031.00 | -517.00 |
| 19-4-019-154-000 | Workers Comp | 64,273.03 | 100,706.00 | 41,123.63 | 119,697.00 | 18,991.00 |
| 19-4-019-155-000 | Employers Share Voluntary | 1,508.65 | 3,350.00 | 877.56 | 3,336.00 | -14.00 |
| 19-4-019-200-000 | Administration | 97,718.61 | 43,865.00 | 18,322.59 | 91,915.00 | 48,050.00 |
| 19-4-019-200-310 | Admin Travel | 1,431.17 | 4,498.00 | 2,569.55 | 2,255.00 | -2,243.00 |
| 19-4-019-200-320 | Admin Training | 1,090.00 | 1,975.00 | - | 1,300.00 | -675.00 |
| 19-4-019-200-330 | Admin Dues | 1,240.00 | 1,155.00 | 800.00 | 1,370.00 | 215.00 |
| 19-4-019-200-400 | Admin Maint | 37,730.66 | 13,961.00 | 318.98 | 8,823.00 | -5,138.00 |
| 19-4-019-200-500 | Admin Supplies | 12,590.85 | 13,842.00 | 6,102.28 | 14,790.00 | 948.00 |
| 19-4-019-200-800 | Admin Small Capital | 2,363.13 | 9,400.00 | 1,960.00 | 1,000.00 | -8,400.00 |
| 19-4-019-250-000 | River Management | - | 34,010.00 | 3,783.00 | 25,955.00 | -8,055.00 |
| 19-4-019-250-330 | River Management Dues | - | 120.00 | - | 120.00 | 0.00 |
| 19-4-019-250-400 | River Management Maint | - | 2,000.00 | - | 1,000.00 | -1,000.00 |
| 19-4-019-250-500 | River Management Supplies | - | 4,000.00 | 248.12 | 3,000.00 | -1,000.00 |
| 19-4-019-300-000 | Rec Center | 307,316.37 | 344,438.00 | 123,983.26 | 350,560.00 | 6,122.00 |
| 19-4-019-300-310 | Rec Center Travel | 4,108.43 | 3,760.00 | 1,933.92 | 6,550.00 | 2,790.00 |
| 19-4-019-300-320 | Rec Center Training | 5,720.14 | 5,380.00 | 3,190.00 | 3,705.00 | -1,675.00 |
| 19-4-019-300-330 | Rec Center Dues | 100.00 | 135.00 | 22.50 | 95.00 | -40.00 |
| 19-4-019-300-400 | Rec Center Maint | 60,490.64 | 56,571.00 | 27,954.23 | 65,200.00 | 8,629.00 |
| 19-4-019-300-500 | Rec Center Supplies | 76,125.38 | 69,175.00 | 32,521.29 | 76,945.00 | 7,770.00 |
| 19-4-019-300-800 | Rec Center Small Capital | 6,841.29 | 32,769.00 | 5,822.99 | 9,435.00 | -23,334.00 |
| 19-4-019-400-000 | Parks | 255,094.19 | 307,924.00 | 182,235.28 | 335,225.00 | 27,301.00 |
| 19-4-019-400-310 | Parks Travel | 1,456.88 | 3,110.00 | 724.02 | 2,050.00 | -1,060.00 |
| 19-4-019-400-320 | Parks Training | 2,591.35 | 7,892.00 | 1,295.00 | 6,595.00 | -1,297.00 |
| 19-4-019-400-330 | Parks Dues | 182.00 | 310.00 | - | 505.00 | 195.00 |
| 19-4-019-400-400 | Parks Maint | 233,197.53 | 205,208.00 | 71,351.32 | 236,533.00 | 31,325.00 |
| 19-4-019-400-500 | Parks Supplies | 27,308.02 | 34,400.00 | 13,921.92 | 37,372.00 | 2,972.00 |
| 19-4-019-400-800 | Parks Small Capitl | 21,654.27 | 4,050.00 | 18,285.38 | 5,945.00 | 1,895.00 |
| 19-4-019-500-000 | Programs | 208,627.94 | 192,551.00 | 127,877.42 | 161,328.00 | -31,223.00 |
| 19-4-019-500-310 | Programs Travel | 2,447.75 | 4,400.00 | 1,932.94 | 4,950.00 | 550.00 |
| 19-4-019-500-320 | Programs Training | 6,464.52 | 3,800.00 | 1,112.00 | 2,200.00 | -1,600.00 |
| 19-4-019-500-330 | Programs Dues | 170.00 | 935.00 | 22.50 | 955.00 | 20.00 |
| 19-4-019-500-400 | Programs Maint | 12,300.97 | 11,235.00 | 10,686.61 | 10,648.00 | -587.00 |
| 19-4-019-500-500 | Programs Supplies | 25,071.53 | 44,800.00 | 16,220.71 | 40,935.00 | -3,865.00 |
| 19-4-019-500-800 | Programs Small Capital | 744.27 | 3,100.00 | 2,073.94 | 2,900.00 | -200.00 |
| 19-4-019-600-000 | Capital Projects | 73,612.20 | 120,500.00 | 15,439.22 | 66,800.00 | -53,700.00 |
| 19-4-019-700-000 | General Projects | 248,089.02 | 5,013,288.00 | 67,736.13 | 2,524,000.00 | -2,489,288.00 |
| 19-4-019-701-000 | SPET Construction | - | - | - | 2,900,000.00 | 2,900,000.00 |
| 19-4-019-800-000 | Capital Equipment | 181,509.28 | 148,500.00 | 114,258.01 | 146,000.00 | -2,500.00 |
| 19-4-019-903-000 | Cafeteria Plan/Admin Fee | 61.75 | - | 52.25 | - | 0.00 |
| Total Parks & Rec Fund | | 5,061,702.19 | 10,269,250.00 | 2,491,718.34 | 10,794,050.00 | 524,800.00 |

