



Fiscal Year 2018-2019

Budget Narrative



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Teton County

Wyoming

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Teton County, Wyoming for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BUDGET OVERVIEW

With a goal of achieving long term fiscal sustainability while delivering consistent and quality services, the Fiscal Year 2018 (FY2019) budget is based on balancing revenue and expenditures. The FY2019 budget reflects anticipated expenditures of \$43,043,073, a 4.7% increase over the adopted FY2018 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 20.2%, to \$101,096,481. 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. Budgeted SPET projects amount to \$14,217,765 for FY2019. There were no SPET projects budgeted for FY2018, therefore the large increase in the overall county budget. If SPET were taken out of the equation, the overall budget would be at an increase of 4.7%. This number is more aligned with previous year's budgets.

Anticipated revenues for FY2019 are \$41,933,073, a 7.2% increase over estimated revenue for FY2018. Revenues are generated from a number of sources including but not limited to taxes, fees, contributions, and intergovernmental/interfund transfers. Additionally, a carryover of \$1,110,000 of unassigned fund reserve will be used to balance the FY2019 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 FY2019 includes \$7,819,938 for the landfill closure, \$6,984,202 for various Parks and Recreation Projects, \$3,100,000 for various road and bridge projects, \$2,096,288 for remodel/construction of Fire Stations 1, \$1,179,000 for the Teton County Housing Authority Grove Development (Phase 3) and \$1,141,899 for pathway construction, sealcoating, and stabilization. Additionally, expenditure requests for the Capital Projects Fund are up substantially, with a number of projects being carried over from FY2018 and an additional \$1,300,000 for property acquisition for employee housing to be purchased from existing community properties.

The FY2019 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 16](#)).

Direction was provided to Elected Officials and Department Managers and Directors to draft their FY2019 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. Impact on current and future operating costs due to maintenance and repairs
 5. New equipment purchases
 6. 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 FY2019.

The Teton County budget for FY2019 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 FY2019 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, health department, parks & recreation, planning and building, public works, affordable housing, solid waste management, roads, and Fire/EMS. The county seat is located in the town of Jackson; the only incorporated city within the County. Teton County government employs approximately 343 regular full-time and part-time employees in 27 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 four private schools in the County. The Southern Teton Area Rapid Transit (START) Bus System operates and serves the local residents 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, summer activities, shops, dining, concerts, spas, and a state-of-the-art Aerial Tram.

Statistics

- Population: 23,265 ^{*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
2017 (estimated)	23,265	10,532	579,315

Population by age group ^{*1}	Persons under 5 years	Persons under 18 years	Persons 19-64 years	Persons 65 years or older
2017	5.1%	18.8%	61.7%	14.4%

- High school graduate or higher: 95.4% ^{*1}
- Bachelor's degree or higher: 53.8% ^{*1}
- Housing units: 13,852 ^{*1}
- Average annual household income: \$75,594 ^{*2}
- Composition of population: 51.6% male, 48.4% female ^{*1}
- Total employees: 20,370 ^{*3}
- Average unemployment: 5.1% in Teton County and 3.7% in Wyoming ^{*3}

Major Industries ^{*3}	# of Establishments	# of Teton County Employees
Accommodation and Food Services	192	3,375
Health Care and Social Assistance	210	1,911
Retail Trade	337	1,629
Arts, Entertainment, and Recreation	144	1,534
Construction	38	1,381
Educational Services	352	1,380
Professional, Scientific, and Technical Services	28	1,178
Real Estate, Rental, and Leasing	99	770
Administrative, Support, and Waste Management Services	165	763
Other Services (except Public Admin.)	170	741

Largest Employers ^{*3}
Jackson Lake Lodge
Grand Teton Lodge Company
St. John's Medical Center and Living Center
Yellowstone National Park
Four Seasons Resort
Snow King Resort
Jackson Hole Mountain Resort
Grand Targhee Ski & Resort
Snake River Lodge and Spa
Grand Teton National Park

- 3,000,000 estimated visitors in summer months (May-September) ^{*4}
- 350,000 estimated visitors in winter months (December-March) ^{*4}
- 8,250: travel-generated jobs ^{*4}
- \$1.02 billion: spending from international and domestic travelers ^{*4}

**1 source: www.census.gov (as of July 2017)*

**2 source: www.census.gov (as of July 2016)*

**3 source: www.wyomingatwork.com (as of May 2018)*

**4 source: www.jacksonholechamber.com/tourism-forecast/ (Economic Engine Report: 2016 information)*

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 Amendments

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
2018-2019 BUDGET YEAR TIMELINE**

JANUARY 26, 2018 – Budget Packets distributed to All County and Joint Departments and Human Service Groups

FEBRUARY 23, 2018 – All Department, Joint Department and Elected Office budget requests due by 5:00 pm.

FEBRUARY 26 – MARCH 9, 2018 – All Non-Elected and Non-Joint Department meetings with County Commission Administrator

MARCH 9, 2018 – Budget Requests from Human Service Groups due to County Clerk

MARCH 12 - 16, 2018 – Joint Department Discussion with Town Manager, County Commission Administrator, County Clerk, County Treasurer and Staff

MARCH 19 - 23, 2018 – Continued Non-Elected and Non-Joint Department meetings with County Commission Administrator (if needed)

MARCH 23, 2018 – All budget recommendation due to County Clerk form County Commission Administrator

APRIL 10, 2018 – Requested budget presented to Commissioners

APRIL 11 – APRIL 27, 2018 – Block for budget meetings with all departments
(BCC Blocked 4/18 – 4/20, 4/23 – 4/27)
(TOJ Blocked 4/25, 4/26 and 4/27 for Human Service & Joint Departments)

MAY 7, 2018 – Revised Requested Budget to Commissioners from Clerk
(Distributed to all Elected Officials and Department Heads)

MAY 8 – MAY 31, 2018 – Additional Budget discussions (if necessary)

JUNE 7, 2018 – Final Budget Preparation, notice to paper

JUNE 13, 2018 – Advertise Final Budget

JUNE 25, 2018 – Budget Hearing, County Commission Chambers

JUNE 26, 2018 – Adopt 2018-2019 Budget

BUDGET AMENDMENTS

JANUARY 2019 – after first six months of fiscal year

APRIL 2019 – after nine months of fiscal year

JUNE 2019 – prior to close of fiscal year

2018-2019 BUDGET RESOLUTION

WHEREAS, on the 10th day of April, 2018, Sherry L. Daigle, the budget making authority, prepared and submitted to the Board a County Requested Budget for the 2018-2019 fiscal year ending June 30, 2019;

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 13th of June, 2018, 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 2018-2019 fiscal year ending June 30, 2019.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2018-2019 fiscal year ending June 30, 2019 and that the expenditures of each office, department or spending agency be limited to the amount herein appropriated.

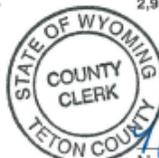
	Estimated Revenue for Budget	Estimated Salaries and Operations	Total Cash Available for Budget	Estimated Special Projects	Estimated Total Cash & Revenues (Cols 1 & 3)	General Fund Transfer Amount	Estimated Total Appropriation (Cols 2, 4 & 6)	Required General Fund Transfer	Estimated Tax Requirement	Mill Levy
General Fund	\$32,346,581	\$32,782,257	\$1,110,000	\$4,388,480	\$33,456,581	\$5,872,336	\$43,043,073		\$9,586,492	5.595
County Fair	\$536,850	\$493,528	\$0	\$956,250	\$536,850		\$1,449,778		\$912,928	0.533
County Library	\$399,800	\$3,807,751	\$552,690	\$187,535	\$952,490		\$3,995,286		\$3,042,796	1.776
Fire Fund	\$620,569	\$570,197	\$33,798	\$646,400	\$654,367		\$1,216,597		\$562,230	0.500
Weed & Pest **	\$430,500	\$2,080,500	\$0	\$63,403	\$430,500		\$2,143,903		\$1,713,403	1.000
Fire/EMS	\$2,463,206	\$4,430,105	\$0	\$301,800	\$2,463,206		\$4,731,905	\$2,268,699		
Housing Auth	\$286,701	\$611,446	\$247,671	\$0	\$534,372		\$611,446	\$77,074		
Recreation Dept	\$5,539,903	\$5,541,014	\$0	\$3,525,452	\$5,539,903		\$9,066,466	\$3,526,563		
									Ttl of 12 mill limit	8.404

**Separate Mill, not part of 12 mill limit

GENERAL FUND

County Commissioners	738,387.00	Sheriff's Department	4,503,506.00
County Clerk	1,102,150.00	Sheriff's Communications	1,170,516.00
County Treasurer	729,669.00	Board of Prisoners/Jail	1,727,199.00
County Assessor	663,091.00	Emergency Management	234,292.00
General Administration	5,238,130.00	Total Public Safety	7,635,513.00
General Services	200,694.00		
Information Systems	572,285.00	Exactions	0.00
Human Resources	440,379.00	Capital Projects Transfer	8,519,312.00
Facilities Maintenance	1,203,595.00	General Projects	258,814
Total Administration	10,888,390.00	Contingency	1,414,500.00
		Reserve Transfer	68,190.00
County Planning/Building	1,818,167.00	Total Other	10,260,816.00
Community Development	3,983,938.00		
Total Community Development	5,802,105.00	TOTAL GENERAL FUND	43,043,073.00
County Coroner	212,374.00	SPECIAL FIRE FUND 11	1,216,597.00
Agriculture-Extension	184,661.00	GRANT FUND 12	1,889,660.00
Human Services	1,463,577.00	FIRE / EMS FUND 13	4,731,905.00
Public Health	1,588,726.00	SPET TRANSFER FUND 14	14,217,765.00
County Health Officer	7,230.00	E-911 FUND 16	553,237.00
WIC	10,822.00	HOUSING AUTHORITY 17	611,446.00
Total Health & Human Services	3,465,390.00	COUNTY ROAD FUND 18	1,795,000.00
		PARKS & REC FUND 19	9,066,466.00
County Attorney	1,263,815.00	WILSON PK SPET 28	0.00
Clerk of Court	640,498.00	PARKS & REC SPET 29	400,000.00
Circuit Court	4,000.00	ISWR FUND 30	5,540,097.00
Drug Court	146,153.00	LODGING TAX FUND 31	1,526,890.00
Total Justice	2,054,466.00	FAIR FUND 32	1,449,778.00
		LANDFILL CLOSURE 34	6,551,517.00
County Surveyor/Engineer	1,053,369.00	PATHWAY 14 SPET 38	36,500.00
Road & Bridge	1,711,509.00	FIRE/EMS 14 SPET 39	2,226,288.00
Pathways Operations	171,525.00	PATHWAY 17 SPET 40	767,725.00
Total Infrastructure	2,936,403.00	PARKS & REC RENO 42	1,736,625.00
		CAPITAL FUND 37	12,735,912.00
		TOTAL SPECIAL FUNDS	67,053,408.00

Dated this 26th day of June, 2018.



Natalia Macker
Natalia Macker, Vice-Chairwoman

Attest: *Sherry L. Daigle*
Sherry L. Daigle, County Clerk

TETON COUNTY, WYOMING BUDGET MESSAGE

FISCAL YEAR 2018-2019

On Tuesday, June 26, 2018, the Teton County Commissioners will adopt the final budget for the upcoming fiscal year, ending June 30, 2019. Bringing the budget into balance as always requires making many tough 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 2019 budget represents some changes. The overall mill levy was reduced by 0.75 of a mill, from 9.154 for FY2018 to 8.404. The changes in county property values have increase per an order from the Wyoming Department of Revenue, State Board of Equalization, requiring an effective age study and depreciation adjustment for all commercial properties, and removal of all attributes associated with residential properties, whether improved or vacant. Teton County is one of the only counties in the State that does not assess the full 12 mills allowable by State Statue. The budget is also based upon a projected \$18,592,779 in sales tax revenue.

The proposed general fund budget is \$43,043,073, which represents a 4.5% increase over the adopted FY 2018 budget, which includes an increase in the transfer to capital projects of \$3,643,335 over FY2018. 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 is \$110,096,481, which includes voter approved Specific Purpose Tax projects in the amount of \$14,217,765 for FY2019.

As stated previously, the main highlights of FY2019 budget are capital in nature. These items include a new Parks and Recreation Maintenance Facility in conjunction with the Employee Housing project approved by voters in the 2017 Specific Purpose Tax Election, and the reconstruction of Fire Station 1 in the Town of Jackson.

The proposed FY2019 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.

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:

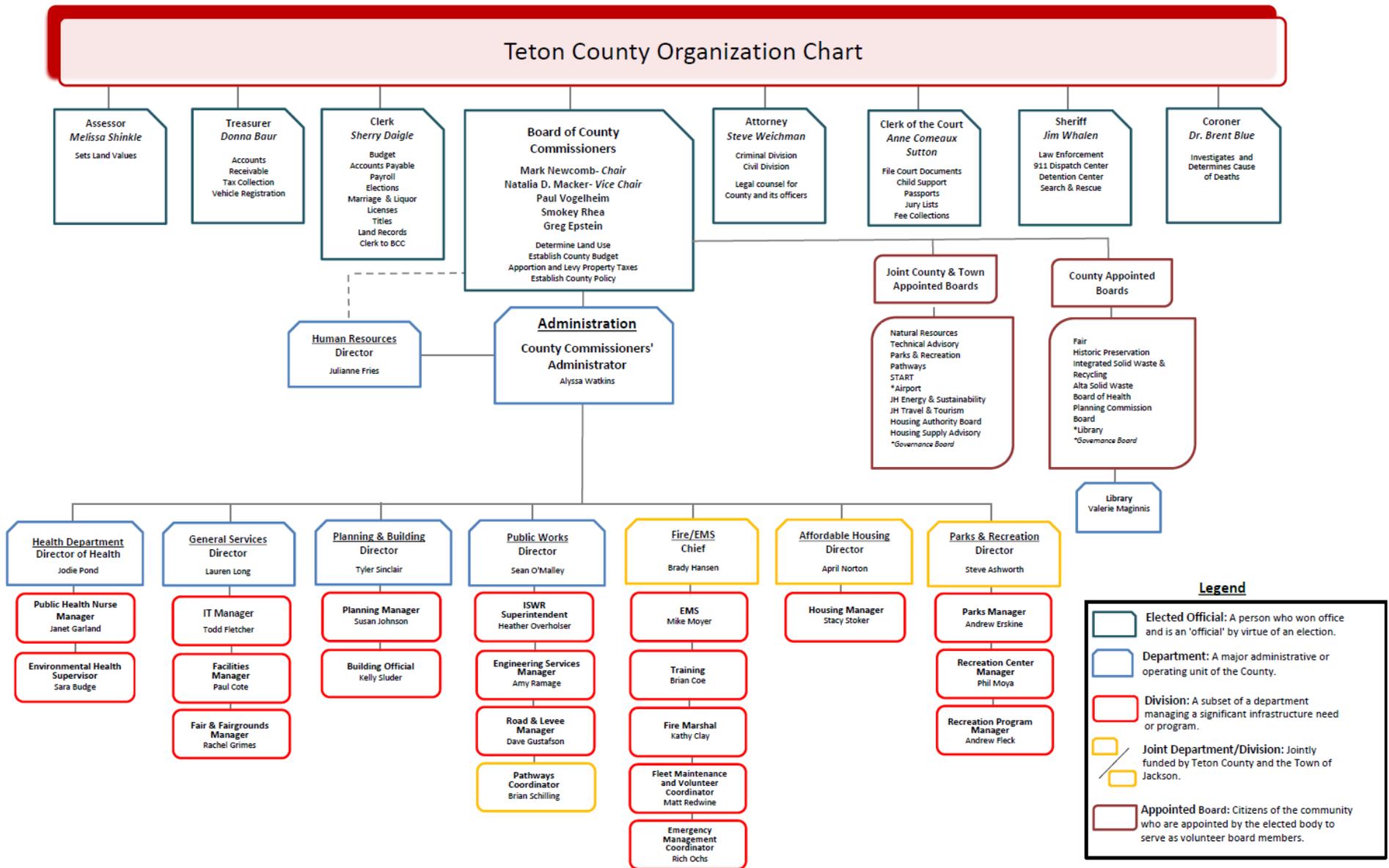
1. The *requested/recommended* budget document is the working document representing the compilation of budget requests and recommendations. The document is presented to the BCC in April of each year. This MS Excel workbook serves as the working document throughout the budget process.
2. Once the BCC 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 J)* 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	Melissa Shinkle	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

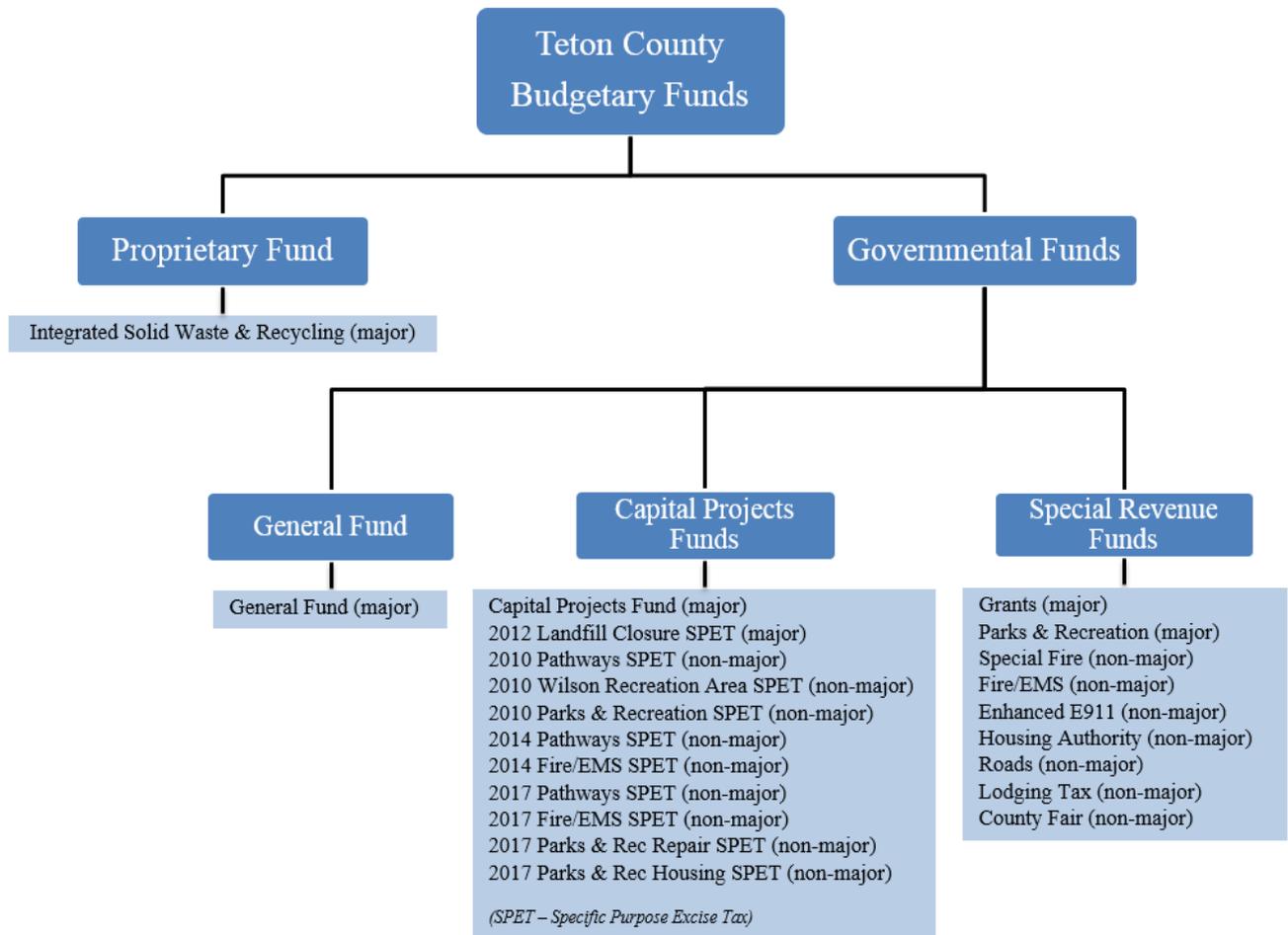
The County's accounting system is organized on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions, or specific purposes. Each fund maintains 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 46](#) for [revenue discussions](#). GF expenditures are grouped by Elected Official offices or County Departments to identify their specific function's expenses, see [page 61](#) 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 95](#) 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 110](#) 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 123](#) 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 Capital Fund also transfers monies to the Parks and Recreation and Fire/EMS Funds. These are capital reimbursements after actual monies have been spent to those funds. 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](#) 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 FY2019 general fund budget was balanced using carryover of \$1,100,000 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 FY2019 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 CIP includes a description of proposed capital improvement projects ranked by priority, a year-by-year schedule of expected project funding, an estimate of project costs and funding sources, and an estimated annual operating and maintenance costs. The CIP is a working document and is updated annually to reflect changing community needs, priorities, and funding opportunities ([Appendix G](#) for the Master Consolidated CIP for FY2019-23).

The CIP is a planning document and, as for all planning documents, it is subject to revision in order to reflect changes in community needs and service requirements, environmental factors and BCC priorities.

The presence of the CIP 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. See [page 19](#) for a sample Capital Budget Request Form and [page 20](#) for a sample CIP Project Cost Form.

Financial data, including historic and projected local government revenues, expenditures and debt service are used to assess the County'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 sales tax revenue, special purpose excise tax monies, property taxes, user fees, impact fees, special assessments, grants or bonds.

Capital Budget Request Form

**TETON COUNTY, WYOMING
FY2019-2023 CAPITAL IMPROVEMENT PLAN**

OFFICE/DEPT/DIVISION:	
PROJECT NUMBER & 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, 2019):

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

CIP Project Cost Form

**TETON COUNTY, WYOMING
FY2019-2023 CAPITAL IMPROVEMENT PLAN**

PROJECT TITLE:
REQUEST NUMBER:
OFFICE/DEPARTMENT/DIVISION

Note: Blue Shaded areas calculate automatically

ANNUAL ADDITIONAL OPERATING COSTS	FY 19 COST	FY 20 COST	FY 21 COST	FY 22 COST	FY 23 COST	Inschedule COST	TOTAL
Personnel Costs							\$0
Operating Costs							\$0
Small Capital Expenditures							\$0
FTE's Added							\$0

Costs	\$0						
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LARGE CAPITAL COSTS	FY 19 COST	FY 20 COST	FY 21 COST	FY 22 COST	FY 23 COST	Inschedule COST	TOTAL
							\$0
							\$0
							\$0
							\$0
							\$0

Costs	\$0						
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FUNDING SOURCES (LIST)	FY 19 COST	FY 20 COST	FY 21 COST	FY 22 COST	FY 23 COST	Inschedule COST	TOTAL
							\$0
							\$0
							\$0
							\$0
Subtotal - Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Net Project Cost	\$0						
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ADDITIONAL NOTES & COMMENTS

FY 19	
FY20	
FY21	
FY22	
FY23	
Unscheduled	
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.

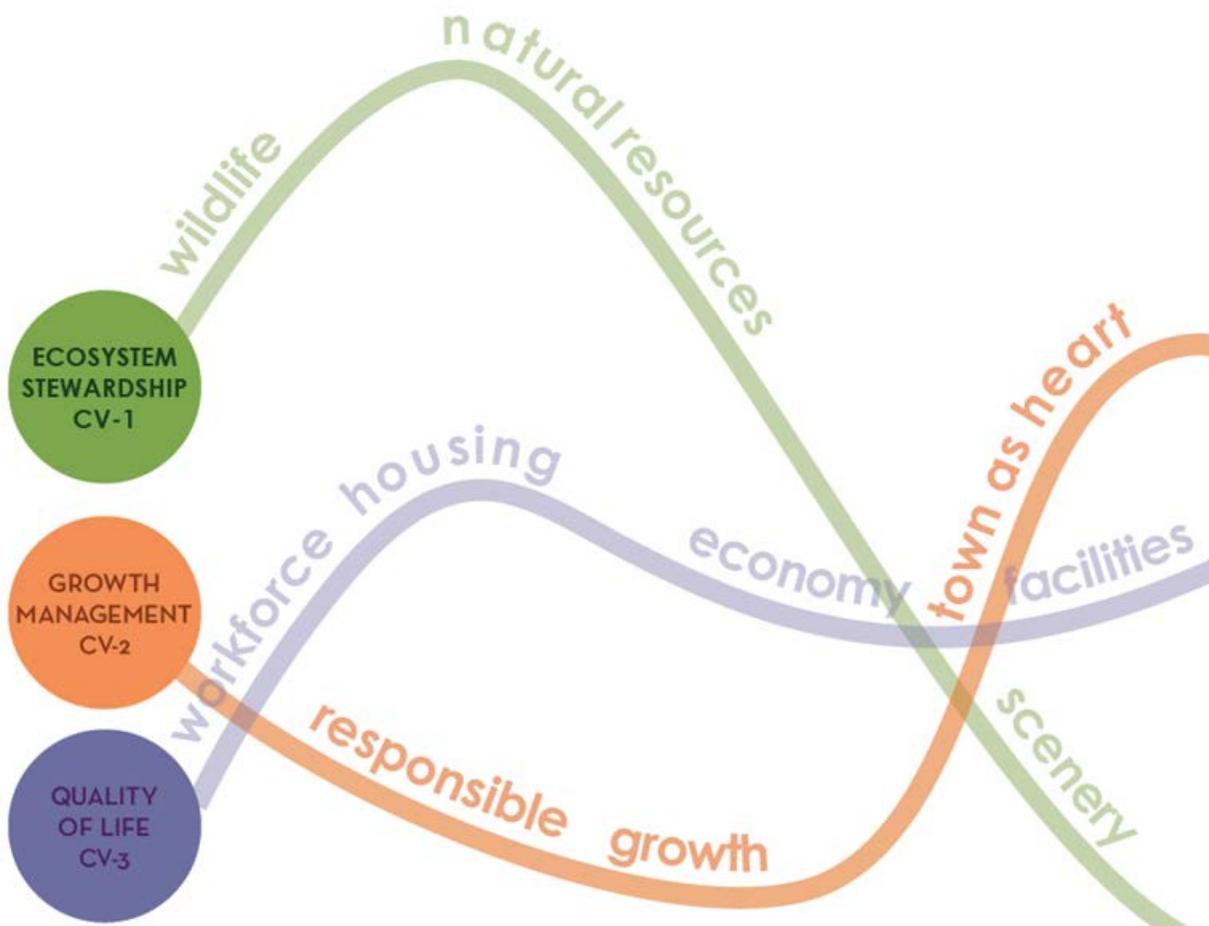
Common Value 2: Growth Management

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 2018 Indicator Report informs the FY2019 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 20 data sets to help answer that question.

2018 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 Sector	Monitor—measures the diversity of employment opportunities in the community

2018 Indicator Report Data Sets	Goal (continued)
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 FY2019

The FY2019 Implementation Work Plan is informed by the annual Indicator Report. It is comprised of three parts. First, the FY2019 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. The purpose of the FY2019 Implementation Work Plan is to present all of the community's planning projects for land use, transportation, and housing in one place so that the BCC and Town Council can prioritize their efforts.

FY2019 Work Plan

The FY2019 Work Plan details the Comprehensive Plan implementation efforts that will be continued or begun between March 2018 and June 30, 2019. 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 FY2019 funding unless otherwise noted.

from Implementation Work Plan for FY2019

Summary of Total Staff and Fiscal Resources of FY 18-19 Work Plan Tasks								
Task	Staff Resources (hours)						Fiscal Resources	
	Long-Range Planning	Planning Director	Transport Planning	Town Planning	County Planning	Other Dept.	Town	County
LDR Updates and Studies								
County Road/Utility LDRs	50	20	150	-	-	-	-	-
Town Hillside LDRs	200	20	-	20	-	-	\$5,500	-
Joint Biannual Cleanup	180	40	-	10	20	-	-	-
Town Square Zoning/Historic Preservation LDRs	50	50	-	500	-	-	\$67,500	\$7,500
County Aspens Zoning	500	50	-	-	50	-	-	\$75,000
Town Natural Resource LDRs	300	80	-	80	-	-	-	-
LDR & Zoning Map Amendments	220	40	-	40	40	-	-	-
Coordination in Comprehensive Plan Implementation								
Joint Standardized Data Collection	400	40	-	40	40	-	\$10,000	\$16,000
Joint Comp Plan Review (GMP)	600	80	-	40	40	-	\$15,000	\$15,000
Joint Annual Indicator Report	200	10	-	-	-	-	-	-
Joint Annual Work Plan	60	20	-	-	-	-	-	-
LDR and Comp Plan Education and Outreach	400	40	-	20	20	-	\$20,000	\$20,000
Data Requests	100	-	-	-	-	-	-	-
Other Comp Plan Coordination	100	100	-	-	-	-	-	-
Integrated Transportation Plan Implementation								
Joint Park 'n Ride Study and TDM Framework	60	60	350	-	-	-	\$15,000	\$15,000
Town Managed Parking Plan	-	60	350	-	-	-	\$139,710	-
County Capital Group 1 Charter/Concept Design	100	100	500	-	-	-	-	\$30,000
Joint Capital Group 4 Charter/Concept Design	60	60	300	-	-	-	\$10,000	\$20,000
Joint ITP Technical Update	50	-	120	-	-	-	\$25,000	\$25,000
ITP Education and Outreach	200	40	200	-	-	-	\$20,000	\$20,000
Other ITP Implementation	-	100	100	-	-	-	-	-

Total County Planning Costs for FY2019 = \$243,500

■ 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 FY2019 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 17-18	FY 18-19	F Y 19-20	FY 20-21	FY 21-22	FY 22-23
Land Development Regulations Updates/Studies						
Town District 3-6	<					
County Natural Resource LDRs	<					
Joint Housing Mitigation LDRs	<					
Joint Housing Rules and Regulations	<					
Town Snow King Process						
County Road/Utility LDRs						
Town Hillside Regulations						
Town Square/Historic Zoning						
County Aspens Zoning						
Town Natural Resource LDRs						
Joint Stormwater Quality LDRs						
Housing Nexus Study Update						
Town Rural Zoning and PUD Map						
County Historic Preservation LDRs						
County Hog Island Zoning						
Joint Business Park Zoning						
Town Road/Utility LDRs (Lighting)						
County Wilson Zoning						
Other County Zoning						
TCSPT/Mitigation Bank Plan						
Joint Subdivision LDRs						
Joint Sign LDRs						
Evaluate Rural/Nat Res LDRs						>
Biannual Cleanup						
Public Engagement Coordination						
LDR & Zoning Map Amendments						
Comp Plan Administration						
Joint Standardized Data Collection	<					
Joint Comp Plan Review (GMP)						
Communitywide CIP						
Economic Development Plan						
Town Gateway Plans						
Annual Indicators & Work Plan						
Joint Public Engagement						
Data Requests						
Other Coordination						

5-Year Work Plan continued

	FY 17-18	FY 18-19	F Y 19-20	FY 20-21	FY 21-22	FY 22-23
Integrated Transportation Plan (ITP) Implementation						
Town Parking Study Districts 3-6	<					
Joint Regional Traffic Model	<					
Joint START Funding	<					
Restructure of TAC into RTPO						
Town Managed Parking Plan						
Joint ITP Capital Group 4 Charter						
County ITP Capital Group 1 Charter						
Joint ITP Technical Update						
Joint Regional Parking + TDM Study						
County ITP Capital Group 2 Charter						
Joint Public Engagement						
Other ITP Implementation						
Housing Action Plan Implementation						
Grove Phase 3 Development	<					
Redmond St. Rentals Development	<					
Joint Housing Rules and Regulations	<					
Town 174 N. King St. Development						
County Jackson/Kelly Development						
County Mercill Development						
Annual Housing Supply Plan						
Capital Programs						
Data Collection and Maintenance						
Compliance						
Education and Outreach						
Other HAP Implementation						

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.

Task	Date Complete
Land Development Regulations Updates/Studies	
Housing Nexus Study	October 2013
Vegetation Mapping	December 2013
Joint LDR Restructure	December 2014
County Rural LDRs Updates	December 2015
Town District 2 and LO Zoning	November 2016
Focal Species Study	April 2017
Nonconformities LDRs Cleanup	May 2016
County Nuisance LDRs	July 2016
Town Adult Entertainment LDRs	March 2017
Exterior Lighting LDRs Update	September 2016
Town ARU Allowance	November 2016
Wildland Urban Interface LDRs	December 2016
2016 LDR Cleanup	January 2017
Joint Housing Mitigation LDRs	75% complete
Town District 3-6 Zoning	75% complete
County Natural Resource LDRs	75% complete
Other LDR & Zoning Amendments	Continuous
Comprehensive Plan Administration	
2012 Work Plan	June 2012
2013 Indicator Report & Work Plan	May 2013
Standardize Data	50% complete
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	April 2017
2018 Indicator Report & Work Plan	85% complete
Joint Public Engagement	Continuous
Provide Data to Others	Continuous
Other Coordination	Continuous

Completed Work Plan continued

Task	Date Complete
Integrated Transportation Plan (ITP) Implementation	
ITP	September 2015
Community Streets Plan	April 2015
Town District 3-6 Parking Study	December 2017
Joint Regional Traffic Model	75% complete
Restructure of TAC into RTPO	50% complete
START Funding	50% complete
Housing Action Plan Implementation	
Housing Action Plan	November 2015
Housing Authority Restructure	December 2016
2016 Housing Supply Plan	October 2016
Housing Rules & Regulations	75% complete
2017 Housing Supply Plan	November 2017
Housing Stock Portfolio	75% complete
Online Intake Form	February 2018

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.

CAPITAL EXPENDITURES

The County groups capital according to function: land, right of ways, building and improvements, infrastructure, equipment, vehicles, and construction in process. At 6/30/17, the County had \$151,331,674 in capital assets. It's estimated this figure will grow to approximately \$174,000,000 by 6/30/18. 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 FY2019 include:

\$7,819,938	Landfill Closure
\$2,136,625	Recreation Center Improvements
\$2,096,288	Fire Station 1 Remodel/Construction
\$1,736,625	Parks and Recreation Repairs/Renovations
\$1,500,000	Stateline Road Paving
\$1,179,000	Contribution for Phase 3 of Grove Development
\$806,899	WY 22 Pathway and Bridge Approach Construction
\$400,000	Replace Stockpile Facility
\$400,000	Tribal Trails Road Planning/Design
\$200,000	County Door Access Control Project
\$185,000	Pathways Sealcoating/Maintenance
\$175,000	Assessor's Office Oblique Photography
\$150,000	Gros Ventre Riverbank Stabilization
\$150,000	Safe Wildlife Crossings Project
\$131,600	Administration Building IT Retrofit
\$130,000	Fire Station 3 Design/Planning
\$120,000	IT Data Center/Core Relocation

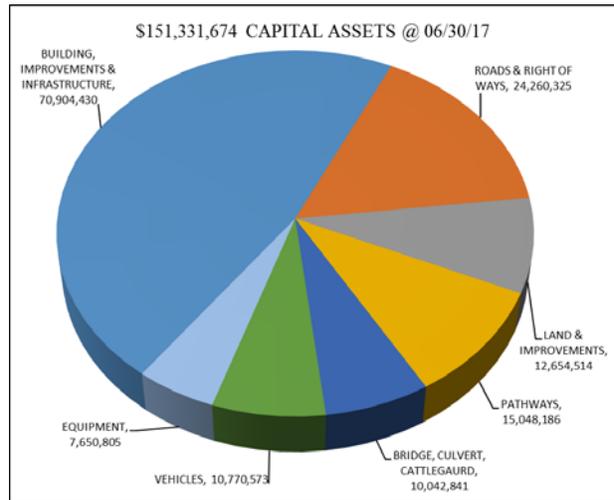
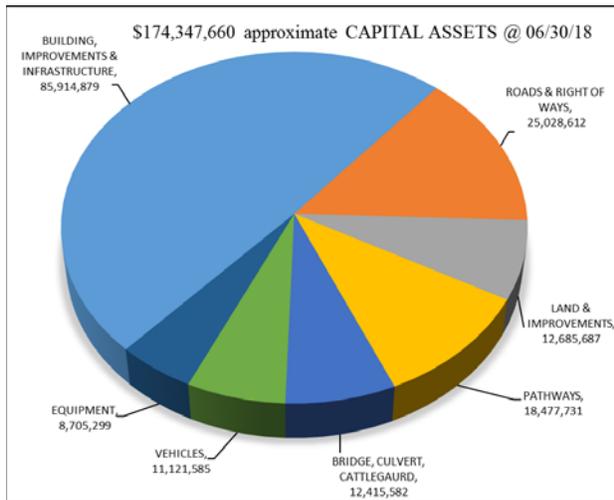
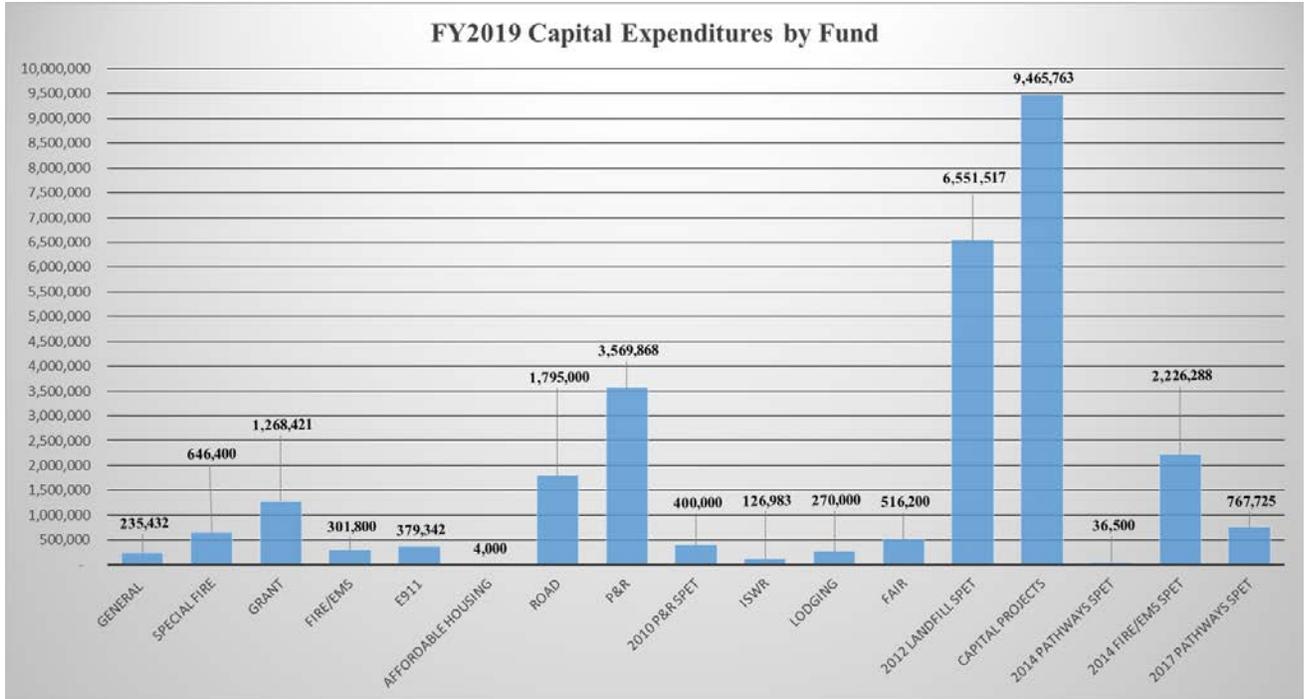
Significant nonrecurring, budgeted capital funded through Special Revenue and SPET Funds for FY2019 include:

\$3,110,952	Parks and Recreation Maintenance Shop
\$600,000	Spring Gulch Road Paving and Maintenance
\$600,000	Cattleman's Bridge Replacement
\$290,000	911 Phone System
\$270,000	Fair Stalls at Fairgrounds

\$250,000	New County Fairgrounds Stall Barn
\$250,000	Replace Fire/EMS Modular Training Building
\$224,000	Fire/EMS Ambulance with Gurney
\$156,000	New Fire/EMS Brush Truck
\$113,000	Recycle Center Equipment
\$50,000	Replace Electrical Inspector Vehicles

The County has \$29,297,864 budgeted for capital expenditures for FY2019. These are monies budgeted across most funds of the County. These totals do not include fund to fund transfers for reimbursement of capital purchases. See [page 15](#) for an explanation of Interfund Transfers and/or [Appendix A](#) for the Interfund Transfer Schedule.

FY 2018-2019 CAPITAL EXPENDITURES		
FUND #	FUND	COST \$
Fund 10	GENERAL	235,432
Fund 11	SPECIAL FIRE	646,400
Fund 12	GRANT	1,268,421
Fund 13	FIRE/EMS	301,800
Fund 16	E911	379,342
Fund 17	AFFORDABLE HOUSING	4,000
Fund 18	ROAD	1,795,000
Fund 19	P&R	3,569,868
Fund 29	2010 P&R SPET	400,000
Fund 30	ISWR	126,983
Fund 31	LODGING	270,000
Fund 32	FAIR	516,200
Fund 34	2012 LANDFILL SPET	6,551,517
Fund 37	CAPITAL PROJECTS	9,465,763
Fund 38	2014 PATHWAYS SPET	36,500
Fund 39	2014 Fire/EMS SPET	2,226,288
Fund 40	2017 PATHWAYS SPET	767,725
Fund 42	2017 P&R REPAIR/RENO SPET	1,736,625
Total		30,297,864



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.

The voter-approved SPET projects (see [page 48](#)) have also placed increased demands on departments across the County. Although revenues and expenses are budgeted in separate special revenue funds for each approved SPET, the expanding infrastructure has a significant impact on the County’s operating, personnel, and infrastructure costs once the projects are completed.

Consideration of the impact on the County’s staffing and operating budget corresponds to the proposed budget for the County. As the CIP Project Cost and Capital Budget Request forms and Master Consolidated CIP show, operating budget impacts are part of *all* requested projects. Operating budget impacts are evaluated for each requested project.

The FY2019-23 Master Consolidated CIP shows projects broken out by four major categories: New Projects/Assets, New Vehicles and Equipment, Repair/Replace/Maintenance of Assets, and Repair/Replace/Maintenance of Vehicles and Equipment (see page 18 for Capital Improvement Plan policy information and [Appendix G](#) for the Master Consolidated CIP for FY2019-23). As mentioned, the CIP is a working document. It is purely a forecasting tool and changes may be made before or after the actual budget is finalized. Therefore, the CIP and actual budgeted capital expenditures totals may not match. Let it also be noted that capital expenditures have been steady over the last five years and are expected to remain steady in the coming five years.

For FY2019, the estimated cost on the operating budget for maintenance, repairs, and ongoing yearly operations from the CIP is \$524,425. The estimated cost on the operating budget for Planning is \$243,500 (see [page 24 and 25](#) for Implementation Work Plan for FY2019 information).

FY2019-2023 MASTER CONSOLIDATED CIP

EST. ANNUAL OPERATING & MAINT COSTS
524,425

from last page of [Appendix G](#)

Implementation Work Plan for FY2019

Total County Planning Costs for FY2019 = \$243,500

from FY2019 Implementation Work Plan on [page 25](#)

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.

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 292.28 FTEs included in FY2019 which account for approximately \$28,301,835 in salary and benefits expenditures, or \$96,831 per FTE.

Personnel requests for full-time positions must be submitted to the BCC for approval. A new position is most commonly approved by the BCC through the annual budget process. A Request for Additional Personnel form is completed and submitted by an office or department during the annual budget process.

Per WY House Bill 0046 passed in 2014, mandatory employer contributions to the State retirement system were increased to 8.37%. The mandatory employee contribution is 8.25%. The portion that the County covers on behalf of the employee's contribution is 5.945% for FY2019.

The FY2019 adopted budget includes a net increase of 0.655 full-time equivalents. For FY2019, two positions were moved internally. Greater accuracy was employed in tracking replacement versus supplemental FTE hours in FY2018 and has continued in FY2019.

The changes from FY2018 to FY2019 include:

- 2.0 move from Commissioners to General Services
- 1.0 decrease in County Sheriff
- 0.9 increase in Board of Prisoners/Jail
- 0.85 increase in Health Department
- 0.125 increase in Planning & Building
- 1.09 decrease in Parks and Recreation
- 1.0 increase in Fire/EMS
- 0.15 decrease in County Fair
- 0.02 increase in Integrated Solid Waste and Recycling

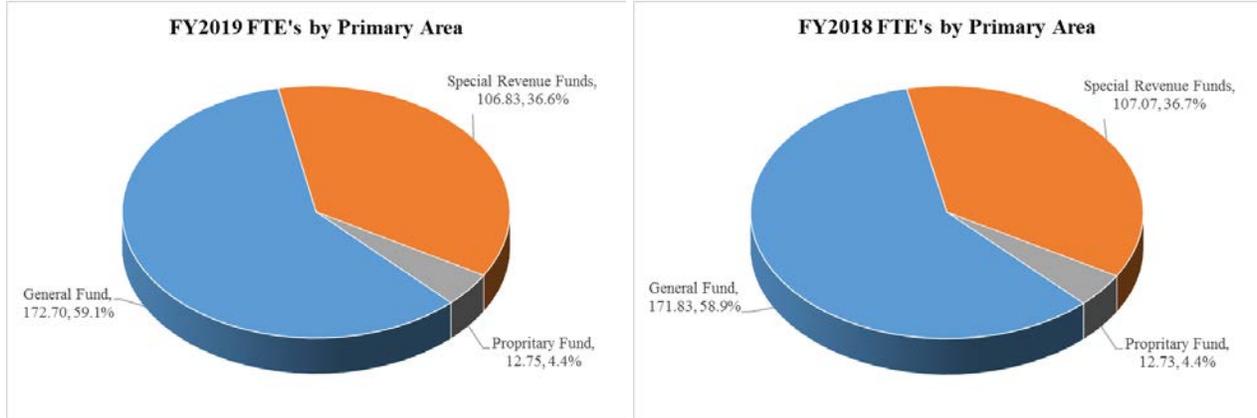
Summary of Full-Time Equivalent Positions

	FY2015 Authorized	FY2016 Authorized	FY2017 Authorized	FY2018 Authorized	FY2019 Authorized	FY2018 to FY2019 Diff
General Fund						
County Commissioners	5.00	5.00	6.00	4.00	2.00	-2.000
County Clerk	11.00	11.00	12.00	12.00	12.00	0.000
County Treasurer	8.00	8.00	8.00	8.00	8.00	0.000
County Assessor	6.00	6.00	6.00	6.00	6.00	0.000
County Sheriff	37.80	37.80	37.80	39.80	38.80	-1.000
County Attorney	8.00	9.00	9.00	9.00	9.00	0.000
Sheriff Communications	9.80	16.80	16.80	16.00	16.00	0.000
Engineering Services	4.60	4.60	4.00	5.50	5.50	0.000
County Coroner	0.10	0.10	0.10	0.10	0.10	0.000
Agricultural-Extension	1.80	1.80	1.80	0.00	0.00	0.000
Clerk of Court	5.80	5.80	4.50	4.50	4.50	0.000
Drug Court	0.00	0.00	0.80	0.80	0.80	0.000
Road & Levee	4.00	4.00	4.00	3.50	3.50	0.000
Board of Prisoners/Jail	15.00	18.00	18.00	18.00	18.90	0.900
Health Department	11.40	13.40	13.40	13.95	14.80	0.850
General Services	0.00	0.00	0.00	0.00	2.00	2.000
Information Systems	4.40	4.40	4.00	5.00	5.00	0.000
Planning & Building	13.88	14.88	14.88	15.88	16.00	0.125
Human Resources	0.00	0.00	0.00	3.00	3.00	0.000
Women, Infants & Children	0.80	0.80	0.80	0.00	0.00	0.000
Emergency Management	2.00	2.75	3.00	2.00	2.00	0.000
Pathways	1.00	1.00	1.00	1.00	1.00	0.000
Facilities Maintenance	3.80	3.80	3.80	3.80	3.80	0.000
Total General Fund	154.18	168.93	169.68	171.83	172.70	0.875
Special Revenue Funds						
Parks and Recreation Fund	57.09	61.77	57.37	60.54	59.45	-1.090
Fire/EMS Fund	33.50	37.50	37.50	37.20	38.20	1.000
Housing Authority Fund	0.00	0.00	5.00	5.00	5.00	0.000
County Fair Fund	3.80	3.80	4.00	4.33	4.18	-0.150
Total Special Revenue Funds	94.39	103.07	103.87	107.07	106.83	-0.240
Proprietary Fund						
Integrated Solid Waste and Recycling Fund	11.73	11.73	12.73	12.73	12.75	0.020
Total Primary Government	260.30	283.73	286.28	291.63	292.28	0.655
Elected Officials	12.00	12.00	12.00	12.00	12.00	0.000
Total	272.30	295.73	298.28	303.63	304.28	0.655

* Total does not include component unit, Teton County
Library which employs approximately 39 FTE's

FTE's by Primary Area

FTE's can be grouped by into one of three primary areas: the General Fund, Special Revenue Funds, and a Proprietary Fund. The General Fund contains activity for service areas like Administration, Community Development, Health and Human Services, Justice, Infrastructure, and most Public Safety activities (does not include Fire/EMS). Fifty-nine percent (59%) of all County employees contribute to General Fund operations. FTE's by primary area are illustrated below.



FTE's by Service Area

FTE's by service area are illustrated below.

Administration consists of: County Commissioners, County Clerk, County Treasurer, County Assessor, Human Resources, General Services, IT, and Facilities Management.

Community Development consists of: Planning & Building and Housing Authority

Health and Human Services consists of: County Coroner, Agricultural-Extension, Health Department, and Women, Infants, & Children.

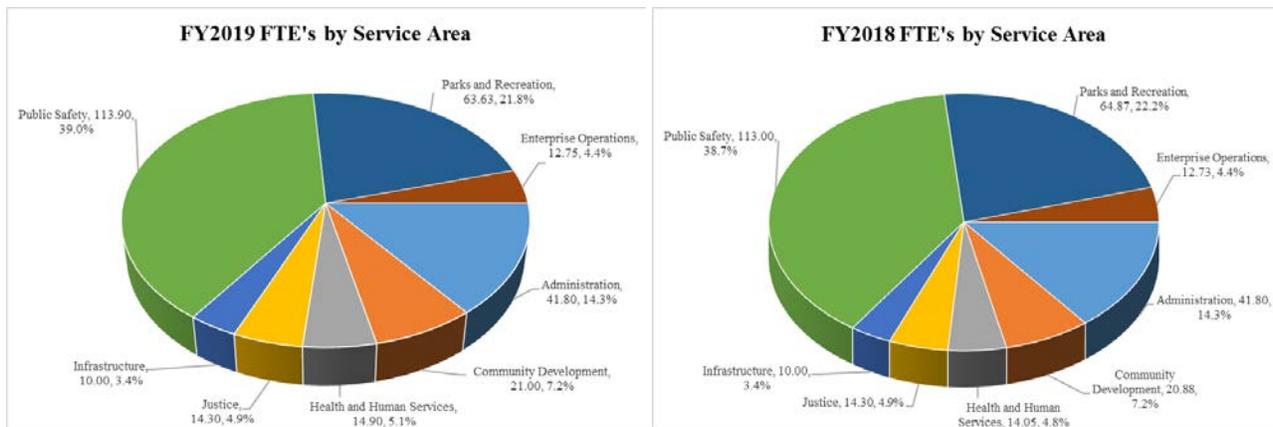
Justice consists of: County Attorney, Clerk of Court, and Drug Court

Infrastructure consists of: Engineering Services, Road & Levee, and Pathways

Public Safety consists of: County Sheriff, Sheriff Communications, Board of Prisoners/Jail, Emergency Management, and Fire/EMS

Parks and Recreation consists of: Parks and Recreation and County Fair

Enterprise Operations consists of: Integrated Solid Waste and Recycling



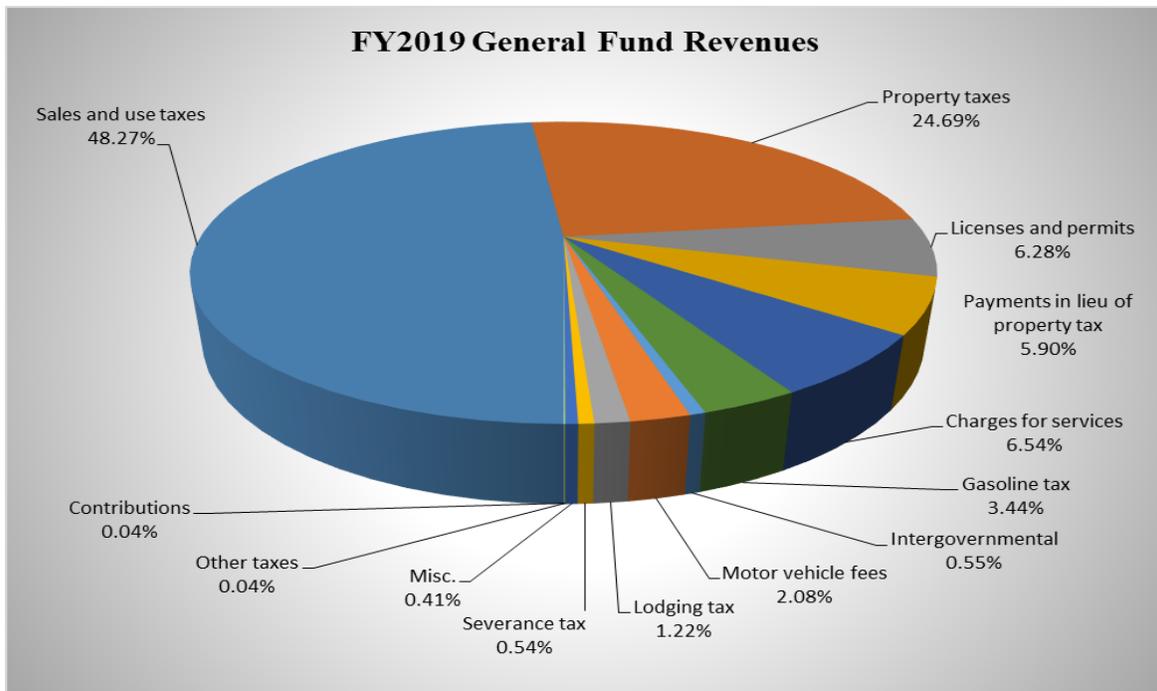
FTE's by Service Area							
	FY2015	FY2016	FY2017	FY2018	FY2018	FY2019	FY2019
	Authorized	Authorized	Authorized	Authorized	Percentages	Authorized	Percentages
Administration	38.20	38.20	39.80	41.80	14.3%	41.80	14.3%
Community Development	13.88	14.88	19.88	20.88	7.2%	21.00	7.2%
Health and Human Services	14.10	16.10	16.10	14.05	4.8%	14.90	5.1%
Justice	13.80	14.80	14.30	14.30	4.9%	14.30	4.9%
Infrastructure	9.60	9.60	9.00	10.00	3.4%	10.00	3.4%
Public Safety	98.10	112.85	113.10	113.00	38.7%	113.90	39.0%
Parks and Recreation	60.89	65.57	61.37	64.87	22.2%	63.63	21.8%
Enterprise Operations	11.73	11.73	12.73	12.73	4.4%	12.75	4.4%
	260.30	283.73	286.28	291.63	100.0%	292.28	100.0%

As the charts indicate, Public Safety is the largest service area consisting of the most FTE's, at 39.0% of current FTE's. Parks and Recreation is the second largest service area, at 21.8% of current FTE's. Administration is the third largest, at 14.3% of current FTE's.