**TETON COUNTY
FY2018 BUDGET**

| N89 PATHWAY SPET | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 27-4-027-999-000 | Contingency | 17,460.00 | 60,000.00 | 43,112.00 | 39,470.00 | -20,530.00 |
| Total N89 Pathway SPET | | 17,460.00 | 60,000.00 | 43,112.00 | 39,470.00 | -20,530.00 |

| WILSON REC PROJ SPET | | | | | | |
|-----------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 28-4-028-100-000 | Design/Permitting | 30,459.11 | - | 2,301.00 | - | 0.00 |
| 28-4-028-200-000 | Construction | 89,626.54 | - | 7,154.35 | - | 0.00 |
| 28-4-028-900-000 | Miscellaneous | 649.62 | - | 4,989.77 | - | 0.00 |
| 28-4-028-902-000 | River Mgmt Consultant | 2,337.58 | - | - | - | 0.00 |
| 28-4-028-950-000 | BLM #13 Consultant | - | - | - | 50,000.00 | 50,000.00 |
| 28-4-028-951-000 | BLM #13 Development | - | 327,000.00 | - | - | -327,000.00 |
| Total Wilson Rec Proj SPET | | 123,072.85 | 327,000.00 | 14,445.12 | 50,000.00 | -277,000.00 |

| PARKS/REC 2010 SPET | | | | | | |
|----------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 29-4-029-100-000 | Revise Master Plan | 255,349.00 | - | 54,071.00 | - | 0.00 |
| 29-4-029-120-000 | Construction Documents | - | - | - | 400,000.00 | 400,000.00 |
| 29-4-029-200-000 | Pool Replaster | - | 125,000.00 | - | - | -125,000.00 |
| 29-4-029-230-000 | Masonry/Stucco/Roof | 3,300.00 | - | - | - | 0.00 |
| 29-4-029-250-000 | Portable Manlift Replc | - | 12,000.00 | - | - | -12,000.00 |
| 29-4-029-265-000 | Slide Repair | - | 30,000.00 | - | - | -30,000.00 |
| 29-4-029-900-000 | Miscellaneous | 5,629.00 | - | - | - | 0.00 |
| 29-4-029-902-000 | Shower conversion | - | 50,000.00 | - | - | -50,000.00 |
| 29-4-029-908-000 | Hot Water Boiler Valves | - | 40,000.00 | - | - | -40,000.00 |
| 29-4-029-999-000 | Contingency | - | 235,786.00 | - | - | -235,786.00 |
| Total Parks/Rec 2010 SPET | | 264,278.00 | 492,786.00 | 54,071.00 | 400,000.00 | -92,786.00 |