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

General Fund Revenues

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Taxes						
Sales and use taxes	\$ 15,220,696	15,996,409	16,887,328	17,312,231	14,711,730	18,797,779
Property taxes	6,231,796	6,918,703	7,926,136	8,859,331	8,781,807	9,616,492
Payments in lieu of property tax	2,045,189	2,449,409	2,369,980	2,276,400	1,371	2,296,400
Gasoline tax	1,278,979	1,226,707	1,278,525	1,284,000	1,033,713	1,339,000
Severance tax	213,021	212,661	210,604	210,000	157,575	210,000
Motor vehicle fees	729,555	789,605	872,397	760,500	866,080	809,000
Lodging tax	342,210	392,496	411,969	421,597	382,149	474,000
Other taxes	11,191	11,196	14,905	14,000	16,581	16,000
Total taxes	26,072,637	27,997,186	29,971,844	31,138,059	25,951,006	33,558,671
Other Revenues						
Intergovernmental	833,316	977,877	628,305	358,763	324,902	215,776
Charges for services	1,881,804	1,939,745	2,032,038	2,378,367	1,511,789	2,548,022
Licenses and permits	4,151,015	3,002,089	3,359,943	2,537,320	2,883,657	2,446,020
Contributions	17,746	18,913	0	35,000	14,677	15,000
Miscellaneous	167,273	194,796	240,072	576,781	684,718	161,000
Total revenues	33,123,791	34,130,606	36,232,202	37,024,290	31,370,749	38,944,489
Other Financing Sources						
Transfer from Grants Fund	323,244	361,976	370,979	400,001	351,909	381,500
Transfer from Fire/EMS Fund	152,954	173,885	185,302	288,000	90,361	327,872
Transfer from E911 Fund	149,250	149,250	0	0	0	0
Transfer from Lodging Tax	0	0	0	0	0	0
Transfer from Fund Benefits Reimburse	1,936,255	2,028,571	1,932,069	1,870,466	1,833,662	2,279,212
Total inflow	\$ 35,685,494	36,844,288	38,720,552	39,582,757	33,646,681	41,933,073

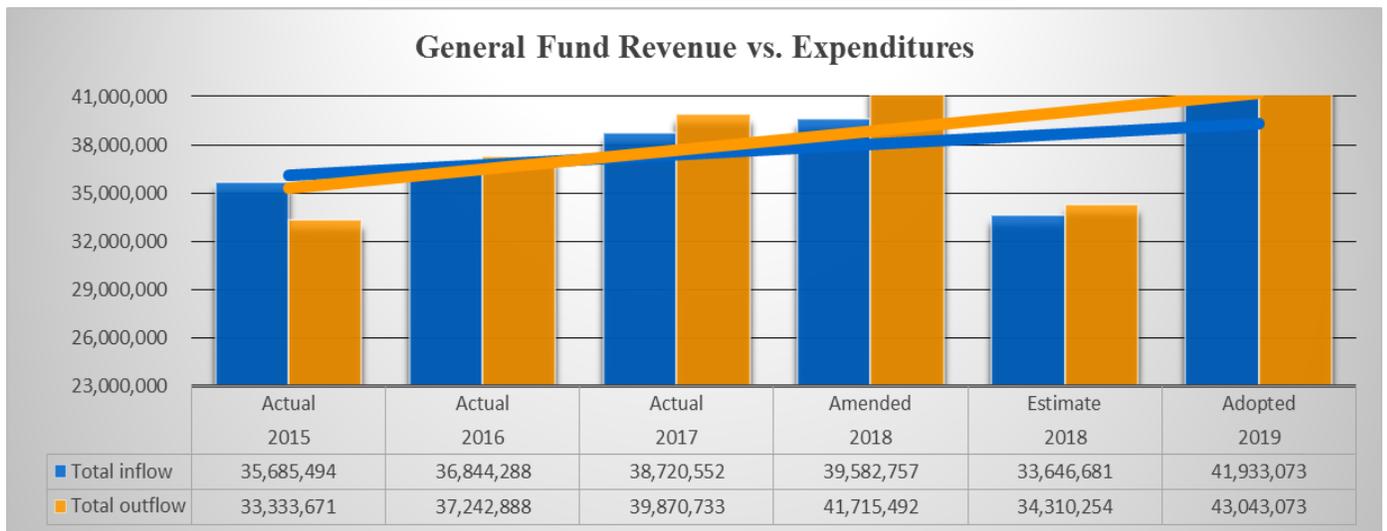


General Fund Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
<u>Administration</u>						
General Administration	\$ 5,480,083	5,117,057	5,925,388	6,440,886	5,858,480	5,238,130
County Commissioners	821,986	925,035	992,578	892,262	749,549	738,387
County Clerk	905,243	864,644	1,025,814	987,741	777,616	1,102,150
County Treasurer	633,694	680,890	701,670	739,366	636,163	729,669
County Assessor	466,925	518,604	546,838	622,861	540,292	663,091
Information Systems	481,474	330,294	380,160	486,576	483,226	572,285
Facilities Maintenance	992,924	1,018,227	1,133,625	1,191,679	1,004,575	1,203,595
Human Resources	0	0	0	0	0	440,379
General services	0	0	0	0	0	200,694
Exactions	0	0	0	10,000	0	0
Capital Projects	673,800	690,794	681,046	0	0	0
General projects	470,839	530,330	344,658	239,908	177,687	258,814
Contingency	0	0	0	2,679,706	0	1,414,500
Reserve	0	0	0	373,782	373,782	68,190
Total administration	10,926,968	10,675,875	11,731,777	14,664,767	10,601,370	12,629,884
<u>Community development</u>						
County Planner	1,426,869	1,417,502	1,609,261	1,795,505	1,441,543	1,818,167
Community Development	771,334	751,714	977,621	646,217	948,000	202,841
Total community development	2,198,203	2,169,216	2,586,882	2,441,722	2,389,543	2,021,008
<u>Health and human services</u>						
Public and environmental health	1,072,610	1,284,278	1,327,710	1,475,608	1,229,029	1,586,726
Human services	1,130,888	1,145,277	1,145,219	1,345,474	1,227,506	1,463,577
Agricultural extension	169,538	200,552	126,468	201,947	140,977	184,661
County coroner	145,947	151,881	153,329	203,867	130,636	212,374
Women, Infants, & Children Program	44,323	27,141	27,957	8,746	7,001	10,822
Health officer	6,930	7,434	7,203	7,230	6,930	7,230
Total health and human services	2,570,236	2,816,563	2,787,886	3,242,872	2,742,079	3,465,390
<u>Justice</u>						
County attorney	980,338	1,100,901	1,196,970	1,249,930	1,080,934	1,263,815
Clerk of district court	634,866	654,028	528,067	587,522	489,037	640,498
Drug Court	0	0	128,574	159,405	110,560	146,153
Circuit court	40,230	4,534	3,188	4,000	788	4,000
Total justice	1,655,434	1,759,463	1,856,799	2,000,857	1,681,319	2,054,466
<u>Infrastructure</u>						
Road and bridge	1,833,999	1,857,922	1,811,736	1,686,385	1,431,643	1,711,509
County engineer	450,861	526,268	519,132	1,085,343	660,095	1,053,369
Pathways	327,184	146,038	159,395	167,451	117,147	171,525
Total infrastructure	2,612,044	2,530,228	2,490,263	2,939,179	2,208,885	2,936,403
<u>Public safety</u>						
County sheriff	4,258,453	4,302,828	4,501,320	4,632,970	3,928,336	4,503,506
Sheriff - communications	839,416	909,231	967,352	1,394,772	843,563	1,170,516
Board of prisoners and jail	1,350,621	1,612,037	1,584,741	1,659,651	1,473,800	1,727,199
Emergency management	217,888	262,308	274,915	324,736	195,143	234,292
Total public safety	6,666,378	7,086,404	7,328,328	8,012,129	6,440,842	7,635,513
Total expenditures	26,629,263	27,037,749	28,781,935	33,301,526	26,064,038	30,742,664
Other financing uses:						
Transfer to capital projects fund	3,200,000	6,283,811	7,670,239	4,976,137	5,146,745	8,519,312
Transfer to Fire/EMS fund	1,495,323	1,721,010	1,461,655	1,740,487	1,543,574	2,102,709
Transfer to parks and recreation fund	1,588,085	1,566,388	1,476,734	1,331,955	1,220,959	1,601,314
Transfer to affordable housing fund	421,000	436,706	480,170	365,387	334,938	77,074
Transfer to road fund	0	197,224	0	0	0	0
Total outflow	\$ 33,333,671	37,242,888	39,870,733	41,715,492	34,310,254	43,043,073

General Fund Summary

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Total revenues	\$ 33,123,791	34,130,606	36,232,202	37,024,290	31,370,749	38,944,489
General fund expenditures:						
Administration	10,926,968	10,675,875	11,731,777	14,664,767	10,601,370	12,629,884
Community development	2,198,203	2,169,216	2,586,882	2,441,722	2,389,543	2,021,008
Health and human services	2,570,236	2,816,563	2,787,886	3,242,872	2,742,079	3,465,390
Justice	1,655,434	1,759,463	1,856,799	2,000,857	1,681,319	2,054,466
Infrastructure	2,612,044	2,530,228	2,490,263	2,939,179	2,208,885	2,936,403
Public safety	6,666,378	7,086,404	7,328,328	8,012,129	6,440,842	7,635,513
Total expenditures	26,629,263	27,037,749	28,781,935	33,301,526	26,064,038	30,742,664
Excess of revenues over expenditures	6,494,528	7,092,857	7,450,267	3,722,764	5,306,711	8,201,825
Other financing sources (uses):						
Transfer from other funds	2,561,704	2,713,682	2,488,350	2,558,467	2,275,932	2,988,584
Transfer to other funds	(6,704,408)	(10,205,139)	(11,088,798)	(8,413,966)	(8,246,216)	(12,300,409)
Total other financing sources (uses):	(4,142,704)	(7,491,457)	(8,600,448)	(5,855,499)	(5,970,284)	(9,311,825)
Change in fund balance	2,351,824	(398,600)	(1,150,181)	(2,132,735)	(663,573)	(1,110,000)
Beginning fund balance	19,047,561	21,399,385	21,000,785	19,850,604	19,850,604	19,850,604
Ending fund balance	\$ 21,399,385	21,000,785	19,850,604	17,717,869	19,187,031	18,740,604



TETON COUNTY
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
BUDGET FOR FISCAL YEAR 2019

	General	Special Revenue	Capital Projects	Proprietary	Total Governmental Funds
Revenues:					
Sales and use taxes	\$ 18,797,779	1,421,935	6,350,000	0	26,569,714
Property taxes	9,616,492	1,585,158	0	0	11,201,650
Other taxes	5,144,400	640,000	0	0	5,784,400
Intergovernmental	215,776	2,179,660	0	0	2,395,436
Charges for services	2,548,022	8,704,191	0	5,418,597	16,670,810
Licenses and permits	2,446,020	186,628	0	0	2,632,648
Contributions	15,000	183,160	0	97,000	295,160
Miscellaneous	161,000	127,074	100,000	24,500	412,574
Total revenues	<u>38,944,489</u>	<u>15,027,806</u>	<u>6,450,000</u>	<u>5,540,097</u>	<u>65,962,392</u>
Expenditures:					
Administration	12,629,884	0	2,537,100	0	15,166,984
Community development	2,021,008	611,446	1,010,000	0	3,642,454
Health and human services	3,465,390	86,620	26,000	5,540,097	9,118,107
Justice	2,054,466	0	0	0	2,054,466
Infrastructure	2,936,403	3,876,561	15,082,543	0	21,895,507
Parks and recreation	0	10,736,244	400,000	0	11,136,244
Public safety	7,635,513	5,928,787	392,150	0	13,956,450
Total expenditures	<u>30,742,664</u>	<u>21,239,658</u>	<u>19,447,793</u>	<u>5,540,097</u>	<u>76,970,212</u>
Excess (deficiency) of revenues over expenditures	<u>8,201,825</u>	<u>(6,211,852)</u>	<u>(12,997,793)</u>	<u>0</u>	<u>(11,007,820)</u>
Other financing sources (uses):					
Special item - contribution to other entities	0	0	(1,179,000)	0	(1,179,000)
Transfers in	2,988,584	7,929,012	9,695,615	0	20,613,211
Transfers out	(12,300,409)	(1,601,321)	(2,091,149)	0	(15,992,879)
Total other financing sources (uses)	<u>(9,311,825)</u>	<u>6,327,691</u>	<u>6,425,466</u>	<u>0</u>	<u>3,441,332</u>
Change in fund balance	(1,110,000)	115,839	(6,572,327)	0	(7,566,488)
Beginning fund balance	<u>19,850,604</u>	<u>11,960,943</u>	<u>32,491,340</u>	<u>3,054,681</u>	<u>67,357,568</u>
Ending fund balance	<u>\$ 18,740,604</u>	<u>12,076,782</u>	<u>25,919,013</u>	<u>3,054,681</u>	<u>59,791,080</u>

TETON COUNTY
CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
BUDGET FOR FISCAL YEAR 2019

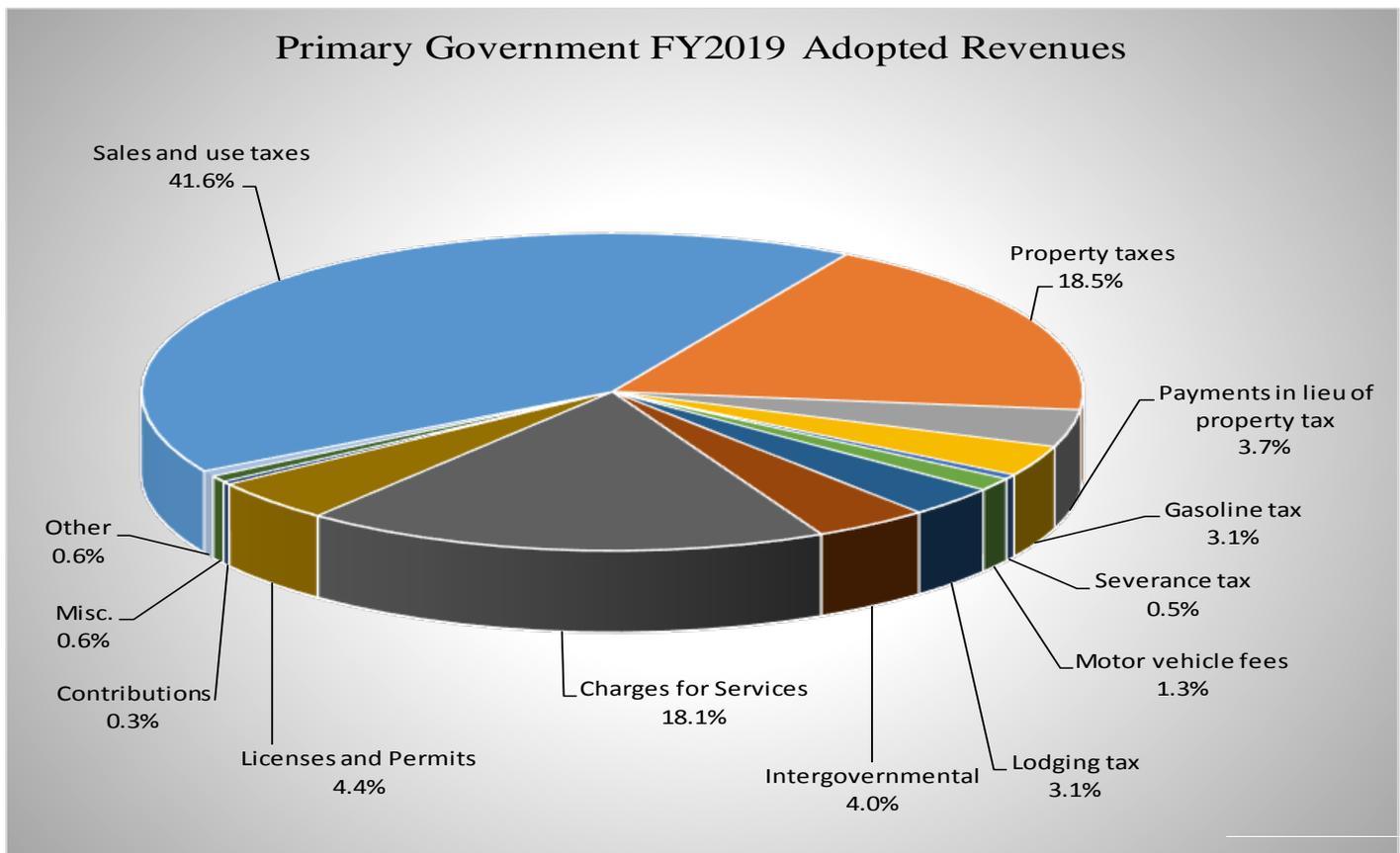
	Special Fire	Grants	Fire/EMS	Enhanced 911	Housing Authority	Road	Parks & Recreation	Lodging Tax	County Fair	Total Special Revenue Funds
Revenues:										
Sales and use taxes	\$ 0	0	0	0	0	0	0	1,421,935	0	1,421,935
Property taxes	612,230	0	0	0	0	0	0	0	972,928	1,585,158
Other taxes	0	0	0	0	0	640,000	0	0	0	640,000
Intergovernmental	0	1,889,660	0	0	0	265,000	25,000	0	0	2,179,660
Charges for services	531,569	0	2,168,046	305,000	285,701	0	4,940,025	0	473,850	8,704,191
Licenses and permits	0	0	0	0	0	0	186,628	0	0	186,628
Contributions	30,000	0	136,160	0	0	0	17,000	0	0	183,160
Miscellaneous	9,000	0	9,000	5,000	88,074	7,500	2,500	3,000	3,000	127,074
Total revenues	1,182,799	1,889,660	2,313,206	310,000	373,775	912,500	5,171,153	1,424,935	1,449,778	15,027,806
Expenditures:										
Administration	0	0	0	0	0	0	0	0	0	0
Community development	0	0	0	0	611,446	0	0	0	0	611,446
Health and human services	0	86,620	0	0	0	0	0	0	0	86,620
Justice	0	0	0	0	0	0	0	0	0	0
Infrastructure	0	1,268,421	0	0	0	1,795,000	0	813,140	0	3,876,561
Parks and recreation	0	25,000	0	0	0	0	9,066,466	195,000	1,449,778	10,736,244
Public safety	1,216,597	214,002	3,944,951	553,237	0	0	0	0	0	5,928,787
Total expenditures	1,216,597	1,594,043	3,944,951	553,237	611,446	1,795,000	9,066,466	1,008,140	1,449,778	21,239,658
Excess (deficiency) of revenues over expenditures	(33,798)	295,617	(1,631,745)	(243,237)	(237,671)	(882,500)	(3,895,313)	416,795	0	(6,211,852)
Other financing sources (uses):										
Transfers in	0	0	2,418,699	0	1,615,000	0	3,895,313	0	0	7,929,012
Transfers out	0	(295,617)	(786,954)	0	0	0	0	(518,750)	0	(1,601,321)
Total other financing sources (uses)	0	(295,617)	1,631,745	0	1,615,000	0	3,895,313	(518,750)	0	6,327,691
Change in fund balance	(33,798)	0	0	(243,237)	1,377,329	(882,500)	0	(101,955)	0	115,839
Beginning fund balance	1,912,439	8,516	1,089,909	949,629	3,484,498	2,078,246	997,410	521,199	919,097	11,960,943
Ending fund balance	\$ 1,878,641	8,516	1,089,909	706,392	4,861,827	1,195,746	997,410	419,244	919,097	12,076,782

TETON COUNTY
CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS
BUDGET FOR FISCAL YEAR 2019

	2010 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	2017 Fire/EMS Specific Tax Fund	2017 Parks & Recreation Repair Specific Tax Fund	2017 Parks & Recreation Housing Specific Tax Fund	Total Non-major Governmental Funds
Revenues:												
Sales and use taxes	\$ 0	0	0	0	0	0	0	0	4,000,000	1,650,000	700,000	6,350,000
Miscellaneous	50,000	500	1,000	1,000	20,000	5,000	5,000	5,000	5,000	5,000	2,500	100,000
Total revenues	50,000	500	1,000	1,000	20,000	5,000	5,000	5,000	4,005,000	1,655,000	702,500	6,450,000
Expenditures:												
Administration	2,537,100	0	0	0	0	0	0	0	0	0	0	2,537,100
Community development	1,010,000	0	0	0	0	0	0	0	0	0	0	1,010,000
Health and human services	26,000	0	0	0	0	0	0	0	0	0	0	26,000
Infrastructure	5,500,513	0	0	0	6,551,517	36,500	2,226,288	767,725	0	1,736,625	0	15,082,543
Parks and recreation	0	0	0	400,000	0	0	0	0	0	0	0	400,000
Public safety	392,150	0	0	0	0	0	0	0	0	0	0	392,150
Total expenditures	9,465,763	0	0	400,000	6,551,517	36,500	2,226,288	767,725	0	1,736,625	0	19,447,793
Excess (deficiency) of revenues over expenditures	(9,415,763)	500	1,000	(399,000)	(6,531,517)	(31,500)	(2,221,288)	(762,725)	4,005,000	(81,625)	702,500	(12,997,793)
Other financing sources (uses):												
Special item - contribution to other entities	(1,179,000)	0	0	0	0	0	0	0	0	0	0	(1,179,000)
Transfers in	9,695,615	0	0	0	0	0	0	0	0	0	0	9,695,615
Transfers out	(2,091,149)	0	0	0	0	0	0	0	0	0	0	(2,091,149)
Total other financing sources (uses)	6,425,466	0	0	0	0	0	0	0	0	0	0	6,425,466
Change in fund balance	(2,990,297)	500	1,000	(399,000)	(6,531,517)	(31,500)	(2,221,288)	(762,725)	4,005,000	(81,625)	702,500	(6,572,327)
Beginning fund balance	15,108,199	32,771	288,360	435,713	10,474,545	635,017	2,299,904	1,505,948	(1,297,968)	526,096	2,482,755	32,491,340
Ending fund balance	12,117,902	33,271	289,360	36,713	3,943,028	603,517	78,616	743,223	2,707,032	444,471	3,185,255	25,919,013

Primary Government Operating Revenue Summary

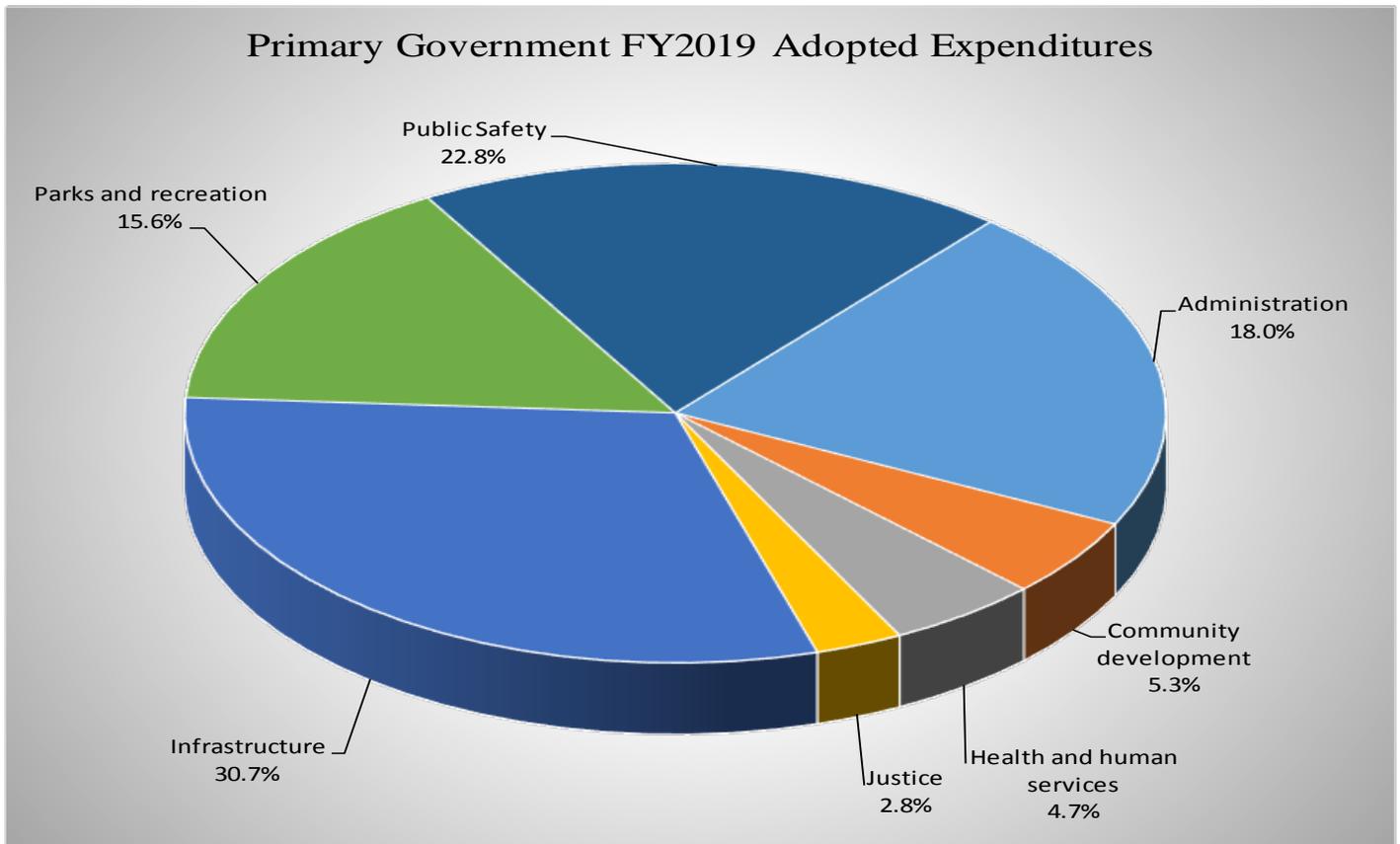
	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	\$ 27,325,770	25,266,830	18,918,744	17,312,231	17,090,388	25,147,779
Property taxes	7,369,561	8,094,873	9,135,278	10,075,530	9,929,043	11,201,650
Payments in lieu of property tax	2,045,189	2,449,409	2,369,980	2,276,400	1,371	2,296,400
Gasoline tax	1,811,383	1,727,707	1,825,157	1,794,000	1,433,102	1,899,000
Severance tax	299,547	298,174	291,347	297,000	236,325	290,000
Motor vehicle fees	729,555	789,605	872,397	760,500	866,080	809,000
Lodging tax	1,368,839	1,569,984	1,647,875	1,686,389	1,528,596	1,895,935
Other taxes	299,112	297,247	315,287	373,312	390,148	361,250
Intergovernmental	3,580,020	4,694,122	5,456,084	4,630,815	2,955,842	2,395,436
Charges for Services	7,116,685	7,948,351	8,022,691	12,341,986	7,018,021	10,906,963
Licenses and Permits	4,175,665	3,158,537	3,504,425	2,693,020	3,139,636	2,632,648
Contributions	259,769	251,099	257,508	289,870	268,010	198,160
Miscellaneous	823,244	901,993	3,604,772	1,158,371	1,285,838	388,074
Total revenues	\$ 57,204,339	57,447,931	56,221,545	55,689,424	46,142,400	60,422,295