**TETON COUNTY
FY2018 BUDGET**

| INTEGRATED SOLID WASTE | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 30-4-030-100-002 | Salaries | 598,576.00 | 622,431.00 | 290,627.02 | 650,982.00 | 28,551.00 |
| 30-4-030-151-000 | FICA/Medicare | 44,119.79 | 47,616.00 | 21,495.19 | 49,800.00 | 2,184.00 |
| 30-4-030-152-000 | Health Insurance | 193,478.93 | 203,432.00 | 88,292.52 | 206,688.00 | 3,256.00 |
| 30-4-030-153-000 | Retirement | 83,726.54 | 85,613.00 | 40,350.48 | 89,709.00 | 4,096.00 |
| 30-4-030-154-000 | Workers Comp | 17,312.44 | 25,271.00 | 10,607.54 | 26,430.00 | 1,159.00 |
| 30-4-030-155-000 | Employers Share Voluntary | 576.64 | 1,245.00 | 322.62 | 1,302.00 | 57.00 |
| 30-4-030-156-000 | Cafeteria Admin Fee | 47.50 | 60.00 | 33.25 | 60.00 | 0.00 |
| 30-4-030-180-000 | Cell Phone Stipend | 2,479.68 | 2,160.00 | 1,192.46 | 2,160.00 | 0.00 |
| 30-4-030-200-000 | TTS Telephone | 2,577.55 | 3,000.00 | 1,260.72 | 3,000.00 | 0.00 |
| 30-4-030-200-001 | JCR Telephone | 921.23 | 700.00 | 551.54 | 720.00 | 20.00 |
| 30-4-030-227-000 | JCR Postage | 1,102.71 | 800.00 | 420.66 | 500.00 | -300.00 |
| 30-4-030-227-001 | JCR Freight | 38,255.30 | 41,000.00 | 21,223.20 | 41,000.00 | 0.00 |
| 30-4-030-230-000 | Bank Charges | 13,461.37 | 13,500.00 | 11,623.90 | 24,000.00 | 10,500.00 |
| 30-4-030-240-000 | TTS Utilities | 1,676.18 | 6,000.00 | 582.48 | 2,000.00 | -4,000.00 |
| 30-4-030-240-001 | JCR Utilities | 36,536.62 | 41,000.00 | 4,382.53 | 42,000.00 | 1,000.00 |
| 30-4-030-310-000 | JCR Travel | 8,857.66 | 9,500.00 | 3,992.67 | 9,500.00 | 0.00 |
| 30-4-030-320-000 | JCR Training/Seminars | 3,909.00 | 7,000.00 | 3,886.49 | 7,000.00 | 0.00 |
| 30-4-030-320-001 | JCR HHW Cert Courses | 1,935.00 | 2,300.00 | - | 2,300.00 | 0.00 |
| 30-4-030-330-000 | JCR Dues / Memberships | 1,157.00 | 2,500.00 | 1,179.00 | 2,500.00 | 0.00 |
| 30-4-030-350-000 | JCR Professional Services | 92,992.75 | 45,000.00 | 12,007.23 | 57,100.00 | 12,100.00 |
| 30-4-030-365-000 | JCR Advertising | 12,716.91 | 20,142.00 | 4,504.57 | 21,104.00 | 962.00 |
| 30-4-030-365-001 | JCR HHW Advertising/PR | 5,090.15 | 6,000.00 | 1,702.10 | 6,195.00 | 195.00 |
| 30-4-030-366-000 | JCR Education/Outreach | 12,479.14 | 17,200.00 | 2,230.22 | 22,750.00 | 5,550.00 |
| 30-4-030-405-000 | JCR Repairs, Maint/Equip | 52,331.38 | 48,990.00 | 31,315.63 | 70,000.00 | 21,010.00 |
| 30-4-030-451-000 | JCR Fuel | 11,227.90 | 17,000.00 | 5,485.93 | 19,438.00 | 2,438.00 |
| 30-4-030-501-000 | JCR Office Supplies | 5,896.08 | 6,000.00 | 2,053.22 | 6,000.00 | 0.00 |
| 30-4-030-502-000 | JCR Bailing Wire | 7,157.83 | 12,000.00 | 4,705.35 | 10,000.00 | -2,000.00 |
| 30-4-030-503-000 | JCR Operations Supplies | 3,169.01 | 6,000.00 | 1,778.14 | 5,000.00 | -1,000.00 |
| 30-4-030-801-000 | Cap Exp - Computer | 6,912.98 | 10,075.00 | 5,896.64 | 4,000.00 | -6,075.00 |
| 30-4-030-802-000 | Cap Exp - Furniture | - | 50,000.00 | 7,292.05 | - | -50,000.00 |
| 30-4-030-803-000 | Cap Exp - Equipment | 125,703.70 | 19,000.00 | - | 230,928.00 | 211,928.00 |
| 30-4-030-804-000 | Cap Exp - Software | 1,310.40 | 2,136.00 | - | 2,230.00 | 94.00 |
| 30-4-030-805-000 | Cap Exp - Site Impvts | 528,157.45 | 1,227,060.00 | 762,962.10 | 600,000.00 | -627,060.00 |
| 30-4-030-900-000 | TTS Gen Site Exc/Maint | 10,665.11 | 25,000.00 | 6,234.38 | 16,000.00 | -9,000.00 |
| 30-4-030-901-000 | TTS Scale Station/Equip | 8,459.88 | 7,609.00 | 1,237.81 | 10,000.00 | 2,391.00 |
| 30-4-030-902-000 | TTS Roadway Maint | 11,334.28 | - | 956.66 | - | 0.00 |
| 30-4-030-904-000 | TTS Operating Costs | 8,929.42 | 10,000.00 | 2,742.35 | 8,000.00 | -2,000.00 |
| 30-4-030-904-001 | TTS Solid Waste Disposal | 1,082,003.98 | 1,086,800.00 | 512,171.22 | 1,122,900.00 | 36,100.00 |
| 30-4-030-904-002 | TTS Transfer Station | 1,218,312.42 | 1,250,170.00 | 570,686.54 | 1,306,274.00 | 56,104.00 |
| 30-4-030-904-003 | TTS Composting | 481,602.40 | 489,314.00 | 265,422.04 | 683,092.00 | 193,778.00 |
| 30-4-030-904-004 | TTS Concrete/Glass | - | 35,000.00 | - | 35,000.00 | 0.00 |
| 30-4-030-905-000 | TTS Tire Program | 6,077.14 | 7,500.00 | 7,225.50 | 11,250.00 | 3,750.00 |
| 30-4-030-906-000 | Compost Food Waste | - | - | - | 26,250.00 | 26,250.00 |
| 30-4-030-911-000 | TTS Grndwtr Sample/Rept | 15,987.44 | 17,500.00 | 7,137.10 | 22,436.00 | 4,936.00 |
| 30-4-030-950-000 | JCR OCC Hauling | 153,670.77 | 166,000.00 | 64,282.95 | 166,000.00 | 0.00 |
| 30-4-030-951-000 | JCR PO Recycling | 21,972.00 | 22,644.00 | 11,310.00 | 21,648.00 | -996.00 |
| 30-4-030-952-000 | JCR OCC / ONP Redemptio | 2,035.81 | 2,000.00 | 2,421.96 | 4,000.00 | 2,000.00 |
| 30-4-030-953-000 | JCR Composting Workshop | 1,804.40 | 1,000.00 | - | 1,165.00 | 165.00 |
| 30-4-030-954-000 | JCR Aluminum Redemption | 173.75 | 300.00 | 6.25 | 300.00 | 0.00 |
| 30-4-030-955-000 | JCR RRR Campaign | 14,544.60 | 17,265.00 | 9,724.00 | 17,590.00 | 325.00 |
| 30-4-030-956-000 | JCR HHW Disposal | 41,582.43 | 70,000.00 | 6,140.80 | 50,000.00 | -20,000.00 |
| 30-4-030-957-000 | JCR Ewaste | 47,867.45 | 70,000.00 | 10,485.03 | 74,000.00 | 4,000.00 |
| 30-4-030-958-000 | JCR HHW Pers Prot Equip | 2,564.11 | 3,500.00 | 177.00 | 3,500.00 | 0.00 |
| 30-4-030-959-000 | JCR HHW Bulking Material | 6,993.05 | 10,000.00 | 3,084.26 | 10,000.00 | 0.00 |
| 30-4-030-980-000 | Promotion | 894.95 | 900.00 | - | 900.00 | 0.00 |
| 30-4-030-999-000 | TTS Miscellaneous | 2,769.31 | 2,500.00 | 80.00 | 2,500.00 | 0.00 |
| 30-4-030-999-001 | JCR Miscellaneous | 575.42 | 1,000.00 | - | 1,000.00 | 0.00 |
| Total Solid Waste | | 5,056,672.94 | 5,897,733.00 | 2,825,483.30 | 5,810,201.00 | -87,532.00 |