Note: Schedule excludes interfund transfers

Primary Government Operating Expenditures Summary

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Expenditures:						
Administration	10,977,650	11,187,491	12,666,472	15,549,529	11,036,526	15,166,984
Community development	5,474,621	2,690,571	3,616,961	3,526,882	3,463,996	3,642,454
Health and human services	2,758,099	3,215,417	3,044,695	3,550,639	2,858,952	3,578,010
Justice	1,655,434	1,759,463	1,856,799	2,000,857	1,681,319	2,054,466
Infrastructure	7,531,953	9,834,118	15,743,156	21,299,335	7,558,229	21,895,507
Parks and recreation	5,183,644	4,785,564	5,173,044	12,696,472	6,294,729	11,136,244
Public safety	6,920,957	8,196,889	8,725,746	8,687,121	6,779,745	13,956,450
 Total expenses	 40,502,358	 41,669,513	 50,826,873	 67,310,835	 39,673,496	 71,430,115



Note: Schedule excludes interfund transfers

COUNTY REVENUE

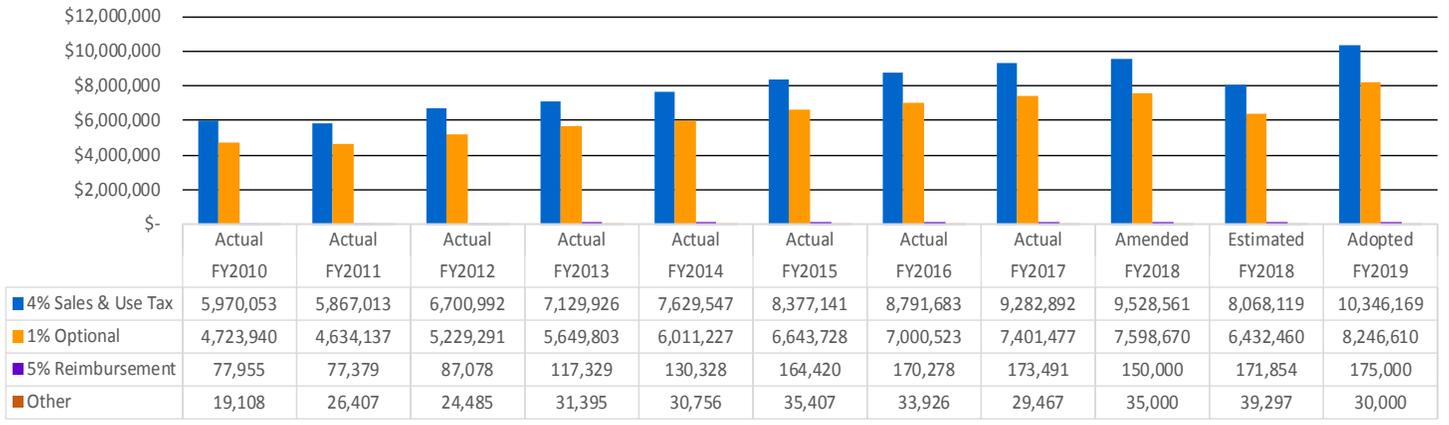
Sales Tax Revenues

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 assessed 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 6%.

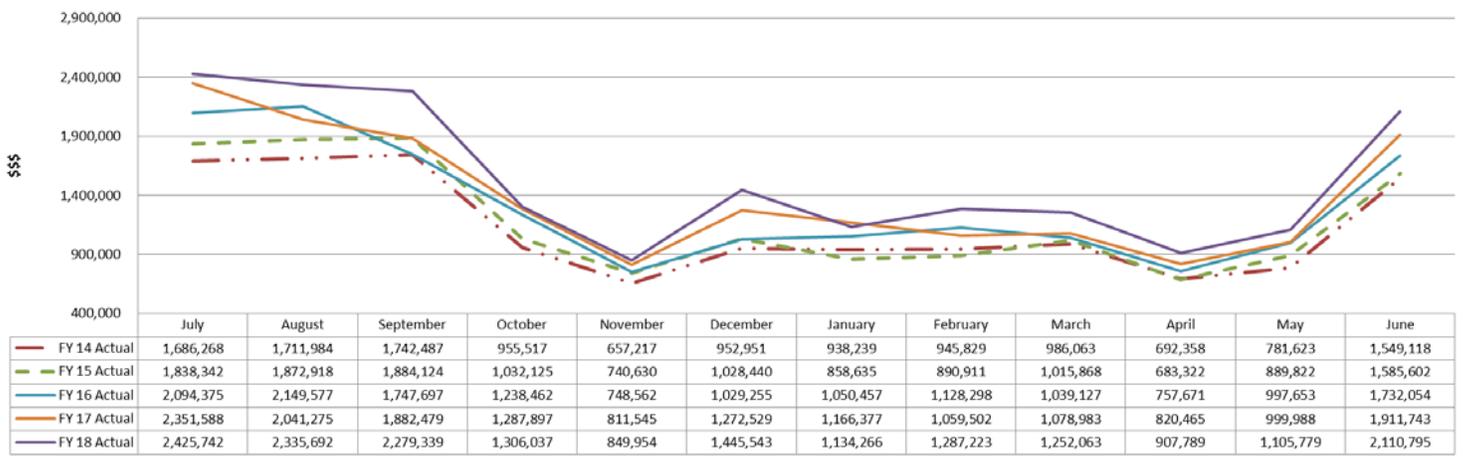
Sales and use tax is driven by the County's tourism industry, resulting in significant monthly fluctuations. July thru September are the highest collection months with summer activities and tourism to Grand Teton National Park and Yellowstone National Park. Forty percent (40%) of the fiscal year sales 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.

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, 6% in 2017, and an estimated 8% in 2018. 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 FY2019, the County is projecting an 8.6% increase over FY2018 estimated sales tax revenue. Sales and use tax revenue is budgeted to account for 48% of general fund revenues and 44% of general fund appropriations.

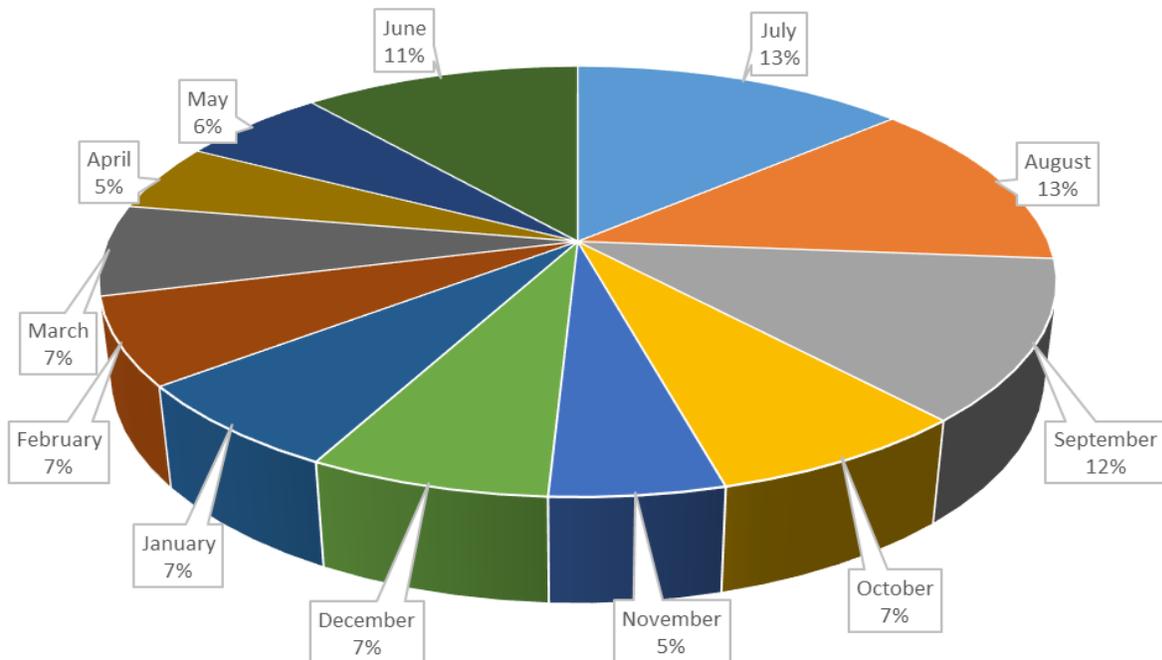
Sales and Use Tax



Sales & Use Tax Actual thru June



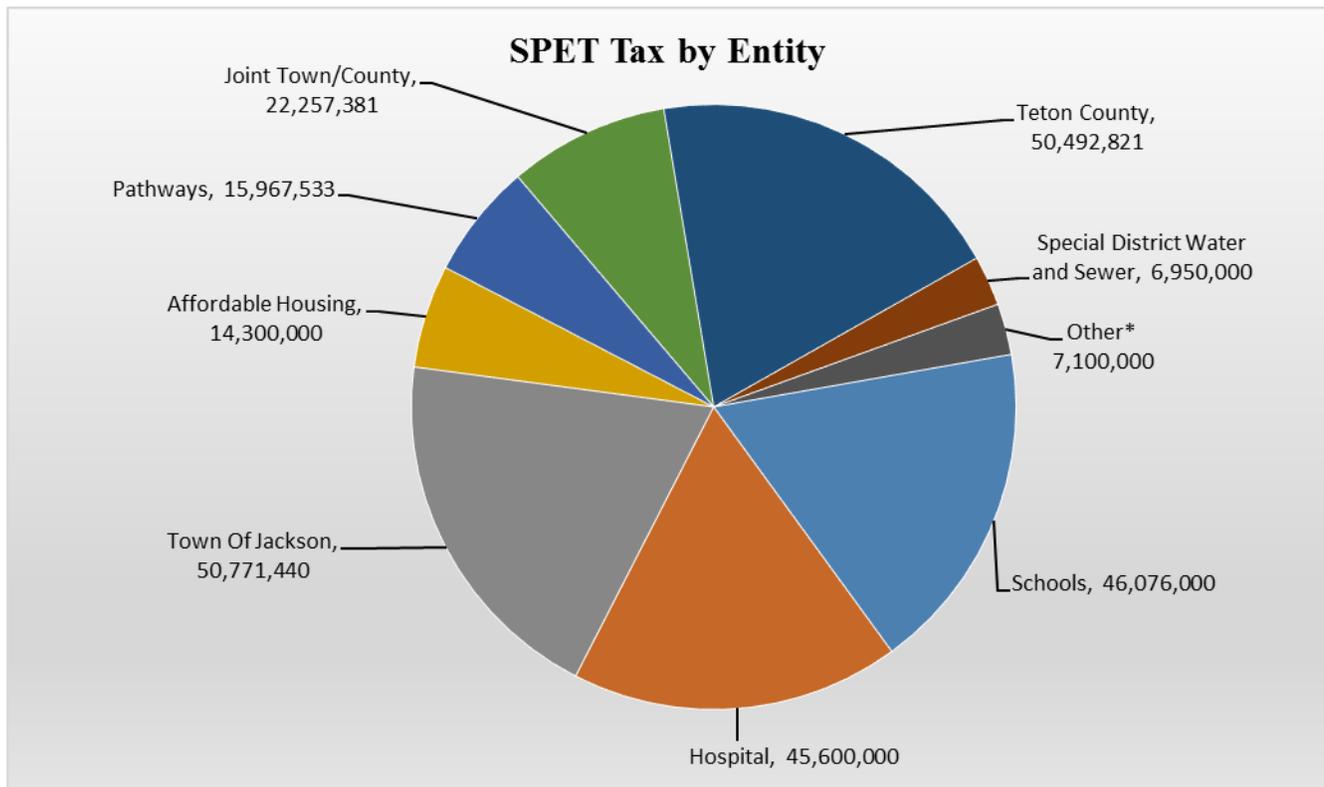
Sales Tax Allocation per Month



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 that would otherwise require other sources of revenue such as bonds or increased property tax. In Teton County, over \$253M in projects have been approved since the inception of the SPET tax in 1985. Approximately \$10-12 million is raised by the SPET each year.

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 revenues and expenses are budgeted in the separate Special Revenue Funds.



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

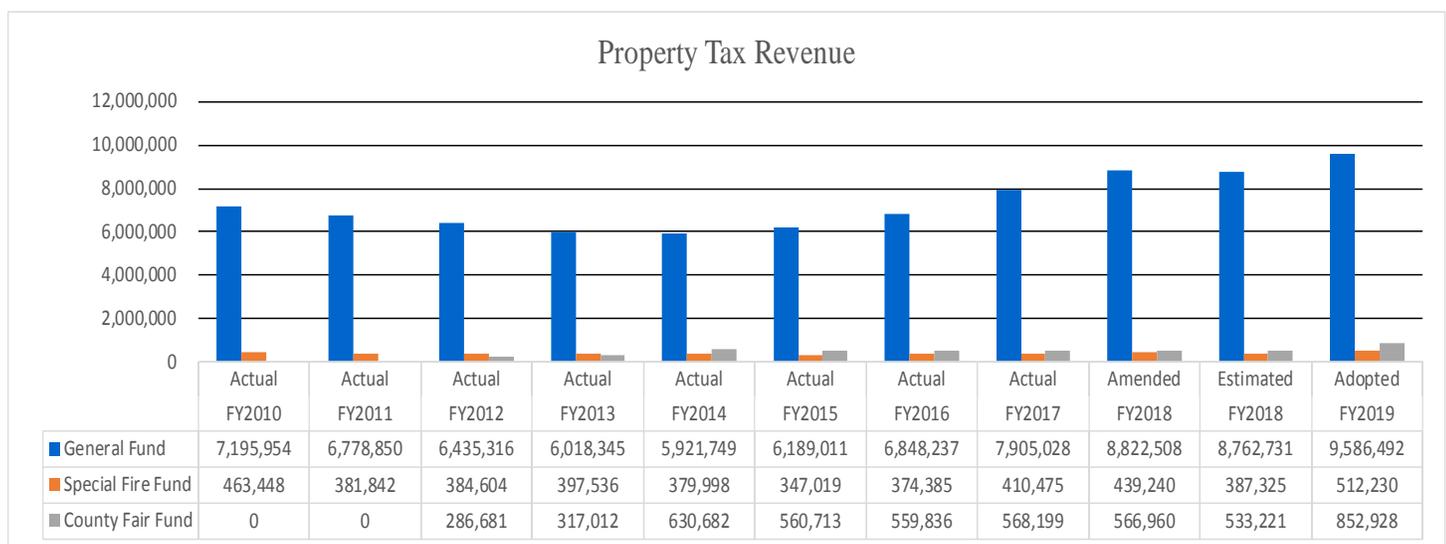
Property Tax Revenues

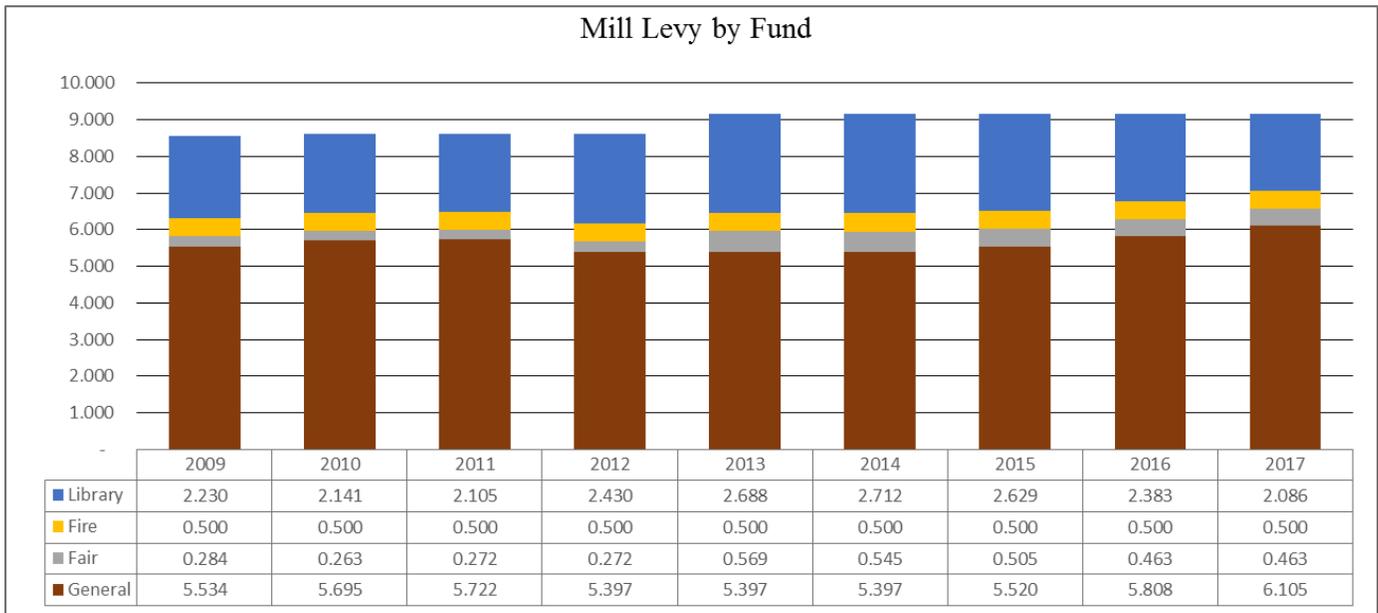
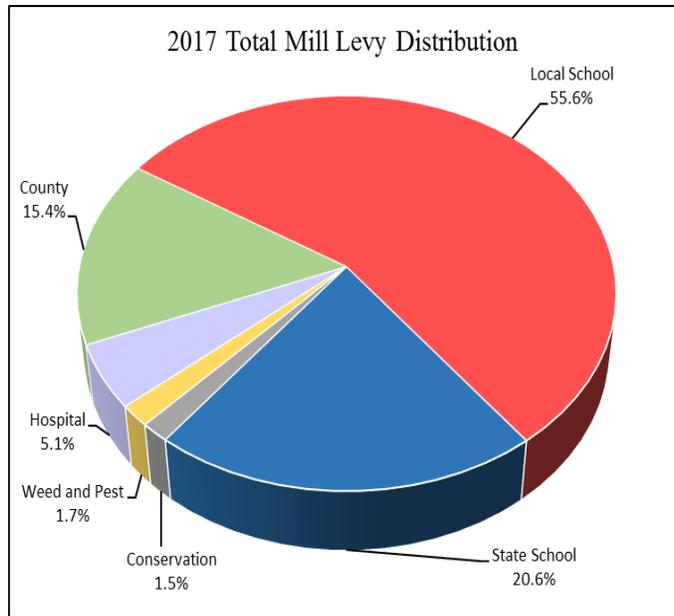
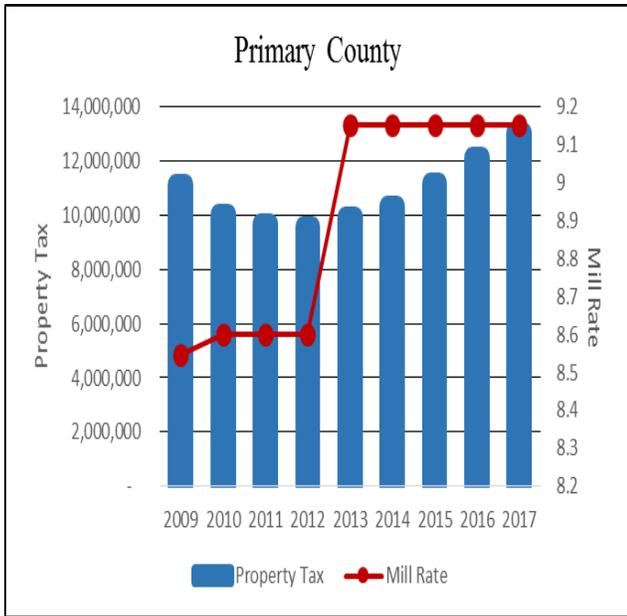
Property tax is an ad valorem tax which is a tax imposed in proportion to the value of the property. In Wyoming, the County Assessor is charged with the responsibility to annually value all property in the County at its fair market value. This value is then applied to the level of assessment, as determined 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 is an anticipated change in the total mill levy, currently at 9.154 mills. The County does not officially set its property tax rates until the fall, however the BCC makes all budget decisions based on the anticipated mill levy change. It is expected that the BCC will reduce the overall mill levy by 0.75 mills, to 8.404, resulting in decrease in the County’s budget of about \$1.3 million. Mills for the County are for the County General Fund, Fire Fund, Fair Fund, and Library for FY2019. The County is allowed by statute to levy up to 12 mills of property tax.

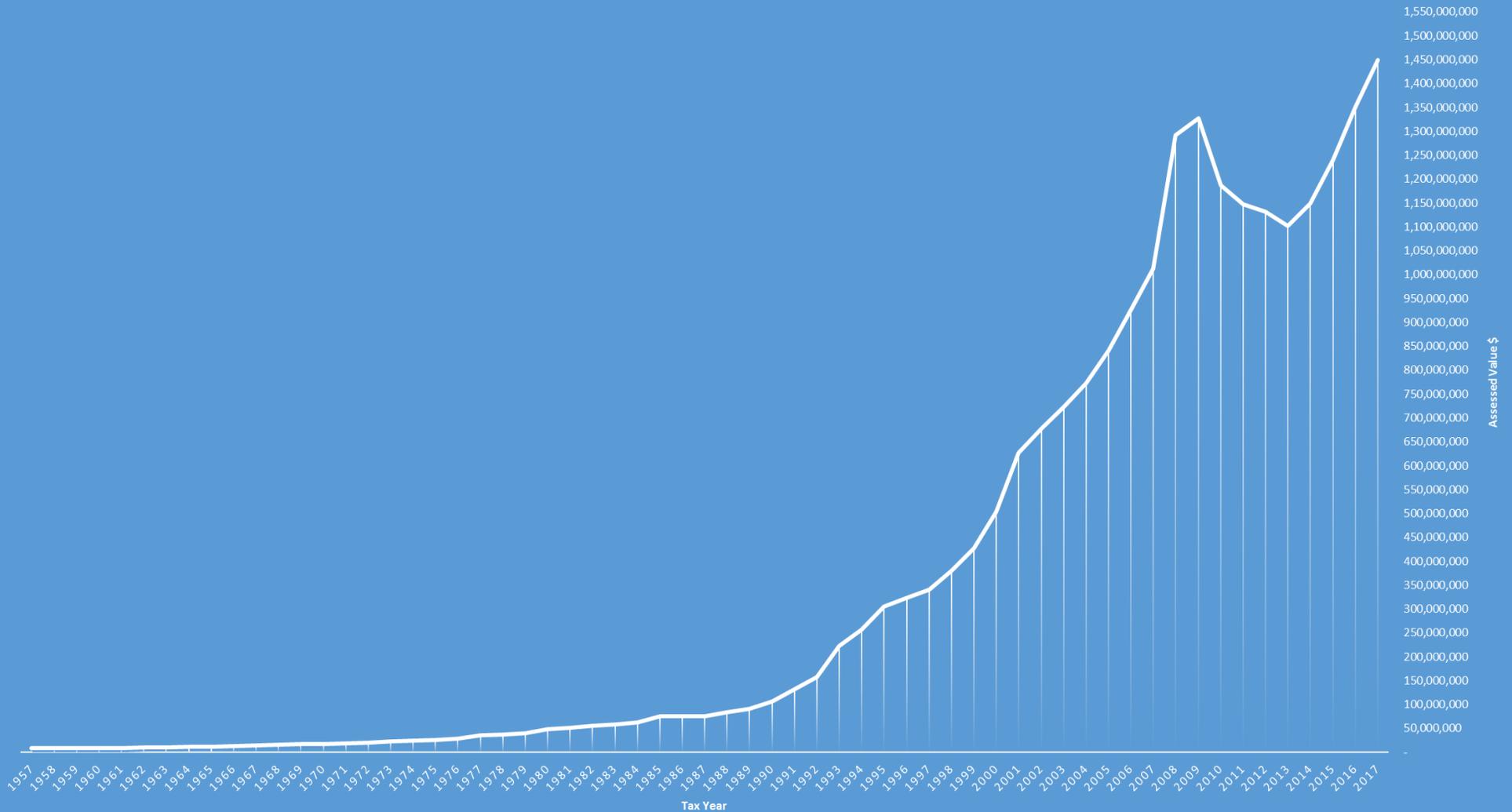
Based on current market value and increases in prices of home sales, the County’s assessed value increased 16.8% in 2018. For FY2019, budgeted General Fund property taxes account for 25% of revenues collected and account for 22% of the general fund appropriations.





	Mill Levy Breakdown									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total Primary Government	6.034	6.195	6.222	6.169	6.466	6.442	6.525	6.771	7.068	
Total Component Unit	2.514	2.404	2.377	2.43	2.688	2.712	2.629	2.383	2.086	
Total Entity Wide	8.548	8.599	8.599	8.599	9.154	9.154	9.154	9.154	9.154	

TETON COUNTY PROPERTY TAX ASSESSED VALUATION



Payments in Lieu of Property Tax Revenues

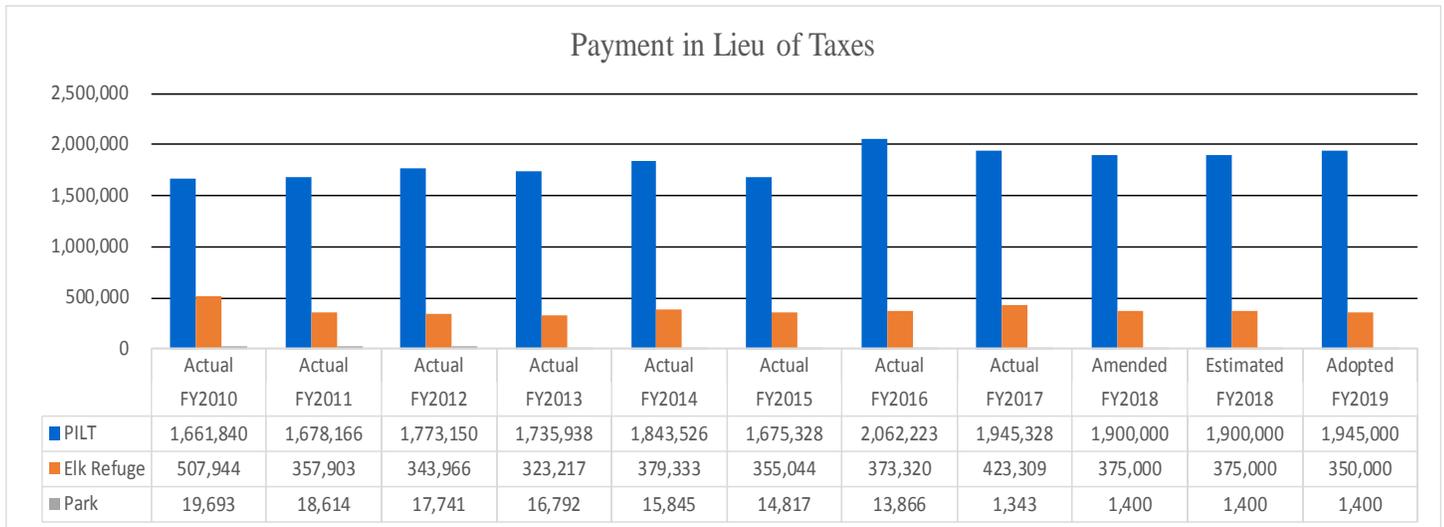
Payments in Lieu of Property Tax (PILT) funds pay for the County’s more than 2.5 million acres of property on federal land. The program was initiated by Congress in 1976 to reimburse counties for a portion of the costs associated with having federal land in the County, but with no method to tax for the 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/>

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.

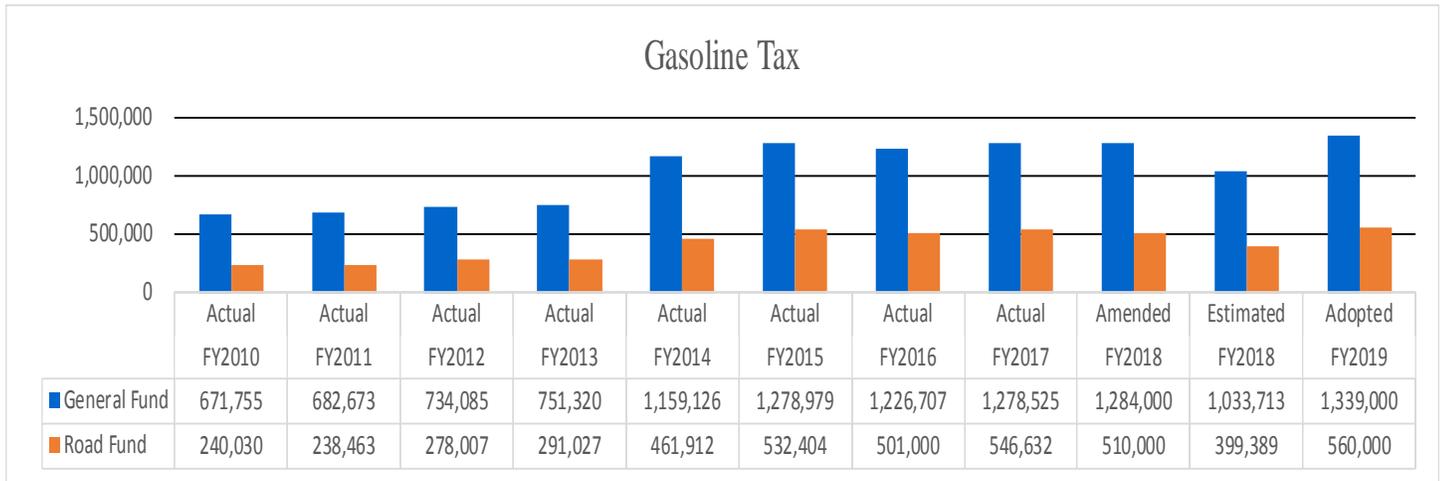
Due to the variation in funding each year, PILT should not be viewed as a revenue source in perpetuity. Once approved, there are two formulas used to determine each county’s share. One is a flat rate per acre with no deductions, and one uses a higher rate per acre, but with deductions, including what 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 FY2019, the County is budgeting for \$1,945,000, 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.

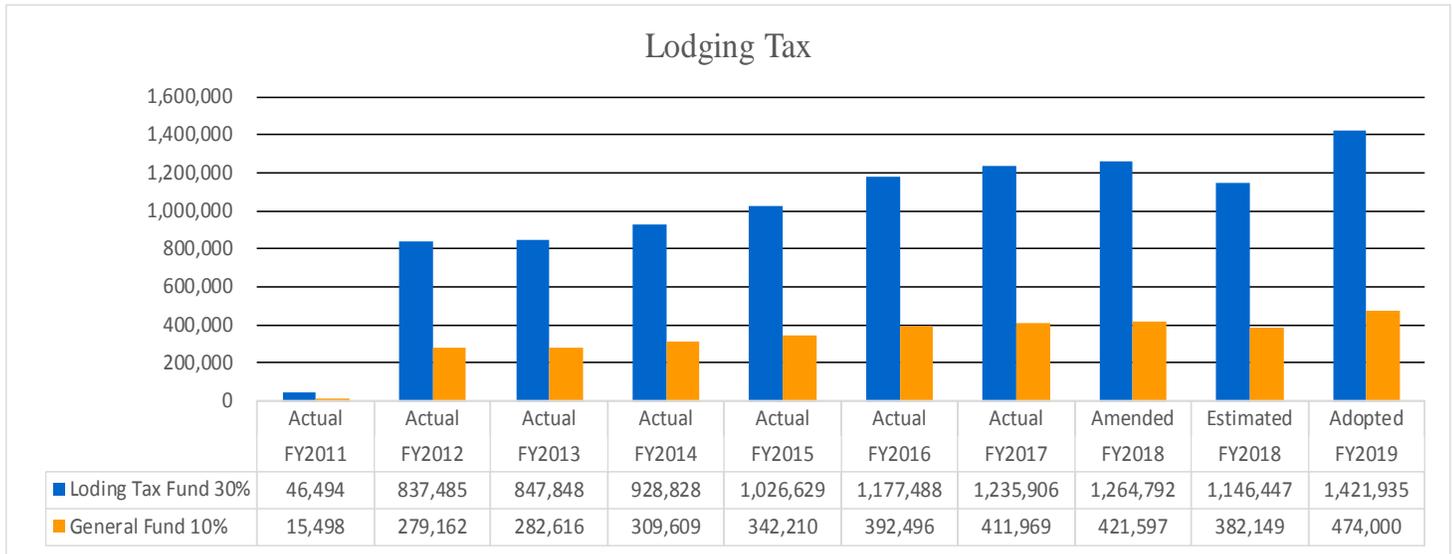
Article 15, Section 16 of the Wyoming constitution requires that all funds derived from fuel taxes shall be used for costs for construction, reconstruction, maintenance and repair of public highways, county roads, bridges and streets, alleys and bridges in cities and towns. The County Gas taxes received 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 FY2018 estimates, the County is budgeting \$1,339,000 for FY2019.



Lodging Tax Revenues

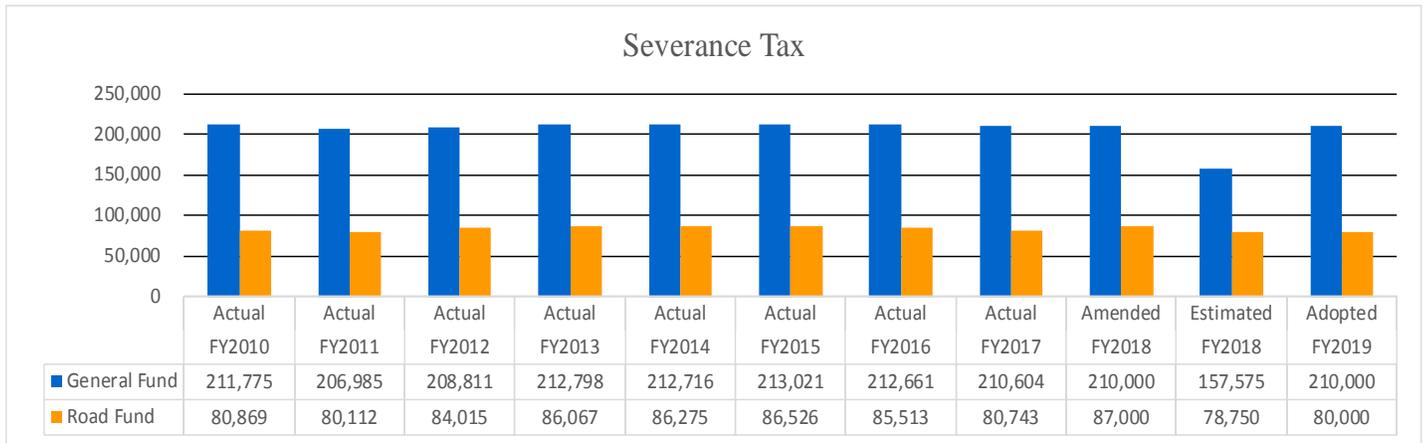
Wyoming statute allows counties to impose an excise tax not to exceed 4% on the sales price of lodging for which the primary purpose is for local travel and tourism promotion. In Teton County, the lodging tax is a voter approved 2% excise tax on lodging services within Teton County that is authorized 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. Lodging Tax will be on the ballot in November 2018 asking voters to extend the 2% tax. 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 12% increase: \$157,143 to the Lodging Tax Fund and \$52,403 to the General Fund.



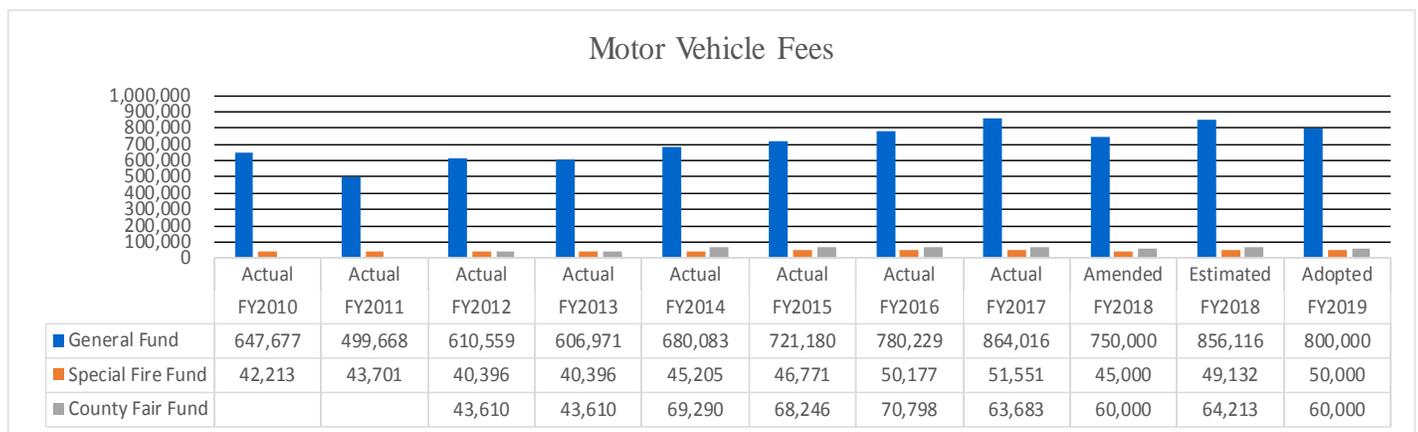
Severance Tax Revenues

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 \$800,000 in FY2019.

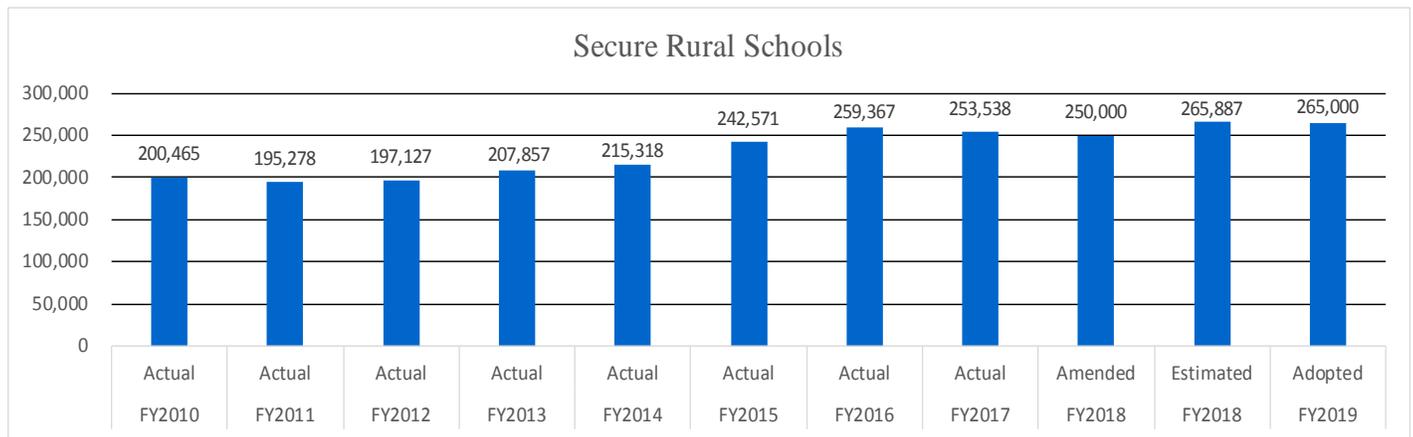


Secure Rural Schools Fund

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>

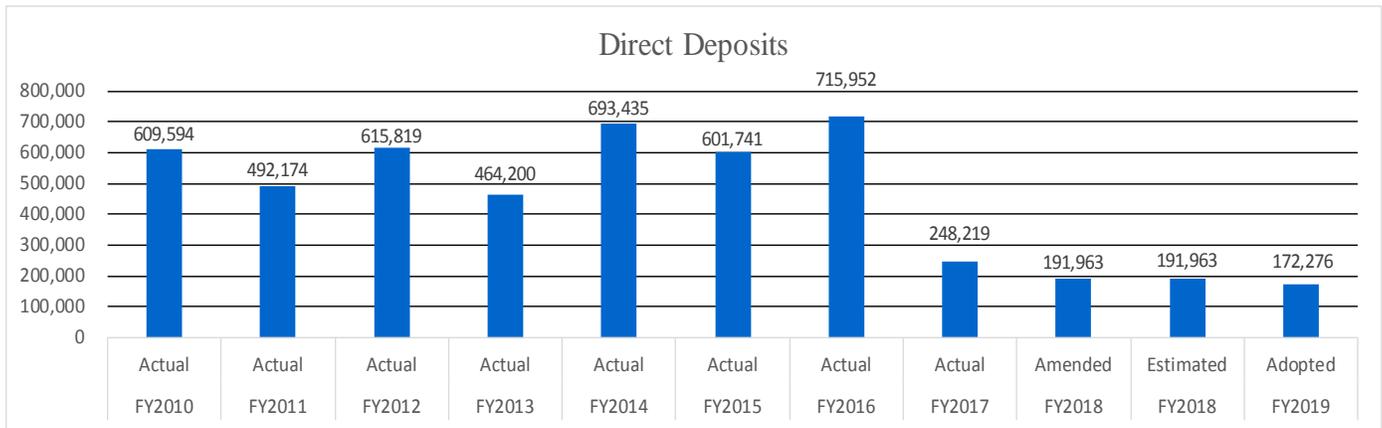
These Secure Rural School funds are sent to the state by the federal government and distributed by the State Treasurer. Similar to PILT, these funds should not be viewed as a permanent revenue source. 100% of these funds go to the County Road Special Revenue Fund for maintenance on County owned road infrastructure. The County is budgeting for \$265,000 in FY2019.



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 FY2019 direct county aid amount is \$18,462,500 of which Teton County is budgeted to receive \$172,276. 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 \$19,687 in the FY2019 budget.



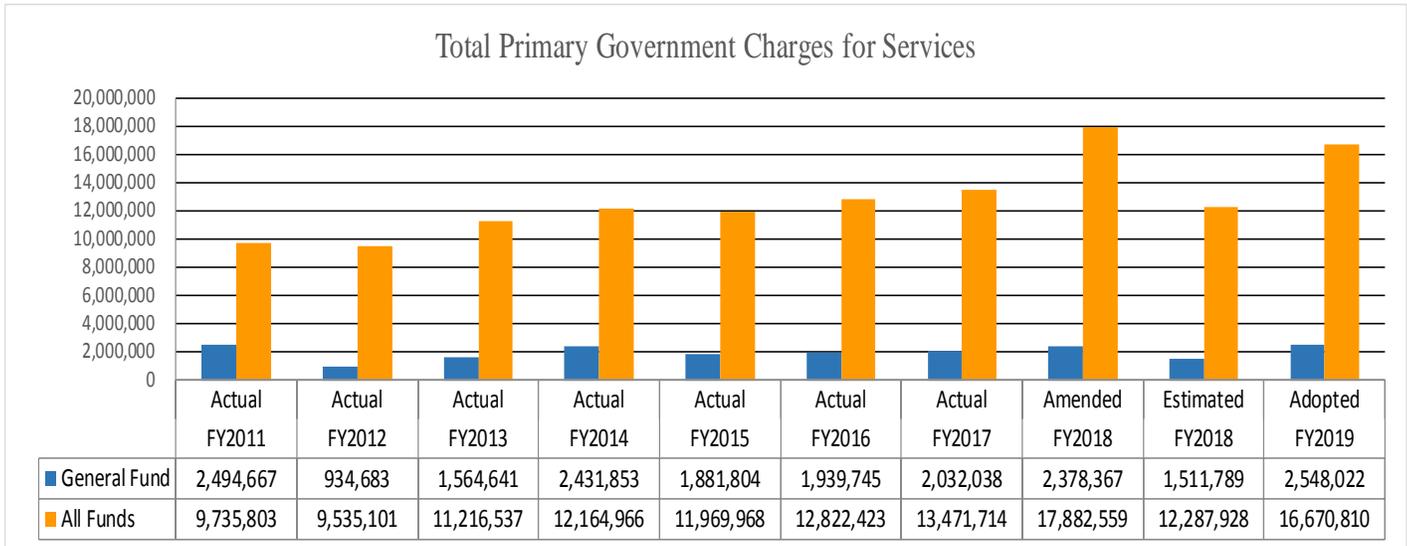
Charges for Services

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:	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2019 Estimated	FY2019 Adopted
General	934,683	1,564,641	2,431,853	1,881,804	1,939,745	2,032,038	2,378,367	1,511,789	2,548,022
Special Fire	231,594	371,840	644,769	414,487	265,304	279,553	544,992	272,676	531,569
Fire/EMS	1,158,438	1,010,275	1,503,186	1,471,839	2,074,335	1,773,525	1,723,854	1,667,748	2,168,046
Enhanced 911	275,183	280,728	285,487	293,716	298,373	309,191	281,681	246,890	305,000
Housing Authority	602,357	1,431,503	0	0	0	121,144	204,732	179,726	285,701
Road	65,919	67,000	0	0	0	0	0	0	0
Parks & Recreation	2,312,420	2,470,032	2,559,114	2,891,331	3,221,830	3,363,819	7,069,720	3,011,109	4,940,025
County Fair	462,305	426,785	522,865	451,429	434,815	443,803	497,952	501,650	473,850
ISWR	3,492,202	3,593,733	4,217,692	4,565,362	4,588,021	5,148,641	5,181,261	4,896,340	5,418,597
Total	9,535,101	11,216,537	12,164,966	11,969,968	12,822,423	13,471,714	17,882,559	12,287,928	16,670,810

Total Primary Government Charges for Services



Performance Measures

Best Practice guidelines from the Government Finance Officers Association (GFOA) include Performance Measures. The GFOA states that, “Performance Measures are used by governments to collect information about operational activities, achievement of goals, community conditions, or other environmental factors to better understand a situation and make informed decisions. The use of performance data should be integral to an organization’s decision making processes and leaders within an organization should set expectations that key decisions are supported by evidence.”

For FY2019’s budget, Teton County has implemented Performance Measures to help in the overall well-being of the County. Within the general fund departmental budgets, special revenue fund budgets, and the capital projects fund budgets, Performance Measures are included in the highlight page of each budget page. The County is taking a thoughtful and strategic approach to Performance Measures. It is the County’s goal to have an entire section of Performance Measures by service area starting with the FY2021 budget. This will allow enough time for Elected Offices and departments to evaluate what they are tracking, why they are tracking it, and how these Performance Measures will make the Elected Office or department and the County as a whole better. This all aligns with the Strategic Plan of the County aimed at Organizational Excellence, Environmental Stewardship, Economic Sustainability, and a Vibrant Community.

This is a work-in-progress and started with the County being awarded it’s first-ever GFOA Distinguished Budget Presentation Award for the FY2018 budget. One area of the budget review from GFOA that was assessed was Performance Measures and it was noted that, “objective measures of progress toward accomplishing the government’s mission as well as goals and objectives for specific units and programs should be provided.” For the FY2018 budget document, the County did not report Performance Measures, thus, these measures and objectives are being added in this FY2019 budget narrative. The County’s goal is to have an entire section of Performance Measures for its FY2021 budget with Performance Measures broken out by service area: Administration/Finance, Public Safety, Infrastructure, Justice, Health and Human Services, Park and Recreation, and Community Development.

Teton County, Wyoming

General Fund

Departmental Budgets

Year Ending June 30, 2019

Note: see [Appendix J](#) for account ledger detail supporting the following Departmental, Special and Capital Fund Budgets

Board of County Commissioners

2 employees

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@tetoncountywy.gov or commissioners@tetoncountywy.gov, www.tetoncountywy.gov

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

The Teton County Board of County Commissioners' primary responsibilities include setting policy regarding land use, establishing the annual County budget and other fiscal policy, apportioning and levying property taxes, and establishing County policy. The Administration Department is responsible to the Board of County Commissioners for all aspects of internal operations.

Fiscal Year 19 Budget Highlights

The most significant change in the FY2019 Commissioners budget is a substantial reduction in the total requests due to the separation of General Services and Public Information expenses, which are now reflected in a freestanding General Services Department budget. Several initiatives are planned to help advance the goal of improved public engagement. Specifically, monies are included in this year's budget request to purchase and install larger TV monitors in the Board of County Commissioners' chambers for public viewing, to increase the number of public meetings that can be streamed and archived from 100 per year to 250 per year, and to support a public "brown bag lunch" series. In anticipation that the Wyoming Public Lands Initiative will be completed early in FY2019, FY2018's request of \$28,000 for facilitation services is reduced to \$5,000 for FY2019. Lastly, \$10,000 in discretionary funds are included in a project account that will allow Commissioners the ability to align expenditures with projects that address a pressing Board-related priority.

Performance Measures

Public Engagement through open public meetings.

	FY16	FY17	FY18
Number of BCC Meetings	136	127	136

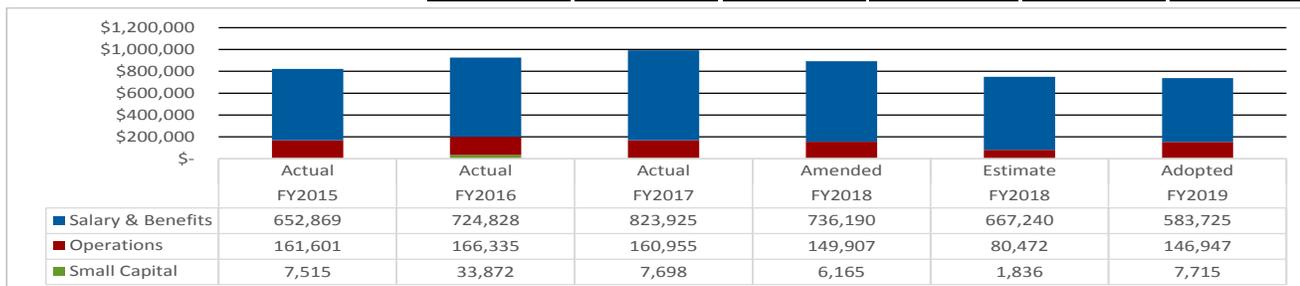
Board of County Commissioners' meetings streamed and archived to the Teton County website for public access.

	FY16	FY17	FY18
BCC Meetings Streamed/Archived	Streamed Only	Streamed and Archived	Streamed and Archived

Special Event Applications processed in a timely manner.