**TETON COUNTY
FY2018 BUDGET**

| LODGING TAX FUND | | | | | | |
|-------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 31-4-031-100-000 | START - Exist | 338,000.00 | 451,578.00 | 263,419.50 | 475,443.00 | 23,865.00 |
| 31-4-031-150-000 | START - New | 98,000.00 | - | - | - | 0.00 |
| 31-4-031-151-000 | Grand Targhee | 15,000.00 | 18,000.00 | 18,000.00 | 25,000.00 | 7,000.00 |
| 31-4-031-200-000 | Parks & Rec - Exist | 85,000.00 | 299,000.00 | 149,504.00 | 300,000.00 | 1,000.00 |
| 31-4-031-250-000 | Parks & Rec - new | 155,000.00 | 243,895.00 | - | 55,000.00 | -188,895.00 |
| 31-4-031-300-000 | Pathways - Exists | - | 106,105.00 | 31,205.62 | 92,752.00 | -13,353.00 |
| 31-4-031-301-000 | Pathways - Rep/Maint | - | - | - | 35,000.00 | 35,000.00 |
| 31-4-031-350-000 | Pathways - new | 71,133.58 | 9,600.00 | 8,769.86 | - | -9,600.00 |
| 31-4-031-400-000 | Fire/EMS Operations | 150,000.00 | 150,000.00 | 75,000.00 | 150,000.00 | 0.00 |
| 31-4-031-450-000 | Fire/EMS New | - | 126,500.00 | - | - | -126,500.00 |
| 31-4-031-500-000 | Museum | 150,000.00 | 150,000.00 | 75,000.00 | 150,000.00 | 0.00 |
| 31-4-031-550-000 | WCIV / Global Ties | - | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 31-4-031-560-000 | Fish & Wildlife/Elk Refuge | 10,000.00 | 10,000.00 | - | - | -10,000.00 |
| 31-4-031-600-000 | Public Awareness | - | 10,000.00 | - | 10,000.00 | 0.00 |
| 31-4-031-650-000 | VMS Signs | - | 40,000.00 | - | - | -40,000.00 |
| 31-4-031-700-000 | Eclipse Expenses | - | - | - | 152,346.00 | 152,346.00 |
| 31-4-031-800-000 | Horse Stall - Fair Grounds | - | - | - | 275,000.00 | 275,000.00 |
| 31-4-031-900-000 | New Services - Misc | 10,000.00 | - | 10,000.00 | - | 0.00 |
| Total Lodging Tax Fund | | 1,082,133.58 | 1,619,678.00 | 635,898.98 | 1,725,541.00 | 105,863.00 |

**TETON COUNTY
FY2018 BUDGET**

| COUNTY FAIR FUND | | | | | | |
|-------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 32-4-032-100-001 | Salaries | 183,134.37 | 191,649.00 | 79,511.85 | 181,238.00 | -10,411.00 |
| 32-4-032-151-000 | FICA/Medicare | 13,790.70 | 14,661.00 | 6,092.04 | 13,865.00 | -796.00 |
| 32-4-032-152-000 | Health Insurance | 40,542.78 | 41,352.00 | 26,330.34 | 52,032.00 | 10,680.00 |
| 32-4-032-153-000 | Retirement | 24,658.14 | 27,435.00 | 10,615.75 | 25,944.00 | -1,491.00 |
| 32-4-032-154-000 | Workers Comp | 5,217.59 | 7,781.00 | 3,213.68 | 7,358.00 | -423.00 |
| 32-4-032-155-000 | Employers Share Voluntary | 118.15 | 383.00 | 8.26 | 362.00 | -21.00 |
| 32-4-032-180-000 | Cell Phone Stipend | 367.55 | 600.00 | 186.37 | 420.00 | -180.00 |
| 32-4-032-197-000 | Overtime | - | 6,225.00 | - | 6,225.00 | 0.00 |
| 32-4-032-200-000 | Telephone | 3,426.36 | 4,200.00 | 1,697.67 | 4,200.00 | 0.00 |
| 32-4-032-227-000 | Postage | 4,085.29 | 1,200.00 | - | 1,200.00 | 0.00 |
| 32-4-032-230-000 | Bank Charges | 3,835.01 | - | 2,485.50 | - | 0.00 |
| 32-4-032-310-000 | Travel | 5,041.89 | 9,000.00 | 6,151.74 | 7,420.00 | -1,580.00 |
| 32-4-032-320-000 | Training | 2,203.00 | 2,800.00 | - | 2,200.00 | -600.00 |
| 32-4-032-330-000 | Dues & Subscriptions | 873.00 | 725.00 | 455.00 | 725.00 | 0.00 |
| 32-4-032-350-000 | Professional Services | 5,819.75 | - | 1,200.00 | - | 0.00 |
| 32-4-032-350-001 | Contract Services | 1,800.00 | 3,000.00 | - | 1,575.00 | -1,425.00 |
| 32-4-032-365-000 | Printing & Design | 11,752.77 | 2,000.00 | - | 2,000.00 | 0.00 |
| 32-4-032-401-000 | Office Equip Maint | 3,540.82 | 7,550.00 | 1,924.20 | 6,600.00 | -950.00 |
| 32-4-032-450-001 | Facility Maint - Office | 11,521.33 | 12,290.00 | 6,126.35 | 12,290.00 | 0.00 |
| 32-4-032-450-002 | Facility Maint - Heritage | 41,286.99 | 53,700.00 | 26,018.65 | 54,300.00 | 600.00 |
| 32-4-032-450-003 | Facility Maint - Pavillion | 15,197.05 | 8,356.00 | 12,374.82 | 8,856.00 | 500.00 |
| 32-4-032-450-004 | Facility Maint - Rodeo | 21,062.20 | 50,150.00 | 8,434.49 | 50,150.00 | 0.00 |
| 32-4-032-450-005 | Facility Maint - Grassy | 4,605.83 | 5,000.00 | 2,491.04 | 5,000.00 | 0.00 |
| 32-4-032-450-006 | Facility Maint - Exhibit | 16,763.76 | 16,890.00 | 5,619.02 | 16,890.00 | 0.00 |
| 32-4-032-450-007 | Facility Maint - Restrooms | (785.31) | - | - | - | 0.00 |
| 32-4-032-450-008 | Facility Maint - Other | 24,145.12 | 16,228.00 | 4,590.39 | 14,700.00 | -1,528.00 |
| 32-4-032-450-009 | Facility Maint - Vehic/Equip | 20,013.76 | 12,748.00 | 7,185.00 | 12,748.00 | 0.00 |
| 32-4-032-501-000 | Office Supplies | 1,294.25 | 3,000.00 | 256.47 | 3,000.00 | 0.00 |
| 32-4-032-503-000 | Office Misc | 5,169.32 | 3,175.00 | 186.98 | 3,175.00 | 0.00 |
| 32-4-032-801-000 | Cap Exp - Computer | 1,146.83 | 2,500.00 | - | - | -2,500.00 |
| 32-4-032-803-000 | Cap Exp - Equipment | 17,951.93 | 20,520.00 | 15,931.16 | 80,000.00 | 59,480.00 |
| 32-4-032-804-000 | Cap Exp - Software | 277.94 | 1,740.00 | - | 7,500.00 | 5,760.00 |
| 32-4-032-805-000 | Cap Exp - Vehicles | - | 5,000.00 | - | 3,000.00 | -2,000.00 |
| 32-4-032-806-000 | Cap Exp - Construction | 210,853.45 | 175,000.00 | 201,561.17 | 215,500.00 | 40,500.00 |
| 32-4-032-900-001 | Fair - Advertising | 21,878.74 | 36,650.00 | 20,111.81 | 20,000.00 | -16,650.00 |
| 32-4-032-900-002 | Fair - Events & Shows | 125,849.49 | 147,000.00 | 94,841.27 | 120,000.00 | -27,000.00 |
| 32-4-032-900-003 | Fair - Contracts & Services | 181,767.87 | 183,340.00 | 191,981.02 | 150,000.00 | -33,340.00 |
| 32-4-032-900-004 | Fair - Judges | 7,635.73 | 8,000.00 | 8,945.56 | 8,000.00 | 0.00 |
| 32-4-032-900-005 | Fair - Ribbons & Awards | 15,626.16 | 12,100.00 | 9,422.45 | 12,000.00 | -100.00 |
| 32-4-032-900-006 | Fair - Volunteers | 6,624.13 | 6,000.00 | 5,764.54 | 4,400.00 | -1,600.00 |
| 32-4-032-900-007 | Fair - Premiums | 33,500.00 | 34,350.00 | 39,035.29 | 38,000.00 | 3,650.00 |
| 32-4-032-900-008 | Fair - Maint | 288.20 | 1,500.00 | 2,521.64 | 2,000.00 | 500.00 |
| 32-4-032-900-009 | Fair - Supplies | 11,241.91 | 6,000.00 | 3,117.53 | 6,000.00 | 0.00 |
| 32-4-032-900-010 | Fair - Other Chgs & Fees | 500.00 | 5,250.00 | - | 5,250.00 | 0.00 |
| 32-4-032-900-011 | Fair - Other | 17,149.18 | 18,500.00 | 20,979.75 | 15,000.00 | -3,500.00 |
| 32-4-032-910-000 | Queen | 1,860.92 | 10,000.00 | 9,999.79 | 5,000.00 | -5,000.00 |
| 32-4-032-920-000 | 4-H | 12,909.24 | 18,510.00 | 14,646.02 | 15,000.00 | -3,510.00 |
| 32-4-032-950-000 | Scholarships | 1,000.00 | 1,500.00 | 750.00 | 1,500.00 | 0.00 |
| 32-4-032-990-002 | Deposit Refund - Fair | 405.00 | - | - | - | 0.00 |
| 32-4-032-999-000 | Miscellaneous | 255.36 | 1,500.00 | - | - | -1,500.00 |
| Total Fair Fund | | 1,139,203.55 | 1,197,058.00 | 852,764.61 | 1,202,623.00 | 5,565.00 |