	FY16	FY17	FY18
Number of Special Event Applications Processed	0	0	18

County Commissioners Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	652,869	724,828	823,925	736,190	667,240	583,725
Operations	161,601	166,335	160,955	149,907	80,472	146,947
Small Capital	7,515	33,872	7,698	6,165	1,836	7,715
Total	821,985	925,035	992,578	892,262	749,548	738,387



County Clerk

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

1 Elected Official
 12 employees

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

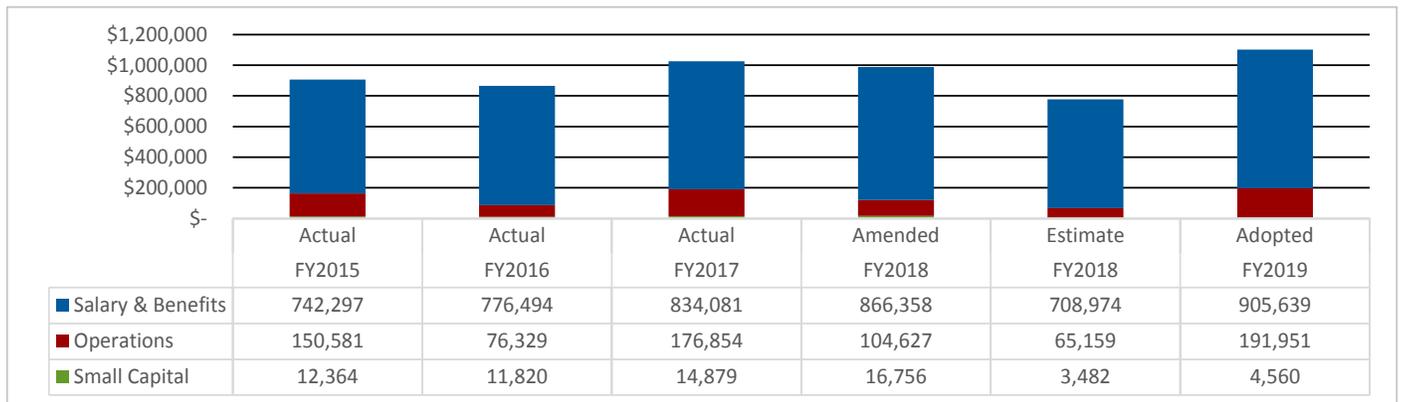
Fiscal Year 19 Budget Highlights

The County Clerk’s budget has increased by 11.6 % for FY2018, which is attributed to the state requirement of conducting two elections, the Primary and General, in the fall of 2018. 82.2% of the total budget is attributed to Salaries and Benefits.

Performance Measures

For FY2019, there were no Performance Measures provided in time for publication.

County Clerk Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	742,297	776,494	834,081	866,358	708,974	905,639
Operations	150,581	76,329	176,854	104,627	65,159	191,951
Small Capital	12,364	11,820	14,879	16,756	3,482	4,560
Total	905,242	864,643	1,025,814	987,741	777,615	1,102,150



County Treasurer

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

1 Elected Official 8 employees

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 19 Budget Highlights

The Departmental Budget addresses the Treasurer Office statutorily required functions. The Treasurer budget consists of 91% in personnel costs and 9% 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 FY2019 budget request reflects a 1.29% decrease due to retention and retirement of long-term career employees. The service level (receipted revenue and MVR registrations) has returned to pre-recession numbers. Small capital requests are for computer/printer scheduled replacements.

Performance Measures***FY2017 Information:***

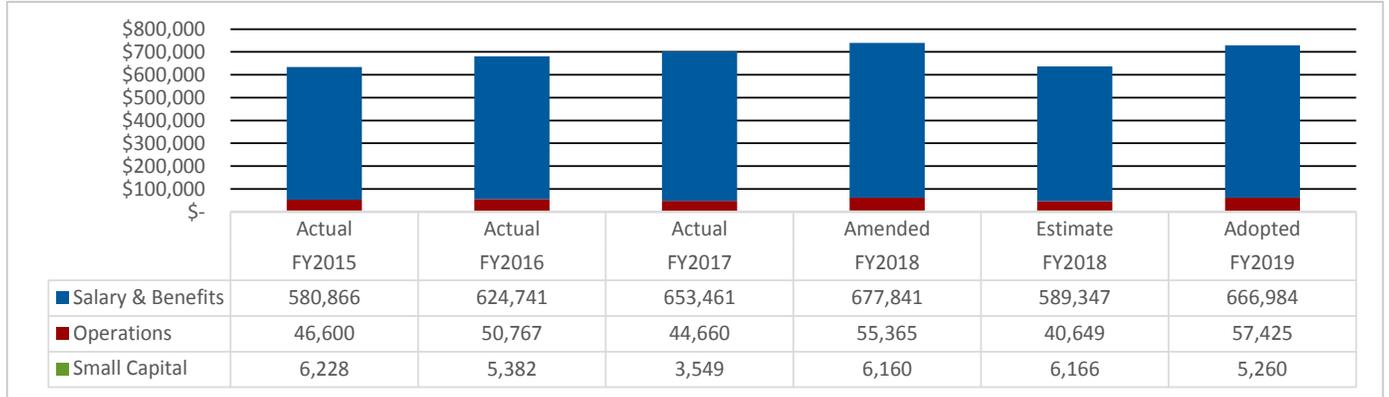
Overall revenue received in Treasurer Office - \$173,387,709, an increase of 9.42%
 Number of Vehicle Registration Transactions – 43,840, an increase of 2.89%
 Each of the 43,840 vehicle registrations were issued a new 2017 license plate
 Number of 2016 Property Tax collection transactions – 24,203, only a decrease of 0.28%
 Number of manual Misc. Receipt transactions – 3,441, a decrease of 3.10% due to EFT transactions
 Number of General Ledger Journal Entries – 2,498, increase of 7.90% due to EFT transactions
 Property Tax Collection rate – 99.992%

Tax Payments by Year

	2012	2013	2014	2015	2016	2017	2016 - 2017 Year over Year
ACH Transactions	448	855	1,021	1,231	1,304	1,575	20.8%
Credit Card Transactions	2,711	5,885	6,911	7,981	9,077	10,116	11.4%
Total Transactions	3,159	6,740	7,932	9,212	10,381	11,691	12.6%
ACH Dollars	\$ 1,660,268	\$ 2,773,458	\$ 3,909,639	\$ 4,696,579	\$ 6,010,608	\$ 8,668,551	44.2%
Credit Card Dollars	\$ 1,486,593	\$ 2,769,080	\$ 3,187,443	\$ 3,906,149	\$ 4,719,654	\$ 5,783,694	22.5%
Total Dollars	\$ 3,146,861	\$ 5,542,538	\$ 7,097,083	\$ 8,602,727	\$ 10,730,262	\$ 14,452,245	34.7%

Approximate Yearly Motor Vehicle Registrations	
FY2016	36,000
FY2017	38,000
FY2018	40,000

County Treasurer Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	580,866	624,741	653,461	677,841	589,347	666,984
Operations	46,600	50,767	44,660	55,365	40,649	57,425
Small Capital	6,228	5,382	3,549	6,160	6,166	5,260
Total	633,694	680,890	701,670	739,366	636,162	729,669



County Assessor

Melissa Shinkle, County Assessor
 Teton County Administration Building, Suite 583, 200 S. Willow Street
 PO Box 583, Jackson, WY 83001
 (307) 733-4960, mshinkle@tetoncountywy.gov, www.tetoncountywy.gov/assess/

1 Elected Official
 6 employees

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 19 Budget Highlights

Each year, the Teton County Assessor and Staff are charged with placing a fair market value on approximately 14,000 parcels in Teton County. Per Department of Revenue Rule, the Assessor and Staff must review each parcel one time every six years to insure accurate data exists in the CAMA system on land and improvement characteristics. To accomplish that task, our Appraisers would need to visit approximately 2,300 parcels per year, which proves to be very difficult as staff shortages and inclement weather often prohibit physical inspections. Recognizing the challenges this requirement presents, the Department of Revenue approved an alternative to physical inspections by using Orthophoto images and Low level oblique images. To increase productivity and efficiency, the Board approved \$175,000 in FY2019 specifically for the implementation of highly accurate and widely used oblique photography to assist in the appraisal of property.

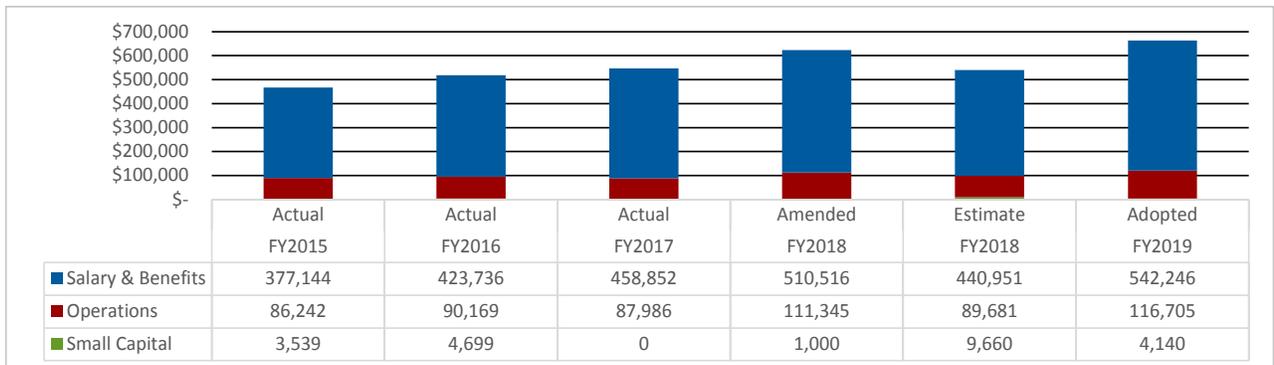
The Teton County Assessor’s FY2019 budget reflects slight increases in professional services, software, travel and training and employee wages and benefits equating to an overall increase of 6.5%.

For 2018, Teton County’s total Market Value was \$17,786,799,243, with an assessed value of \$1,693,614,817, all of which is carefully analyzed and computed by the Teton County Assessor’s Office, and meticulously reviewed by the State Board of Equalization.

Performance Measures

For FY2019, there were no Performance Measures provided in time for publication.

County Assessor Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	377,144	423,736	458,852	510,516	440,951	542,246
Operations	86,242	90,169	87,986	111,345	89,681	116,705
Small Capital	3,539	4,699	0	1,000	9,660	4,140
Total	466,925	518,604	546,838	622,861	540,292	663,091



County Sheriff

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

1 Elected Official
 38.8 employees

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.

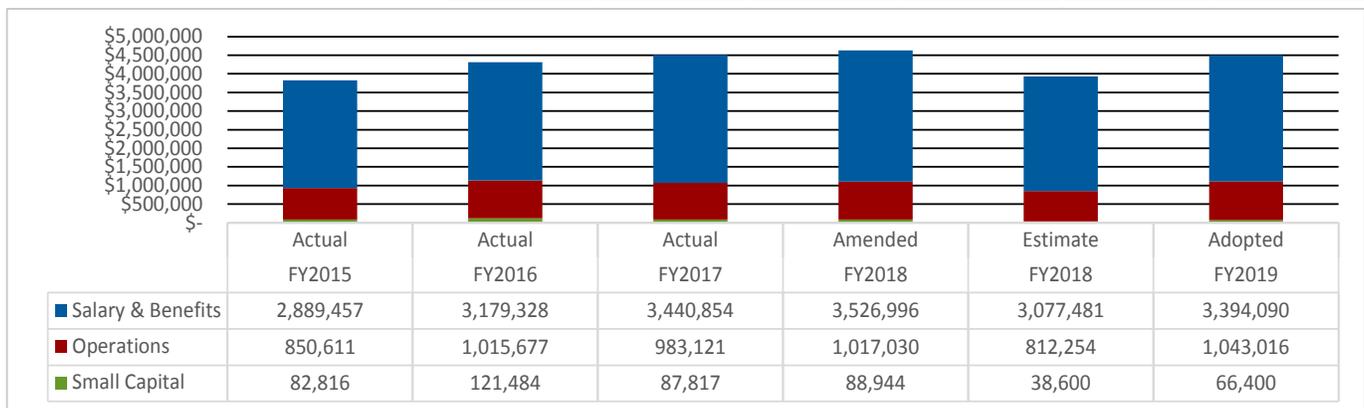
Fiscal Year 19 Budget Highlights

The overall budget is down even with the county wide increases in salaries from the compensation survey. Funding for positions which are not anticipated to be filled this year were eliminated from the budget. Search and Rescue expenditures are lower this year with no large expenditures foreseen. Three new patrol vehicles will be purchased again this year with minor increases in the build out cost.

Performance Measures

The Sheriff’s Office fleet of vehicles consist of 47, including Search & Rescue.
 Our Patrol covers over 4000 square miles of County roads.
 Average response time is anywhere from 10 to 15 minutes per call.
 Our Dispatch center handled over 48,112 calls this year.
 We are hopeful our new Zuercher software will help us in acquiring the data we need to help with the budgetary process.

County Sheriff Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	2,889,457	3,179,328	3,440,854	3,526,996	3,077,481	3,394,090
Operations	850,611	1,015,677	983,121	1,017,030	812,254	1,043,016
Small Capital	82,816	121,484	87,817	88,944	38,600	66,400
Total	3,822,884	4,316,489	4,511,792	4,632,970	3,928,335	4,503,506



County Attorney

Steve Weichman, County Attorney
 180 S. King Street
 PO Box 4068, Jackson, WY 83001
 (307) 733-4012, www.tetoncountywy.gov/atrnry

1 Elected Official
 9 employees

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 19 Budget Highlights

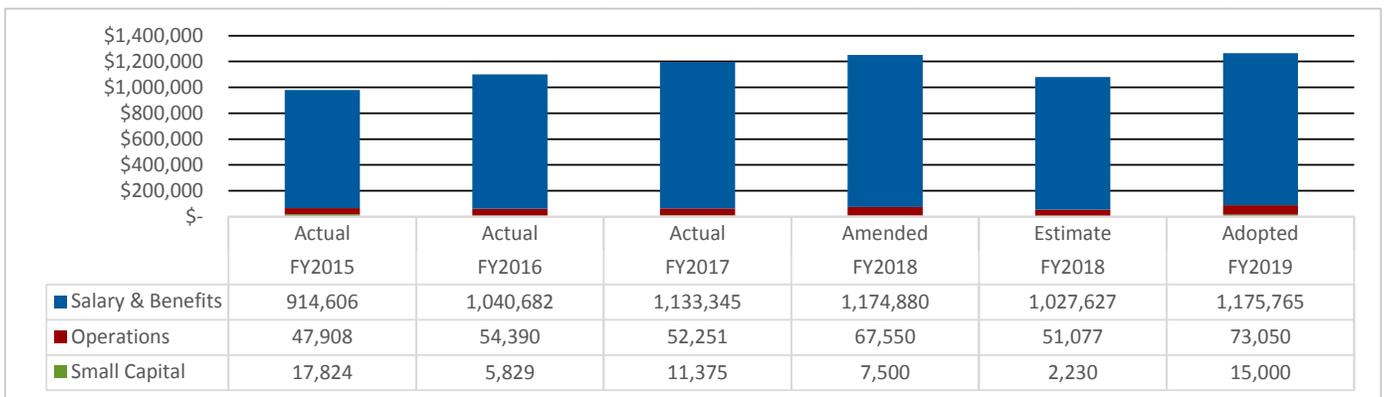
The FY2019 County Attorney’s budget is relatively consistent with previous years. Our operations budget is similar to our operations budget in 1996. Salaries continue to inch upward (consistent with the County Salary Matrix) as our employees continue to accrue seniority. Our Computer and Office Supply budget have increases as we look to upgrade our hardware and software programs used. 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.

Performance Measures

For FY2019, there were no Performance Measures given in time for publication.

County Attorney Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	914,606	1,040,682	1,133,345	1,174,880	1,027,627	1,175,765
Operations	47,908	54,390	52,251	67,550	51,077	73,050
Small Capital	17,824	5,829	11,375	7,500	2,230	15,000
Total	980,338	1,100,901	1,196,971	1,249,930	1,080,934	1,263,815



Sheriff - Communications

16 employees

Lynda Rudolph, Communications Supervisor
 175 S. Willow Street
 PO Box 1885, Jackson WY 83001
 (307) 733-2331, 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

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.

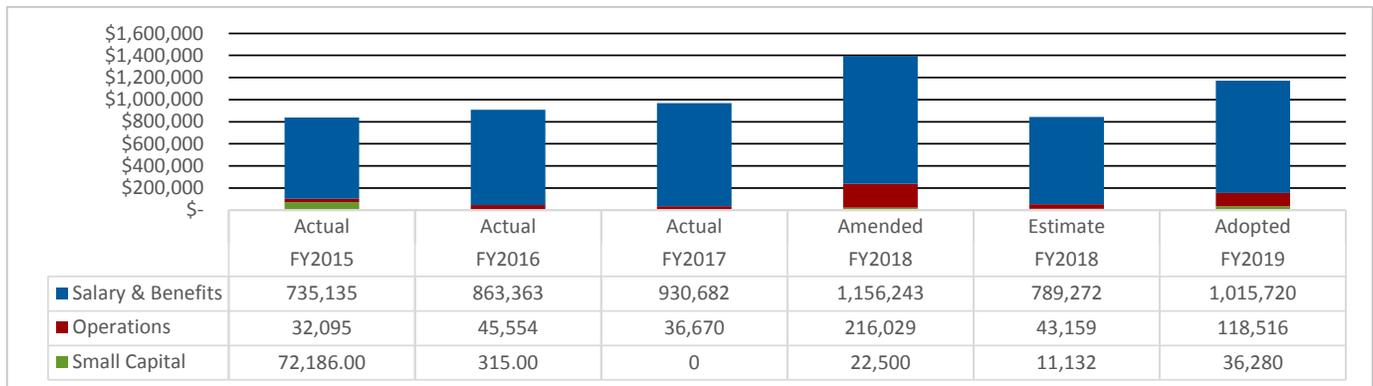
Fiscal Year 19 Budget Highlights

The total Sheriff Communications budget shows an overall decrease of 19.2% from the FY2018 budget. A large factor in this decrease was the 61% decrease in the radio/equipment maintenance due to the radio system being updated in FY2016 and a great deal of maintenance on the radios was completed in FY2017. Wages are also down 13.8% for the FY2019 budget. The decrease in wages is due to not fully funding all the positions this budget cycle. Sheriff’s Office Communications has not been fully staffed for many years so those open positions were not fully funded for the FY2019 budget.

Performance Measures

Sheriff’s Office Communications has continued to operate with low staffing levels. The calls for service so far are down from 53,193 in FY2017 to approximately 42,145 in FY2018, a decrease in calls of 26.2%.

Dispatch Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	735,135	863,363	930,682	1,156,243	789,272	1,015,720
Operations	32,095	45,554	36,670	216,029	43,159	118,516
Small Capital	72,186.00	315.00	0	22,500	11,132	36,280
Total	839,416	909,232	967,352	1,394,772	843,563	1,170,516



County Engineer

Sean O’Malley—Public Works Director/Amy Ramage—Engineering Manager
 320 S. King Street
 Jackson, WY 83001
 (307) 732-8580, somalley@tetoncountywy.gov, www.tetoncountywy.gov/1278/Engineering-Services

5.5 employees

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 departments’ infrastructure projects including Pathways, Road & Levee, ISWR, Facilities, and Parks and Recreation.

Fiscal Year 19 Budget Highlights

The FY2019 operations budget for Engineering is \$1,057,036, which is slightly lower than FY2018. Revenue generated by floodplain permitting, bridge permitting, sewer fees, and other fees is somewhat insignificant relative to expenses. Significant items include: South Park Area planning (\$300k with \$150k from Town of Jackson), Urban Systems match (\$80k), Stateline Road and Bridge (\$1.5m), Wildlife Crossings (\$150k), Spring Gulch Road (\$500k with County Road fund also contributing), Cattleman’s Bridge Mitigation Area (\$250k), Tribal Trails (\$400k), and Gros Ventre Road (\$40k).

Performance Measures

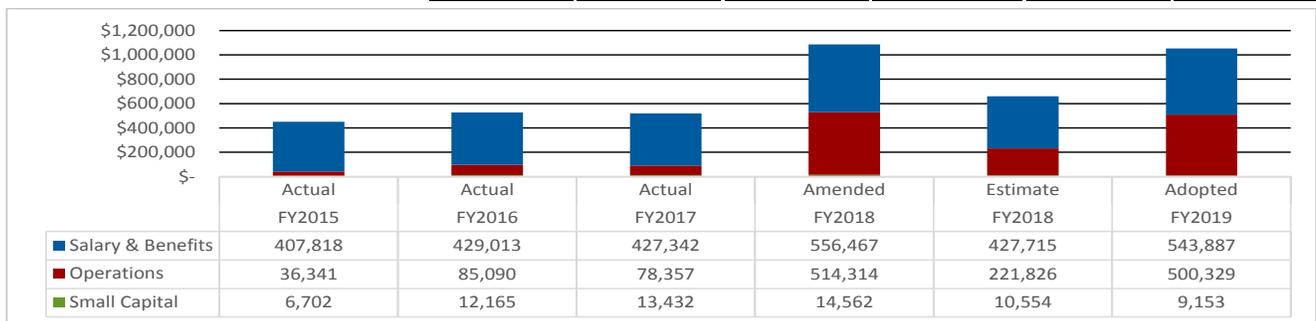
Permit volume (note that permits are tracked by calendar year, not fiscal year):

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Grading permits	143	166	138
Small wastewater facility permits	85	119	116
Floodplain permits	10	12	18

Capital Project \$ managed by Engineering Staff: FY2019 (\$3.7m)

Note that Engineering staff also performs design and project management for many other projects allocated in Pathways, ISWR, Road & Levee and Parks and Recreation budgets.

County Engineer Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	407,818	429,013	427,342	556,467	427,715	543,887
Operations	36,341	85,090	78,357	514,314	221,826	500,329
Small Capital	6,702	12,165	13,432	14,562	10,554	9,153
Total	450,861	526,268	519,131	1,085,343	660,095	1,053,369



County Coroner

Brent Blue, County Coroner
 PO Box 1727, Jackson WY 83001
 (307) 690-8002, bblue@tetoncountywy.org, www.tetoncountywyo.gov/258/Coroner

1 Elected Official
 .10 employees

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 19 Budget Highlights

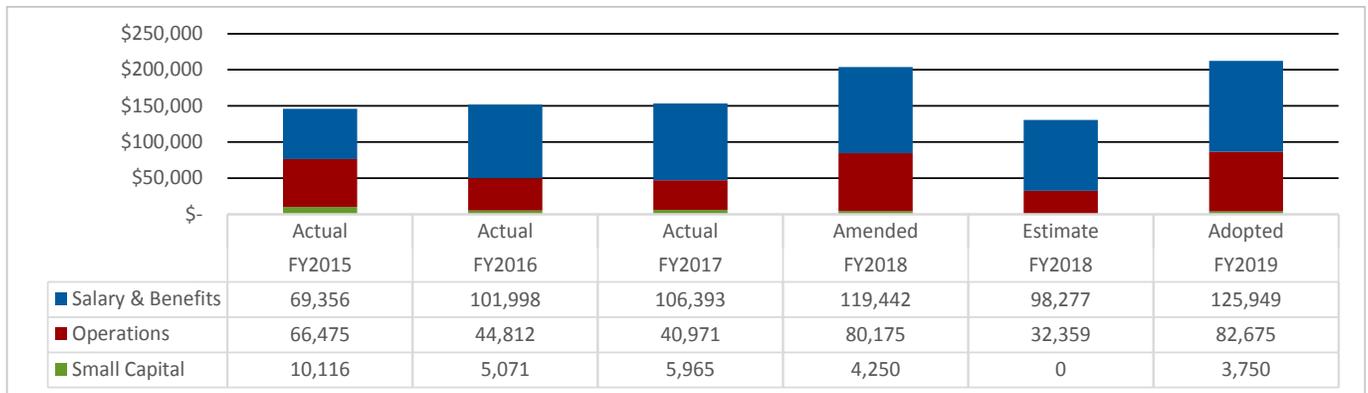
The Coroner’s Office budget reflects an increase of 4.2%. This is mainly due to a cost of living increase for deputy coroners and for slight increase in autopsy/toxicology costs due to increases from suppliers. The coroner’s actual expenditures vary from year to year due to the variable number of deaths, the intensity of investigation required, and required continuing POST requirements for staff. For FY2018, as of May 31, the Coroner’s office is approximately 28% under budget. The FY2017 new vehicle expense was fulfilled as well as the remodeled morgue. Thus large capital expenditures are not anticipated in the near future. The Coroner’s Office is dedicating more expenditures to ongoing maintenance of existing equipment and facilities.

Performance Measures

	2017	2018
Coroner’s cases and investigations	33	34
Coroner’s Inquests	0	1
Indigent burials	2	3

The average number of Coroner’s cases per year is 35 but is highly variable.

County Coroner Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	69,356	101,998	106,393	119,442	98,277	125,949
Operations	66,475	44,812	40,971	80,175	32,359	82,675
Small Capital	10,116	5,071	5,965	4,250	0	3,750
Total	145,947	151,881	153,329	203,867	130,636	212,374



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.wyoextension.org/tetoncounty

0 employees
 Salary & Benefit info is reimbursement to UWE

Mission Statement

The University of Wyoming Extension (UWE) 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 19 Budget Highlights

The Departmental budget covers administrative support (69%) and programmatic support (31%) for the local UWE Programming. UWE develops local programs to address local issues in five initiative areas: **Community Development Education** which seeks to empower organizations, enterprises and individuals by providing them with skills needed to affect change, CDE program list can be seen at: <http://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 <http://www.uwyo.edu/uwe/programs/ag-and-natural-resources.html#rural-living>) and **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 Nutrition and Food Safety area position is currently vacant in the West area because of budget constraints on campus. Cen\$ible Nutrition is offered in the county.

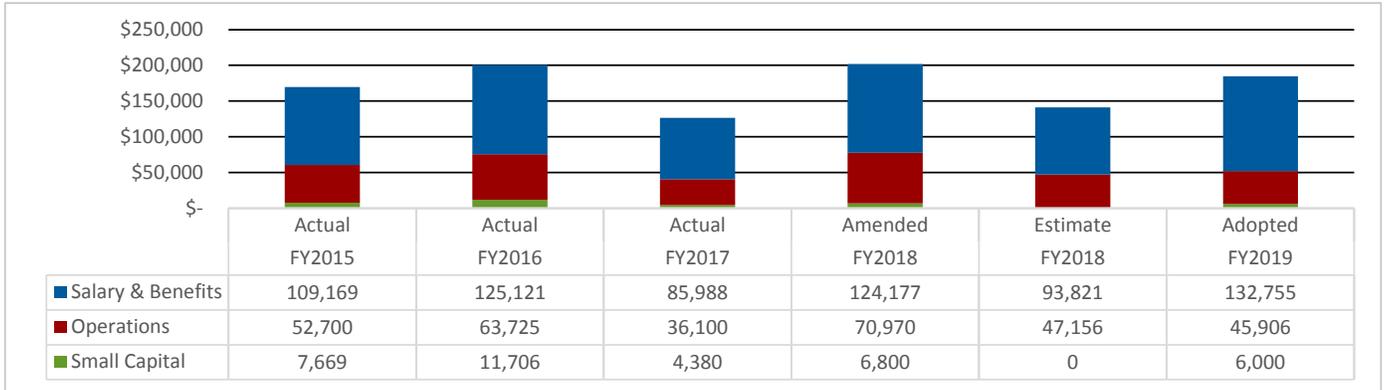
The Salary & Benefits portion of the county budget supports the salary for a full time secretary and seasonal office assistant and pays half of the 4-H Educators salary, it is a reimbursement back to UW. Area Educator's salary is paid by UW.