**TETON COUNTY
FY2018 BUDGET**

| LANDFILL CLOSURE FUND | | | | | | |
|------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 34-4-034-929-000 | Closure const | 204,713.00 | 3,884,244.00 | 428,657.00 | 1,313,481.00 | -2,570,763.00 |
| 34-4-034-930-000 | Closure Plan/Permit | 60,871.00 | 25,000.00 | 56,448.00 | 150,034.00 | 125,034.00 |
| 34-4-034-931-000 | Op & Fac Plan/Permit | 202,709.00 | 40,000.00 | 9,165.00 | 214,856.00 | 174,856.00 |
| 34-4-034-932-000 | Facility Const | 187,112.00 | 1,443,181.00 | 269,730.00 | 2,303,063.00 | 859,882.00 |
| 34-4-034-998-000 | Transfer to Fund 30 | 510,000.00 | - | - | - | 0.00 |
| 34-4-034-999-000 | Miscellaneous | - | 5,000.00 | - | 5,000.00 | 0.00 |
| Total Landfill Closing Fund | | 1,165,405.00 | 5,397,425.00 | 764,000.00 | 3,986,434.00 | -1,410,991.00 |

| 2012 PATHWAYS SPET | | | | | | |
|--------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 36-4-036-901-000 | WY22 West Segment | 142,559.00 | 100,000.00 | 74,729.00 | - | -100,000.00 |
| 36-4-036-902-000 | WY22 Middle Segment | 148,062.00 | 375,000.00 | 398,937.00 | - | -375,000.00 |
| 36-4-036-903-000 | WY22 East Segment | 230,243.00 | 100,000.00 | 179,406.00 | - | -100,000.00 |
| Total 2012 Pathways SPET Fund | | 520,864.00 | 575,000.00 | 653,072.00 | - | -575,000.00 |

| 2014 PATHWAYS SPET | | | | | | |
|--------------------------------------|--------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 38-4-038-900-000 | South Park Loop | 187,879.00 | 2,225,000.00 | 1,115,447.00 | 196,544.00 | -2,028,456.00 |
| Total 2014 Pathways SPET Fund | | 187,879.00 | 2,225,000.00 | 1,115,447.00 | 196,544.00 | -2,028,456.00 |

| 2014 FIRE/EMS SPET | | | | | | |
|--------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 39-4-039-900-000 | Design/Planning/Eng St. 1 | | 130,000.00 | 59,143.00 | 100,000.00 | -30,000.00 |
| 39-4-039-902-000 | Design/Planning/Eng St. 3 | | 100,000.00 | - | 130,000.00 | 30,000.00 |
| 39-4-039-904-000 | Remodel/Construction St. 1 | | 2,070,000.00 | - | 1,863,857.00 | -206,143.00 |
| Total 2014 Fire/EMS SPET Fund | | | 2,300,000.00 | 59,143.00 | 2,093,857.00 | -206,143.00 |

| 2017 PATHWAYS SPET | | | | | | |
|--------------------------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|---------------------------|
| ACCOUNT NUMBER | EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
| 40-4-040-900-000 | South 89 Pathway | | | | 1,500,000.00 | 1,500,000.00 |
| Total 2014 Fire/EMS SPET Fund | | | | | 1,500,000.00 | 1,500,000.00 |