Goal – UWE will enhance capacity for success and resiliency of the Teton County's people, organizations and businesses through educational opportunities.

Performance Measures

	FY2018 Data	FY2019 Target
Educational Engagement Outputs:		
• Number of presentations	111	3% increase
• Number of publications (bulletins, books, journal articles, etc.)	20	10% increase
• Number of digital outputs (videos, blogs, etc.) & online courses	22	10% increase
• Number of direct contacts	5,160	3% increase
• Number of indirect contacts	3,982	3% increase
Community Engagement Outputs:		
• Number of community events & technical assistance	41	+1
• Number of community collaborations (government, commodity groups, coalitions, etc.)	20	+1
Outcomes:		
• Number of clientele who received certifications (Mediation/Leadership/Pesticide Applicator Training/Graduates in CNP)	169	3% increase
• Number of youth in 4-H programs	207	3% increase
• Number of volunteers	38	Maintain adequate volunteers

Agricultural Extension Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	109,169	125,121	85,988	124,177	93,821	132,755
Operations	52,700	63,725	36,100	70,970	47,156	45,906
Small Capital	7,669	11,706	4,380	6,800	0	6,000
Total	169,538	200,552	126,468	201,947	140,977	184,661



Clerk of Court

Anne C. Sutton, County Clerk of Court
 Teton County Courthouse, Second Floor
 PO Box 4460, Jackson, WY 83001
 (307) 733-2533, codc@tetoncountywy.gov, www.tetoncountywy.gov/codc/

1 Elected Official 4.5 employees

Mission Statement***Our office specific customer service statement:***

We are thorough, trustworthy, respectful, and committed to learning and continuous improvement.

We have also adopted the new county mission and values:

Mission: To serve the public by supporting and enhancing a healthy, safe and thriving community.

Values: Service, Collaboration, Accountability, Excellence, Positivity and Innovation.

Department Function

Serve as custodian of the District Court's case records and assist the judges' offices and legal community.

Manage the court's jury pool and child support information.

Record and distribute court payments.

Process search, access and copy requests related to our public records.

Process passport applications.

Manage and track court appeals and schedule and track involuntary hospitalization hearings.

Fiscal Year 19 Budget Highlights

Staffing level is steady. Salary/benefit amounts incorporate the FY2018 salary matrix change and annual merit increases. A few non-salary line items show modest increases. Two increases are for importing historical case index information (since 1923) into the new case management system we are scheduled to migrate to in 2019 (Professional Services) and for making needed updates to work stations (Small Capital below). A third increase is in Jurors/Witnesses/Fees, due to a larger than usual trial schedule currently set for FY19. The budget is a best estimate of juror expenses. Funds are only used if/when trials are held. 8 of 32 line items (25% of line items) representing \$165,300 in expenditures (26% of budget) are required county payments by statute and/or court partner requests that are paid for through the Clerk of District Court budget (Extra Hire=court commissioners used, Misc. Court expenses, Juror/Witness fees, District Judge Expenses, Public Defenders Office, Court Appointed Attorney, Law Library, Court Ordered Expenses).

Performance Measures

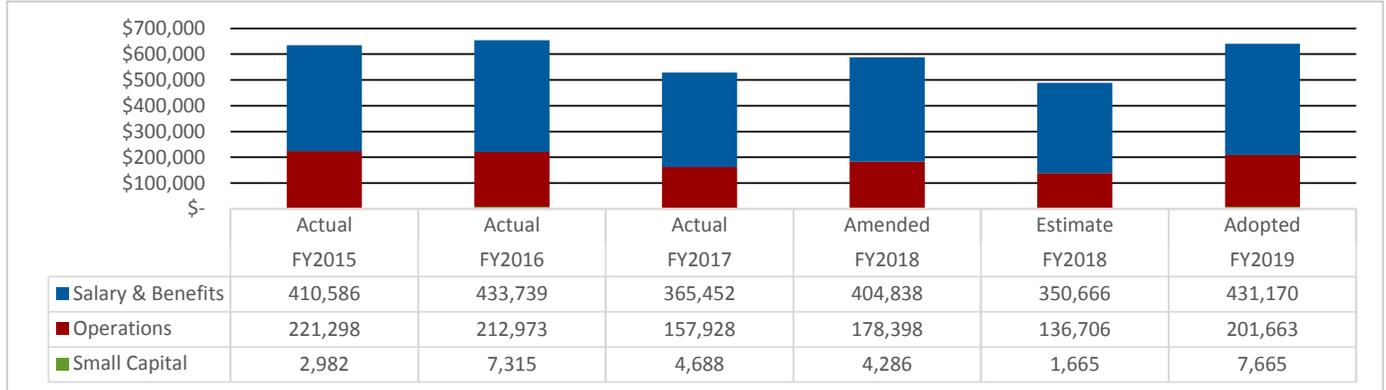
Office staff react to the work demand that court cases and patrons require of and/or initiate with the office. Staff strives to meet that work demand as effectively and efficiently as possible. Staff works to incorporate new technology and update operations to address evolving opportunities and needs.

Outputs include, but are not limited to:

	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 estimate</u>
Total new cases opened	395	360	380
Court documents processed	9,716	10,001	10,000
Passport applications processed	1,121	1,142	1,150
Background/search checks completed		1973*	2,000
Size of jury pool managed for annual term		750	1,000
New appeals processed and tracked	36	34	35
Involuntary hospitalization hearings arranged	47	32	40

**this number is approximate*

Clerk of Court Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	410,586	433,739	365,452	404,838	350,666	431,170
Operations	221,298	212,973	157,928	178,398	136,706	201,663
Small Capital	2,982	7,315	4,688	4,286	1,665	7,665
Total	634,866	654,027	528,068	587,522	489,037	640,498



Circuit Court

The Honorable James L. Radda, Circuit Court Judge
 Erin Munk, Chief Clerk
 Teton County Courthouse, 180 S. King Street
 PO Box 2906, Jackson, WY 83001
 (307) 733-7713, emunk@courts.state.wy.us, www.tetoncountyywy.gov/jc

0 employees
 Budget funded by State of Wyoming and Wyoming Supreme Court

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

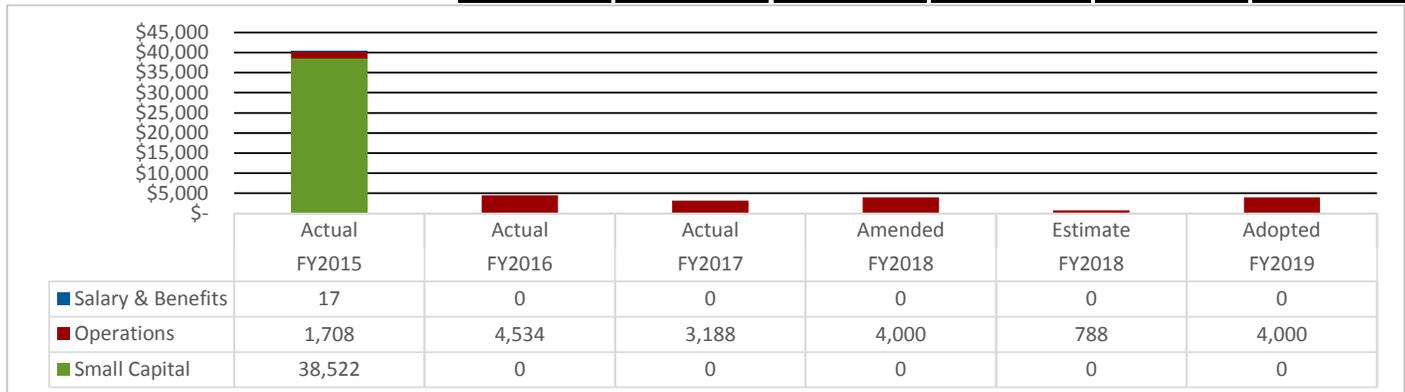
Fiscal Year 19 Budget Highlights

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 \$4,000 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.

Performance Measures

For FY2019, there were no Performance Measures given in time for publication.

Circuit Court Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	17	0	0	0	0	0
Operations	1,708	4,534	3,188	4,000	788	4,000
Small Capital	38,522	0	0	0	0	0
Total	40,247	4,534	3,188	4,000	788	4,000



Court Supervised Treatment Program (CSTP), aka Treatment Court

.80 employees

Anpeytu Raben, Coordinator

185 S Willow Street, Second Floor

PO Box 2906

(307) 732-5778, araben@tetoncountywy.gov, www.tetoncountywy.gov/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

This program uses best-practice standards, a multi-disciplinary, professional team, and the Wyoming Department of Health, Behavioral Health Division, Court Supervised Treatment Program Guidelines (which the program coordinator helped write), to provide intensive supervision, substance abuse testing, treatment, and support for positive life change for community members who have substance abuse disorders or addiction, mental health challenges, and multiple criminal convictions.

Fiscal Year 19 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 Health Division, and participant fees. 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 program team members and treatment providers, 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 at least 60 hours of volunteer work with community non-profit organizations and governmental agencies.

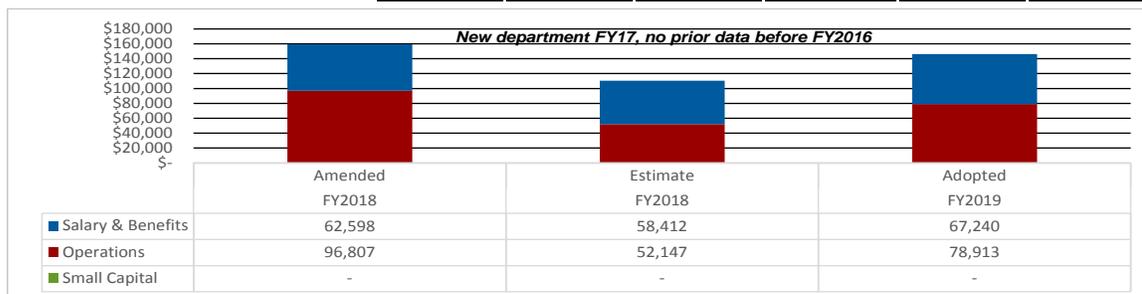
Performance Measures

This program works with people who are at high risk of committing new crimes and have high need for treatment for substance and mental health issues, non-violent people who are often incarcerated for their actions. Substance testing of participants increased approximately 70% from FY2017 to FY2018; quick response to positive results continues.

In FY2017, the program had 9 participants and in FY2018, it had 8 participants. Participants advance through the program individually, based on adherence to program rules and expectations and treatment needs. Some participants complete the program in 14-18 months while others complete it in about 24 months. All participants must maintain sobriety for at least 180 days before graduation; most participants maintain sobriety and pro-social habits beyond 500 days.

In FY2017, 94% of participants were crime-free while enrolled in the program; 82% of graduates were crime-free for 3 years after graduation. In FY2018, 82% of participants were crime-free while enrolled in the program; 84% of graduates were crime-free for 3 years after graduation.

Drug Court Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	-	-	60,807	62,598	58,412	67,240
Operations	0	0	67,768	96,807	52,147	78,913
Small Capital	0	-	0	-	-	-
Total	0	0	128,575	159,405	110,559	146,153

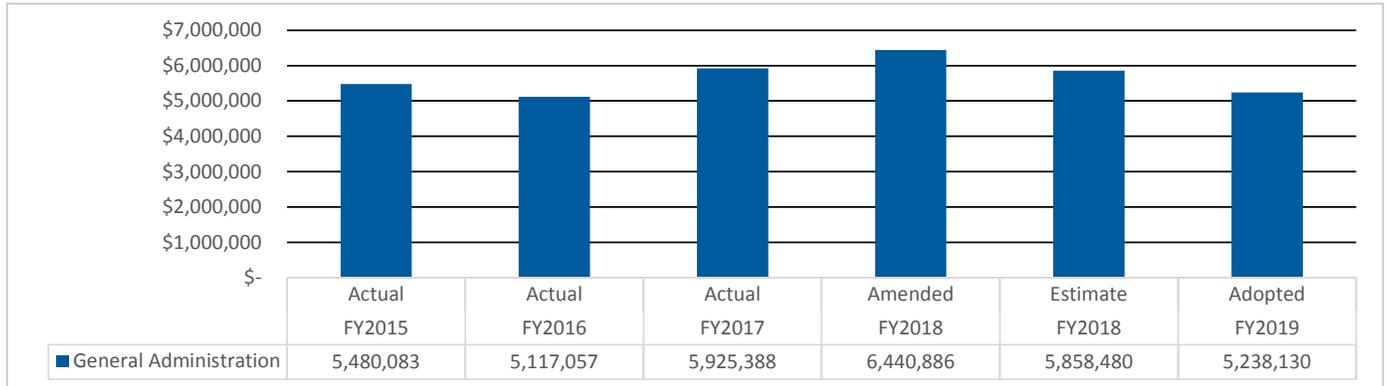


General Administration

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	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
General Administration	5,480,083	5,117,057	5,925,388	6,440,886	5,858,480	5,238,130



Road & Bridge

David Gustafson, Road & Bridge Manager
 PO Box 9575
 Jackson, WY 83002
 (307) 733-7190, dgustafson@tetoncountywy.gov, www.tetoncountywy.gov/551/Road-Levee

3.5 employees

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 19 Budget Highlights

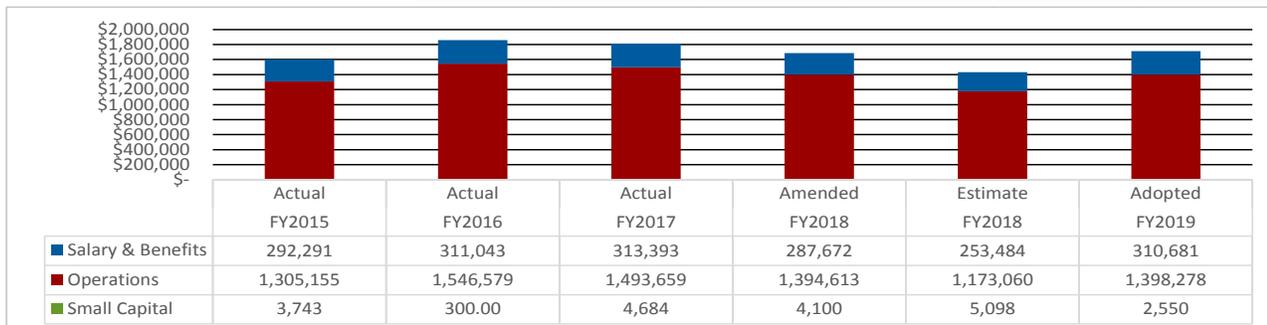
The Road & Levee FY19 operating budget is \$1,711,509. Funding is predominately used for snow removal, pavement maintenance, and gravel road grading and dust mitigation. The Road & Levee FY2019 capital budget is \$1,475,740. Budget highlights include Alta North County Road Paving, County Road Chip Seal, Spring Gulch Road Paving, and construction of the Teton County Stockpile Facility.

Performance Measures

Performance Measures		FY 2016		FY 2017	
Pavement Preservation	Cracksealing	84,346 FT	\$77,795	99,235 FT	\$95,008
	*Patching	1,151 YD2	\$25,900	1,932 YD2	\$121,606
General Maintenance	Chip Seal	157,910 YD2	\$429,443	120,750 YD2	\$434,000
	Pavement Overlays	-	-	5.7 Miles	\$423,855
	Road Striping	61.3 Miles	\$90,472	36 Miles	\$45,080
	Vegetation Removal	\$21,720		\$6,815	
	Dust Control	229,213 YD2	\$130,370	198,622 YD2	\$94,662
	Guardrail Repair	175 FT	\$9,300	5 End Anchors	\$13,970
	Gravel Road Grading	\$52,288		\$43,386	
	Signage	\$11,635		\$22,612	
	Snow Removal	85 Miles	\$592,856	85 Miles	\$447,650
	Sweeping	70 Miles	\$33,850	70 Miles	\$46,000

*Patching: FY16- Skin Patches; FY17- Reconstructive Patches.

Road & Bridge Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	292,291	311,043	313,393	287,672	253,484	310,681
Operations	1,305,155	1,546,579	1,493,659	1,394,613	1,173,060	1,398,278
Small Capital	3,743	300.00	4,684	4,100	5,098	2,550
Total	1,601,189	1,857,922	1,811,736	1,686,385	1,431,642	1,711,509



Board of Prisoners/Jail

Troy Sutton, Sergeant
 180 S. King Street
 PO Box 1885, Jackson, WY 83001
 (307) 733-2141, tsojailsgts@tetoncounty.org, www.tetonsheriff.org

18.9 employees

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.

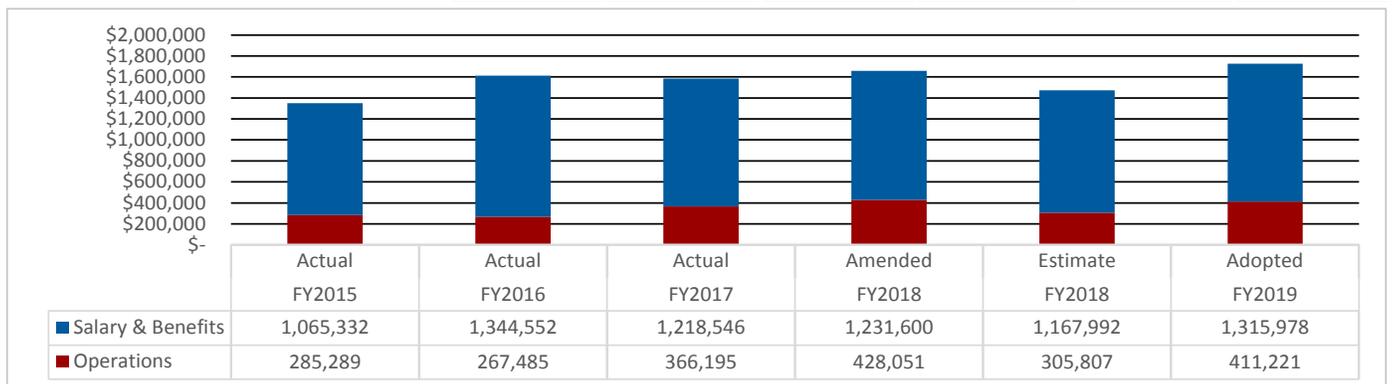
Fiscal Year 19 Budget Highlights

The FY2019 budget increase of 4.1% is due to the increase for our contracted costs to provide inmate meals and more comprehensive medical care and services.

Performance Measures

The Detention Center currently has 45 beds for inmates.
 Our average daily inmate population is approximately 17-20.
 The average daily cost per inmate is estimated at \$75.
 We are hoping that the Zuercher software will help us maintain better records for the Detention Center and we can print out reports of all the data needed for the budgetary process.

Board of Prisoners/Jail Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	1,065,332	1,344,552	1,218,546	1,231,600	1,167,992	1,315,978
Operations	285,289	267,485	366,195	428,051	305,807	411,221
Total	1,350,621	1,612,037	1,584,741	1,659,651	1,473,799	1,727,199



Human Services

(307) 732-5756, www.tetoncountywy.gov

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

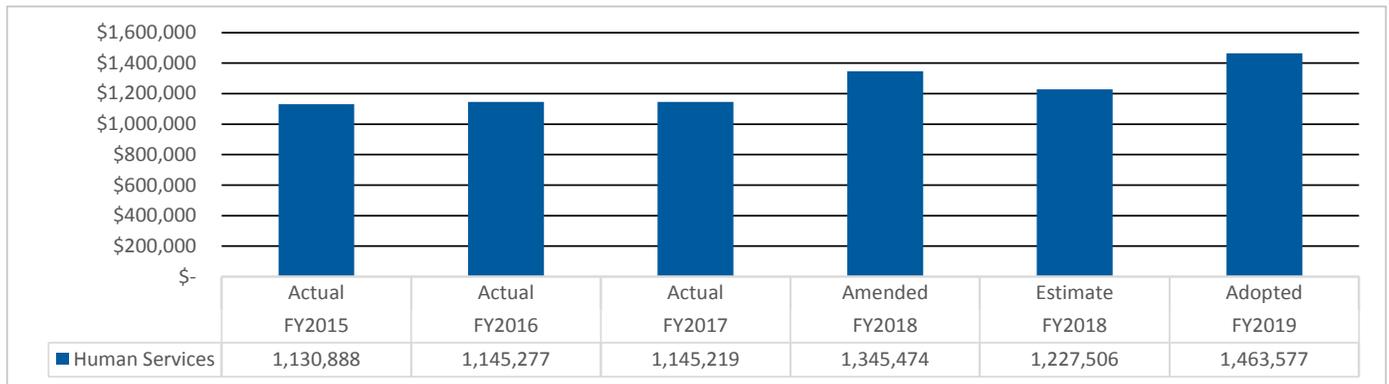
The Human Service Systems of Care includes any of the community’s Human Service providers with an interest in optimizing Human Service delivery through enhanced inter-organization coordination. The term “Systems of Care” has been defined as infrastructure with the purpose of using resources efficiently 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 19 Budget Highlights

FY2019 appropriations are 8.8% more than FY2018. There are two additions to the number of agencies that receive funding in FY2019 compared to FY2018. See [Appendix B](#) for detail of organizations receiving funds.

During the yearly budget process, applications for Human Services funding are submitted by organizations seeking funding. For FY2019, applications were due March 9, 2018. April 25-27, 2018 was scheduled for the BCC to meet with each applicant to discuss and consider funding requests (see [page 7](#) for Budget Timeline).

Human Services Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Human Services	1,130,888	1,145,277	1,145,219	1,345,474	1,227,506	1,463,577



Health Department

Jodie Pond, Director
 460 E. Pearl Avenue
 PO Box 937, Jackson, WY 83001
 (307) 732-8461, jodie.pond@wyo.gov, www.tetoncountywy.org/163/Health-Dept

14.8 employees

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 19 Budget Highlights

Administration: Development of recommendation for Health in All Policies.

Community Health: Publish the second edition of the 2018 Community Health Needs Assessment.

Emergency Preparedness and Response: Provide training to staff and local partners to ensure that they understand their role in a public health emergency.

Environmental Health: Providing community training for environmental related risks and hazards.

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.

Performance Measures

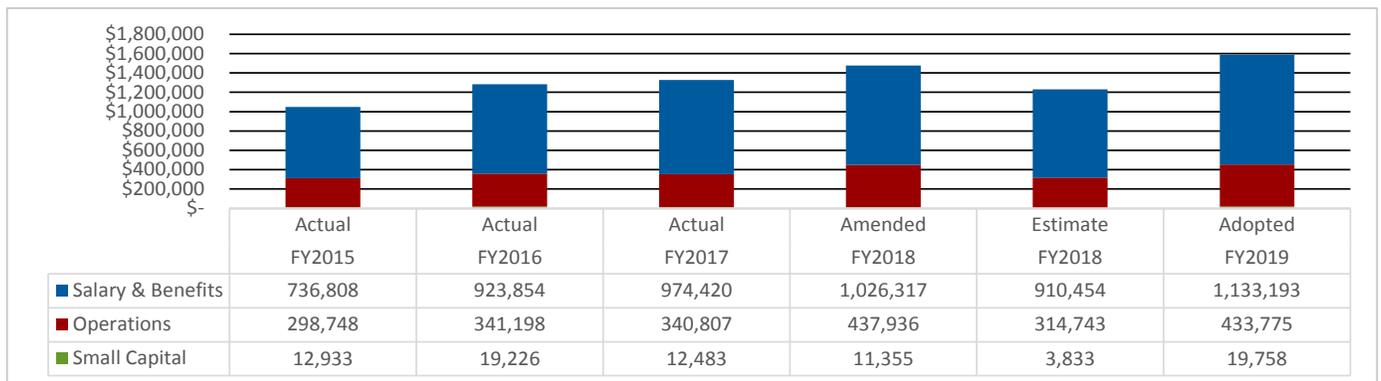
Administration – On an annual basis Health Department staff will create and update their job manuals.

Environmental Health - Complete at least 95% of routine inspections and 100% of required follow-ups.

Public Health Nursing and Clinical Services – 100% of TANF clients will be contacted and offered MCH services. Conduct at least 2 targeted outreach campaigns for STI/Family Planning services. Improve HPV and Meningitis vaccination initiation and series completion rates to meet or exceed Healthy People 2020 goals.

Public Health Emergency Preparedness - Engage partners from 11 sectors quarterly to improve at risk planning for public health emergencies.

Health Department Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	736,808	923,854	974,420	1,026,317	910,454	1,133,193
Operations	298,748	341,198	340,807	437,936	314,743	433,775
Small Capital	12,933	19,226	12,483	11,355	3,833	19,758
Total	1,048,489	1,284,278	1,327,710	1,475,608	1,229,030	1,586,726



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.tetoncountywy.gov/163/Heath-Dept

0 employees
 Salary & Benefits are
 paid by a State grant

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.

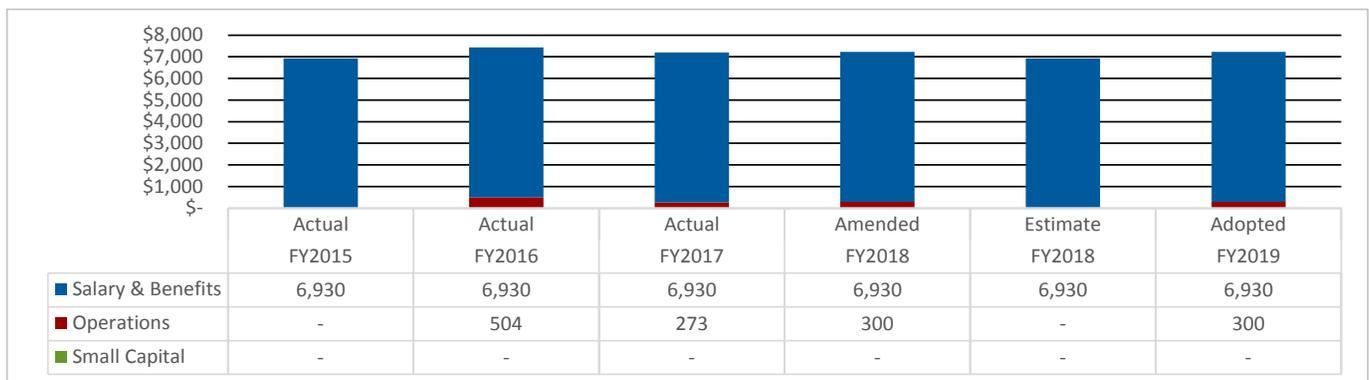
The County Health Officer serves under the direction and supervision of the State Department of Health. The State Department of Health has the authority to make such rules and regulations for the government and direction of the County Health Officers as their judgement may be best suited to maintain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

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

Performance Measures

On an annual basis or as needed basis review and approve 100% of Public Health Nursing medical protocols.
 On an annual basis consult on 100% of requested disease investigations.