**TETON COUNTY
FY2018 BUDGET**

| ACCOUNT NUMBER | CAPITAL FUND EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
|-----------------------|---|----------------------|----------------------|-------------------|----------------------|---------------------------|
| 37-4-037-002-001 | Election Equipment | 194,934.00 | - | 1,187.00 | 19,380.00 | 19,380.00 |
| 37-4-037-004-001 | Assessor Vehicle | - | 35,000.00 | 25,903.00 | - | -35,000.00 |
| 37-4-037-005-001 | So Vehicles | 235,135.00 | 196,000.00 | 29,147.00 | 150,000.00 | -46,000.00 |
| 37-4-037-005-002 | Jail Gates | 48,000.00 | - | - | - | 0.00 |
| 37-4-037-005-003 | Jail Elevator | - | 50,000.00 | - | - | -50,000.00 |
| 37-4-037-005-005 | SO Security Video System | 29,793.00 | - | 19,658.00 | - | 0.00 |
| 37-4-037-005-006 | SO Network Switch | 108,877.00 | - | - | - | 0.00 |
| 37-4-037-005-007 | SO Mobile Radio Heads | 72,000.00 | 40,000.00 | - | - | -40,000.00 |
| 37-4-037-005-008 | Jail Water Heater | 182,506.00 | - | - | 22,000.00 | 22,000.00 |
| 37-4-037-005-009 | SO Portable Radios | - | 43,500.00 | - | - | -43,500.00 |
| 37-4-037-005-010 | Court Security | - | - | - | 18,950.00 | 18,950.00 |
| 37-4-037-005-011 | SO Door Locks | - | - | - | 27,000.00 | 27,000.00 |
| 37-4-037-005-012 | SO SAN Storage | - | - | - | 10,000.00 | 10,000.00 |
| 37-4-037-005-050 | SAR Capital | 25,000.00 | 88,450.00 | 12,400.00 | 12,000.00 | -76,450.00 |
| 37-4-037-005-051 | SAR Building Remodel | - | - | - | 132,420.00 | 132,420.00 |
| 37-4-037-007-001 | Communications Console | - | 315,731.00 | 335,169.00 | - | -315,731.00 |
| 37-4-037-007-002 | Mobile Communications | - | - | - | 20,567.00 | 20,567.00 |
| 37-4-037-008-001 | Engineer Vehicles | - | 25,000.00 | - | - | -25,000.00 |
| 37-4-037-008-003 | Safe Wildlife Crossings | 144.00 | 100,000.00 | 1,036.00 | 86,000.00 | -14,000.00 |
| 37-4-037-008-005 | Leigh Ck Bridge/Rd Design | - | 50,000.00 | - | 50,000.00 | 0.00 |
| 37-4-037-008-006 | So Park Underpass Design | - | 20,000.00 | - | - | -20,000.00 |
| 37-4-037-008-007 | Hoback Park & Ride Curb | - | 90,000.00 | - | 90,000.00 | 0.00 |
| 37-4-037-008-008 | Park & Ride Study | - | 25,000.00 | - | 25,000.00 | 0.00 |
| 37-4-037-008-009 | Ski Hill Road | - | 915,000.00 | 839,836.00 | - | -915,000.00 |
| 37-4-037-008-010 | Structural Assessment | - | 20,000.00 | - | 16,000.00 | -4,000.00 |
| 37-4-037-008-011 | Stateline Rd/Leigh Ck | - | - | - | 1,500,000.00 | 1,500,000.00 |
| 37-4-037-008-012 | Fish Creek Road | - | - | - | 1,000,000.00 | 1,000,000.00 |
| 37-4-037-008-013 | Cattlemens Bridge | - | - | - | 400,000.00 | 400,000.00 |
| 37-4-037-008-014 | Alta House drainage | - | - | - | 40,000.00 | 40,000.00 |
| 37-4-037-008-015 | Traffic Modeling | - | - | - | 50,000.00 | 50,000.00 |
| 37-4-037-009-001 | Coroner Vehicles | - | 88,700.00 | 78,844.00 | - | -88,700.00 |
| 37-4-037-009-002 | Adams Cyn Coroner Ofc Rer | 195,367.00 | - | - | - | 0.00 |
| 37-4-037-014-001 | R&L Vehicles/Equip | 65,140.00 | 35,000.00 | 29,823.00 | 30,000.00 | -5,000.00 |
| 37-4-037-014-002 | Henry's Road | 5,132.00 | 200,000.00 | - | - | (200,000.00) |
| 37-4-037-014-003 | SPLR Intersections | - | 200,000.00 | - | - | -200,000.00 |
| 37-4-037-014-004 | Buffalo Valley Rd/Buffalo For | 15,478.00 | 150,000.00 | 173,721.00 | - | -150,000.00 |
| 37-4-037-014-005 | Walton Quarry Stockpile | - | 650,000.00 | 7,713.00 | - | -650,000.00 |
| 37-4-037-014-006 | Paving Projects | - | - | - | 350,000.00 | 350,000.00 |
| 37-4-037-014-007 | Parking Lots Sealing | - | - | - | 100,000.00 | 100,000.00 |
| 37-4-037-014-008 | Survey Equipment | - | - | - | 10,610.00 | 10,610.00 |
| 37-4-037-014-009 | Spring Gulch Road Paving | - | - | - | 450,000.00 | 450,000.00 |
| 37-4-037-018-001 | PH Vehicles | 23,263.00 | - | - | - | 0.00 |
| 37-4-037-018-002 | PH Bldg Maint | - | 20,000.00 | - | 25,000.00 | 5,000.00 |
| 37-4-037-018-003 | PH Bldg Equip | - | 18,000.00 | 11,485.00 | - | -18,000.00 |
| 37-4-037-021-005 | IT - Door Access Phsl | - | - | - | 100,000.00 | 100,000.00 |
| 37-4-037-021-006 | IT - VM Ware Host Servers | - | 30,000.00 | - | - | -30,000.00 |
| 37-4-037-021-007 | IT - Office 365 | - | 7,000.00 | 2,218.00 | - | -7,000.00 |
| 37-4-037-021-008 | IT - Data Center Move | - | 100,000.00 | - | 100,000.00 | 0.00 |

**TETON COUNTY
FY2018 BUDGET**

| ACCOUNT NUMBER | CAPITAL FUND EXPENDITURE DESCRIPTION | FY2016 ACTUAL | FY2017 BUDGET | FY2017 YTD | FY2018 BUDGET | FY17-18 DIFFERENCE |
|-----------------------------------|---|----------------------|----------------------|---------------------|----------------------|---------------------------|
| 37-4-037-022-001 | Planning/Bldg Vehicles | - | 28,500.00 | - | 28,500.00 | 0.00 |
| 37-4-037-022-002 | Planning Scanner - IT | 10,450.00 | - | - | 36,500.00 | 36,500.00 |
| 37-4-037-032-002 | EOC A/C | 16,008.00 | - | - | - | 0.00 |
| 37-4-037-032-003 | EOC Sirens | - | 10,000.00 | - | - | -10,000.00 |
| 37-4-037-032-004 | EOC Door Security | - | 7,000.00 | - | 6,500.00 | -500.00 |
| 37-4-037-032-005 | EOC Consolette Radios | - | 14,000.00 | 12,626.00 | 14,000.00 | 0.00 |
| 37-4-037-032-006 | EOC APX Portabel Radio | - | 7,000.00 | - | 16,500.00 | 9,500.00 |
| 37-4-037-032-006 | EOC Repeater | - | - | - | 7,500.00 | 7,500.00 |
| 37-4-037-035-002 | Pathway Repair/Maint | 35,945.00 | 35,000.00 | 15,614.00 | - | -35,000.00 |
| 37-4-037-035-003 | Data Collection Devices | 11,363.00 | - | - | - | 0.00 |
| 37-4-037-035-004 | Signage/Pavement Marking | 6,828.00 | 15,000.00 | 1,544.00 | - | -15,000.00 |
| 37-4-037-035-005 | Teton Pass FLAP Match | 7,620.00 | 36,019.00 | - | 36,019.00 | 0.00 |
| 37-4-037-035-006 | Culvert/Tunnel Repair | 7,773.00 | 8,000.00 | 5,700.00 | 5,000.00 | -3,000.00 |
| 37-4-037-035-007 | SP Loop Teal Match 2013 | - | - | - | - | 0.00 |
| 37-4-037-035-008 | Wilson Bridge Approach | - | 700,000.00 | 125,027.00 | 329,454.00 | -370,546.00 |
| 37-4-037-035-009 | Wilson Bridge - TOJ | - | 557,524.00 | 102,295.00 | 254,350.00 | -303,174.00 |
| 37-4-037-035-010 | Pathways Sealcoating | - | 106,105.00 | 11,666.00 | - | -106,105.00 |
| 37-4-037-035-011 | Jackson South | - | 50,000.00 | - | - | -50,000.00 |
| 37-4-037-035-012 | Broadway Grant Match | - | 116,251.00 | - | 106,251.00 | -10,000.00 |
| 37-4-037-035-013 | TOJ/TV Pathway | - | - | - | 146,890.00 | 146,890.00 |
| 37-4-037-035-014 | WY22 Pocket park | - | - | - | 10,000.00 | 10,000.00 |
| 37-4-037-035-015 | WY22 Wilson to Snake Rvr | - | 75,000.00 | - | 55,000.00 | -20,000.00 |
| 37-4-037-036-002 | Employee Hsing Upgrades | 7,478.00 | - | - | - | 0.00 |
| 37-4-037-036-003 | Employee Housing Remodel | 1,881.00 | - | - | - | 0.00 |
| 37-4-037-036-004 | Rafter J Daycare Stain | 15,097.00 | - | - | - | 0.00 |
| 37-4-037-036-005 | Courthouse Carpet | 75,148.00 | 30,000.00 | - | - | -30,000.00 |
| 37-4-037-036-006 | Sidewalk Replacement | 1,105.00 | 42,000.00 | 2,464.00 | 39,536.00 | -2,464.00 |
| 37-4-037-036-007 | SAR Fire Control System | - | 30,000.00 | - | 30,000.00 | 0.00 |
| 37-4-037-036-008 | SAR HVAC | - | 20,000.00 | 300.00 | 20,000.00 | 0.00 |
| 37-4-037-036-010 | Courthouse AC Update | - | 93,000.00 | 4,960.00 | - | -93,000.00 |
| 37-4-037-036-012 | Juvenile Crisis Shelter | - | 15,000.00 | - | - | -15,000.00 |
| 37-4-037-036-014 | Building Paint | - | 10,000.00 | - | - | -10,000.00 |
| 37-4-037-036-015 | Jail Lobby Remodel | - | 6,000.00 | - | 25,000.00 | 19,000.00 |
| 37-4-037-036-016 | Admin Bldg IT / AC | - | 159,000.00 | - | 140,500.00 | -18,500.00 |
| 37-4-037-036-017 | Dist Court Security | - | - | - | 8,000.00 | 8,000.00 |
| 37-4-037-036-018 | Animal Shelter Boiler | - | - | - | 45,000.00 | 45,000.00 |
| 37-4-037-037-002 | Budge Slide | 500,000.00 | - | - | - | 0.00 |
| 37-4-037-037-003 | Adams Canyon Match | 1,274.00 | - | - | - | 0.00 |
| 37-4-037-037-900 | Energy Mitigation Projects | 214,700.00 | 70,000.00 | 410,726.00 | 150,000.00 | 80,000.00 |
| 37-4-037-130-001 | Fire/EMS Capital | 143,533.00 | 15,647.00 | 4,190.00 | 33,825.00 | 18,178.00 |
| 37-4-037-170-001 | Grove Contribution | 1,200,000.00 | 1,300,000.00 | 103,515.00 | 1,196,485.00 | -103,515.00 |
| 37-4-037-170-002 | Housing Supply | - | - | - | 1,000,000.00 | 1,000,000.00 |
| 37-4-037-190-001 | P&R Capital | 259,892.00 | 2,661,363.00 | 94,653.00 | 1,450,240.00 | -1,211,123.00 |
| 37-4-037-900-000 | Emerg Capital Reserve | - | - | - | 40,000.00 | 40,000.00 |
| Total Capital Reserve Fund | | 3,716,864.00 | 9,729,790.00 | 2,463,420.00 | 10,065,977.00 | 336,187.00 |