County Health Officer Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	6,930	6,930	6,930	6,930	6,930	6,930
Operations	-	504	273	300	-	300
Small Capital	-	-	-	-	-	-
Total	6,930	7,434	7,203	7,230	6,930	7,230



General Services Department

2 employees

Lauren Long, Director of General Services
 185 S. Willow Street
 PO Box 3594, Jackson WY 83001
 (307) 733-8409, llong@tetoncountywy.gov, tetoncountywy.gov

Mission Statement

The mission of the General Services Department is to provide efficient and cost-effective services and policies that support Teton County employees and residents.

Department Function

To provide consistent and innovative support to the information technology, public information, and facility needs of Teton County. To provide unique and innovate events that promote western heritage culture and meet community needs, including producing an exceptional annual County Fair. To provide clear guidance and support in procurement of goods and services throughout Teton County government.

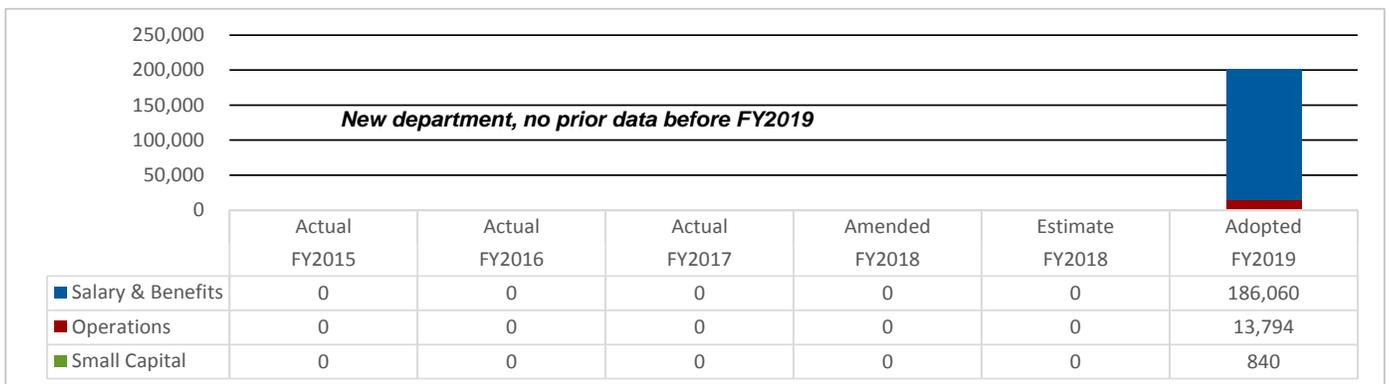
Fiscal Year 19 Budget Highlights

FY2019 is the first year that the General Services department has its own standalone budget. Previously, department expenses were captured in the Commissioners/Administration budget. The FY2019 budget includes funding for Director of General Services, Public Information Specialist, and related operational expenses.

Performance Measures

Approval of a new procurement policy and completion of training with each department and elected office. Completion of bi-monthly brown bag event series for the Board of County Commissioners.

General Services Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	0	0	0	0	0	186,060
Operations	0	0	0	0	0	13,794
Small Capital	0	0	0	0	0	840
Total	0	0	0	0	0	200,694



Information Technology

Todd Fletcher, Manager

185 S. Willow Street, 1st Floor

PO Box 3594, Jackson WY, 83001

(307) 732-8460, tfletcher@tetoncountywy.gov, www.tetoncountywy.org/it

5 employees

Mission Statement

Teton County Information Technology (TCIT) provides proactive and innovative IT services that support the County government values of service, collaboration, accountability, excellence, positivity, and innovation. We deliver highly available, scalable, sustainable, and responsive technology for use by County government staff and our community.

Division Function

TCIT provides centralized planning and support for County technology. These services are divided into three categories: core services, wireless communications, and user support. Core services include technology purchase planning, networking, server administration, telecommunications, data management, and security. Wireless communications include support for the County radio communication system. User support includes providing help desk support, systems maintenance and deployment, and user account administration.

Fiscal Year 19 Budget Highlights

Salaries cover a staff of five; a manager, network specialist, two IT technicians, and a wireless communications technician, which is an increase over past years due to TCIT assuming responsibility of supporting the County radio system from Emergency Management. TCIT has adopted a strategy of leveraging increased cloud services to lower capital equipment expenses. This continues to shift technology costs to operational expenses. TCIT anticipates an additional increase in service responsibilities and operational costs as IT services and support are expanded to include Teton County Library. Large Capital expenses include a second phase of door access control (\$200K), a replacement to the County Wi-Fi system (\$26K), an upgrade to the County phone system (\$45K), and a possible change in network core location.

Performance Measures

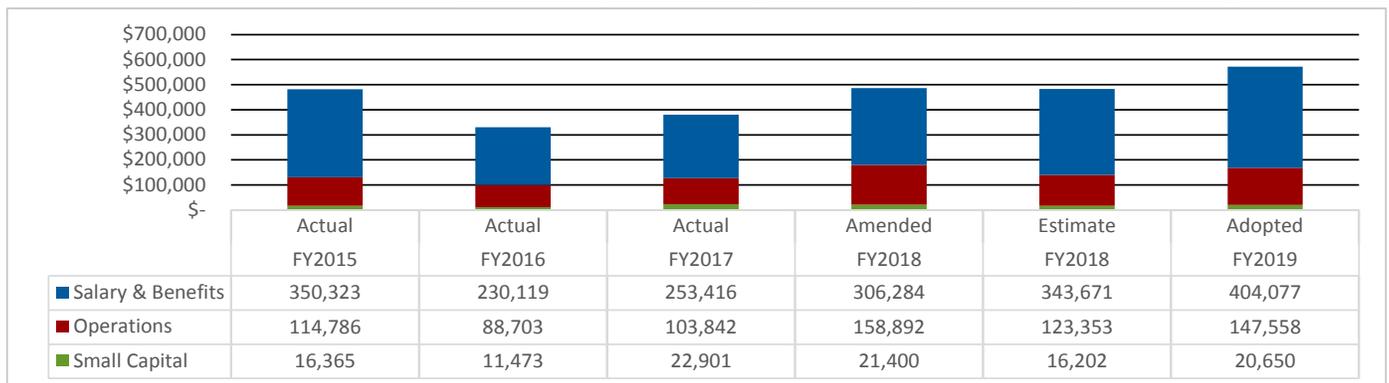
90% of submitted work tickets are closed out within 48 hours of submittal.

Completion of Wireless Upgrade project that results in improved WIFI services for all employees and Teton County residents that visit County facilities.

Completion of Phase 2 of the Door Access project on-time and within budget.

Completion of phone system upgrade on-time and within budget.

Information Technology Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	350,323	230,119	253,416	306,284	343,671	404,077
Operations	114,786	88,703	103,842	158,892	123,353	147,558
Small Capital	16,365	11,473	22,901	21,400	16,202	20,650
Total	481,474	330,295	380,159	486,576	483,226	572,285



Planning & Building

16 employees

Tyler Sinclair, Director

Teton County Administrative Building, 200 S. Willow Street, 2nd Floor

PO Box 1727, Jackson, WY 83001

(307) 733-3959, www.tetoncountywy.gov/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.

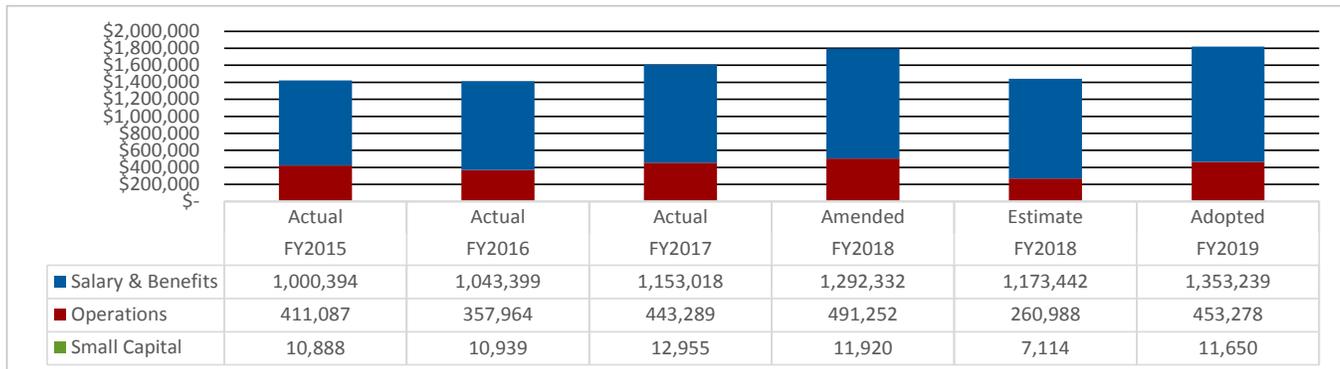
Fiscal Year 19 Budget Highlights

The Planning and Building budget includes professional services funds to complete the major Comprehensive Plan and Integrated Transportation Plan priorities of the County: the Comprehensive Plan review, Highway 22 capital project group planning, Snow King/Maple Way/High School Road/Tribal Trails capital project group planning, and Transportation Demand Management framework development. The budget includes professional services funds for communications and public engagement. It also includes funds to improve the County’s ability to track and report performance measures. Otherwise, the budget is largely flat from FY2018.

Performance Measures

	FY2016	FY2017	FY2018	FY2019 Projected
Building Permits Submitted	260	229	327	350
Building Inspections Completed	4,542	4,559	4,748	5,000
Planning Applications Submitted	461	426	433	400

Planning & Building Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	1,000,394	1,043,399	1,153,018	1,292,332	1,173,442	1,353,239
Operations	411,087	357,964	443,289	491,252	260,988	453,278
Small Capital	10,888	10,939	12,955	11,920	7,114	11,650
Total	1,422,369	1,412,302	1,609,262	1,795,504	1,441,544	1,818,167



Human Resources

3 employees

Julianne Fries, Director of Human Resources

200 S. Willow Street

PO Box 3594

Jackson, Wyoming 83001

(307) 733-8483, hr@tetoncountywy.gov, www.tetoncountywy.gov/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 centralized services and support to the County Elected Offices and Departments. The department is responsible for administering employee benefit plans and programs; coordinating and delivering county-wide training and workforce development opportunities; designing and administering a fair, equitable, and market driven compensation system; providing for the consistent and uniform administration of employment law, policies, and practices; provides support and advisement in the recruitment and onboarding of staff; and provides guidance on employee relations and performance matters to ensure fair and equal treatment of employees. The Department of Human Resources also administers Workers' Compensation benefits.

Fiscal Year 19 Budget Highlights

A targeted effort to reduce workers' compensation costs will be a priority this year. Last year we engaged with the Wyoming Workforce Workers' Compensation Division to initiate participating in their discount program. We are working directly with various offices and departments that experience injuries and/or claims to raise safety awareness and reduce workplace injuries. This year our goal is to implement a safety program and a health and safety committee and achieve a 10% reduction in the overall costs.

HR's focus will remain on providing mandatory training classes to County employees, as well as continued leadership development sessions on culture development and engagement. In addition, we anticipate offering sessions to enhance communication skills.

HR monitors and maintains the County's Pay Plan and associated compensation levels of job classifications at the '5% Above Market' as adopted by the Board of County Commissioners. We will conduct at least one pay and class study to determine industry averages and ensure integrity of our established Salary Plan.

HR will introduce an Employee Wellness Program this year, working with a steering committee to establish program goals and strategy. The County's Benefit Consultant will assist with development and implementation of a strategic plan for the program, and we anticipate implementing the program in the second quarter of this fiscal year. Workplace health promotion programs contribute to improved employee health, job satisfaction, and quality of life. These efforts reduce absenteeism and turnover, increase morale and employee engagement.

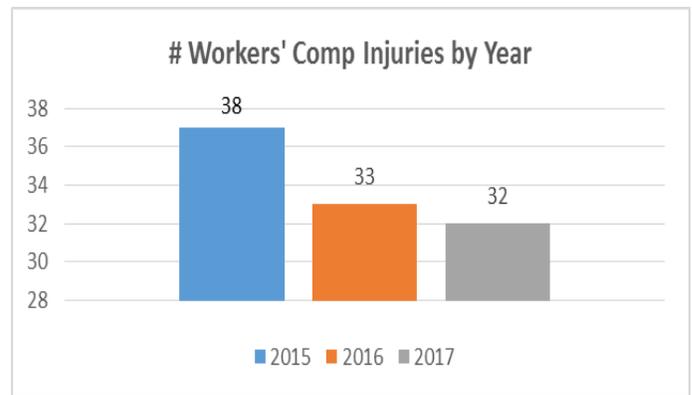
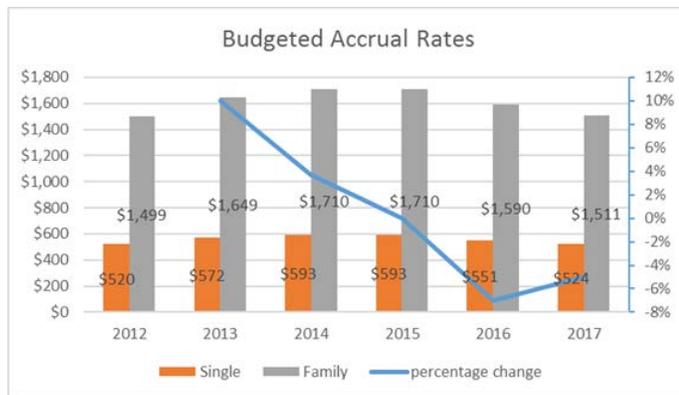
Performance Measures

HR staff specialize in employee relations, compensation, and benefits to ensure the County is compliant with federal and state employment laws, from FMLA and disability accommodation to harassment, retaliation, wage and hour laws, and benefits liabilities. The primary metrics used by Teton County HR department to measure performance include: Employee turnover, average time to fill/hire, medical plan renewal costs, customer satisfaction scores, monitoring and tracking of Workers' Comp injuries and claims costs, and FMLA activity.

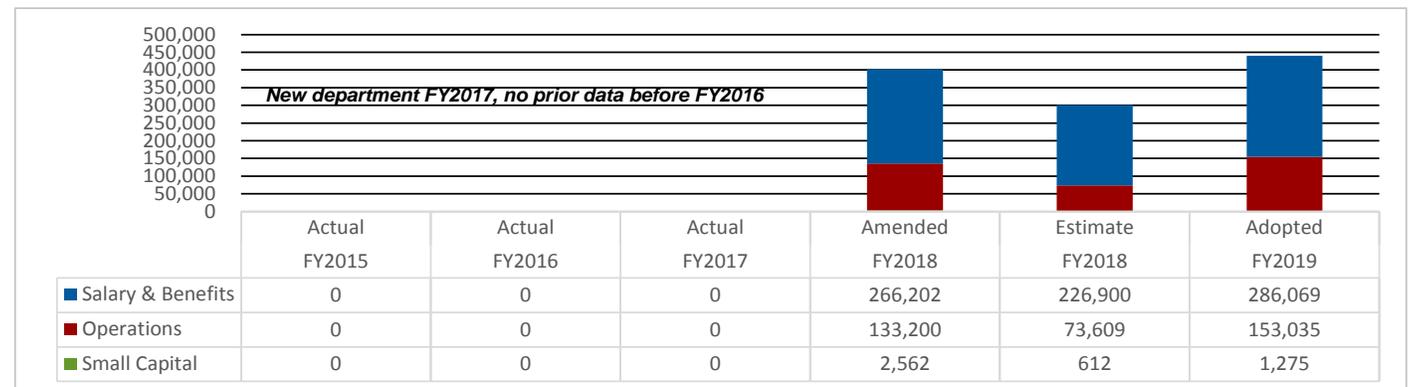
Keeping the organization fully compliant with federal and state employment laws will always be a baseline HR service. Human resource practices are highly nuanced and governed by a myriad of federal and state laws, as well as Teton County specific employment specific policies. HR is responsible for training, promoting, and enforcing compliance with numerous workplace/employment laws and policies. Some of the most complex are those pertaining to:

- Equal Employment Opportunity
- The Americans with Disabilities Act
- Anti-harassment and Discrimination Laws
- Workplace conduct expectations
- The Fair Labor Standards Act
- Leave administration, including the Family Medical Leave Act
- Administration of employee benefit plans and unemployment compensation
- Administration of Workers' Compensation

While the risk of each area varies, every day HR staff work with managers in dealing with employee behaviors that can result in financial loss, either through fines from a compliance entity, workplace injury, interruptions of service, performance loss, and reputational damage.



Human Resources Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	0	0	0	266,202	226,900	286,069
Operations	0	0	0	133,200	73,609	153,035
Small Capital	0	0	0	2,562	612	1,275
Total	0	0	0	401,964	301,121	440,379



Women, Infants & Children Program (WIC)

0 employees

460 East Pearl, Suite 3

PO Box 6399, Jackson WY, 83002

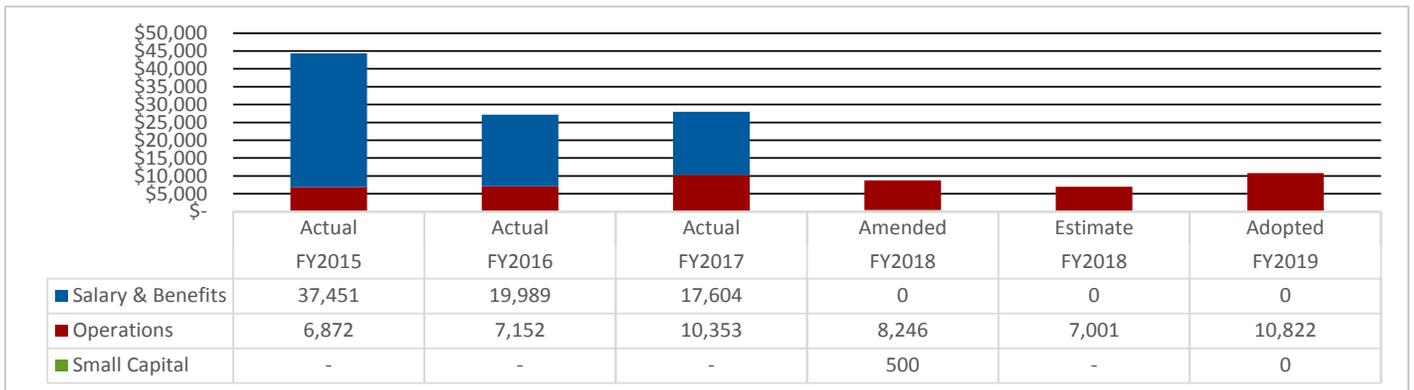
(307) 734-1060, www.health.wyo.gov/publichealth/wic

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	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	37,451	19,989	17,604	0	0	0
Operations	6,872	7,152	10,353	8,246	7,001	10,822
Small Capital	-	-	-	500	-	0
Total	44,323	27,141	27,957	8,746	7,001	10,822



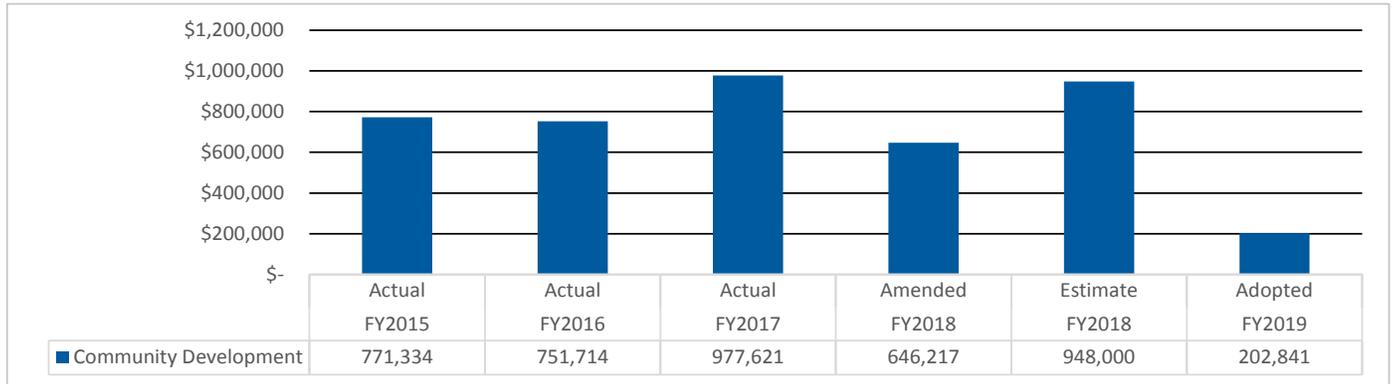
Community Development

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	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Community Development	771,334	751,714	977,621	646,217	948,000	202,841



Emergency Management

2 employees

Rich Ochs, Coordinator
 3240 S. Adams Canyon Drive
 PO Box 4458, Jackson, WY 83001
 (307) 733-9572, em@tetoncountywy.gov, www.tetoncountywy.gov/em

Mission Statement

To empower the whole community, including our visitors, to become more disaster-resilient through the coordination of disaster prevention, protection, response, recovery, and mitigation between a multitude of partners, both public and private.

Department Function

Teton County Emergency Management (TCEM) is a division of Jackson Hole Fire/EMS. TCEM’s responsibilities encompass all phases of emergency management for Teton County and the Town of Jackson. TCEM coordinates with local, state, and federal agencies, as well as non-governmental entities, to develop, maintain, and implement various emergency plans. TCEM provides training and develops emergency exercises for citizens and first responders as well. TCEM is also responsible for maintaining and managing the County’s Emergency Operations Center (EOC). The division is staffed by two FTEs: An Emergency Management Coordinator and an Emergency Management Program Assistant.

Fiscal Year 19 Budget Highlights

The FY2019 budget is a 38.6% decrease from FY2018. This was mainly achieved through reorganization and transferring the Wireless Specialist position to Teton County Information Technology. This resulted in a reduction in salary, benefits, and communications equipment expenses for TCEM. Decreases were also seen in most other line items. Two larger increases were in the Community Emergency Response Team program due to the re-establishment of annual basic training and in EOC Utilities for a new fiber optic line.

Performance Measures

TCEM FTEs will participate in a minimum of 5 emergency exercises per year, at least two of which will be conducted in Teton County.

TCEM Coordinator will maintain Certified Emergency Manager and Wyoming Emergency Manager certifications.

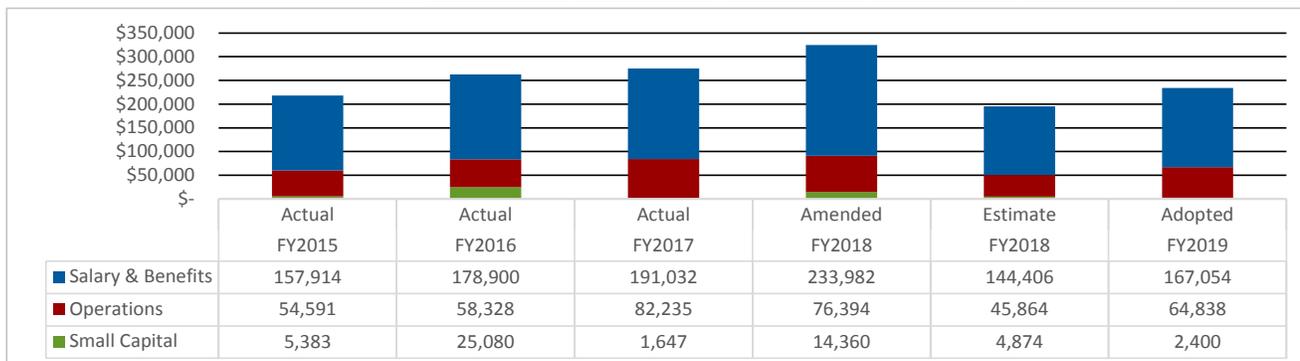
TCEM Program Assistant will complete Associate Wyoming Emergency Manager certification.

TCEM will be able to activate the EOC to Stage 3 Monitoring within 2 hours, Stage 2 Partial within four hours, and Stage 1 Full Activation within 8 hours of notice from Incident Commander, Town Council, or County Commission.

TCEM will offer one CERT Basic Training and at least 10 CERT continuing education classes per year.

TCEM will conduct one ICS-300 or ICS-400 course in Teton County per year.

Emergency Management Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	157,914	178,900	191,032	233,982	144,406	167,054
Operations	54,591	58,328	82,235	76,394	45,864	64,838
Small Capital	5,383	25,080	1,647	14,360	4,874	2,400
Total	217,888	262,308	274,914	324,736	195,144	234,292



Pathways

Brian Schilling, Pathways Coordinator
 Old Library, 320 S. King Street
 PO Box 3594, Jackson, WY 83001
 (307) 732-8573, bschilling@tetoncountywy.org, www.tetoncountywy.gov/493/Pathways

1 employee

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 19 Budget Highlights

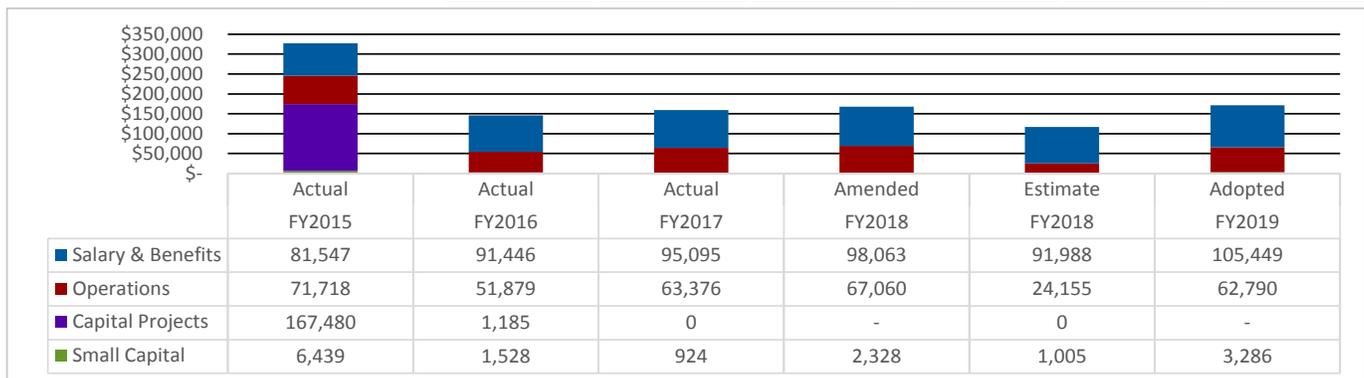
On-going or new major projects include: Path 22 - Wilson to Snake River planning and design, completion of post-Budge Landslide West Broadway cycle tracks and sidewalks, completion of interpretive signage for North Highway 89 Pathway, Snow King Avenue protected bike lanes, and Blair Dr. Kids Bike Loop. On-going or new smaller miscellaneous projects include: Teton Pass Trail coordination (FHWA), Garaman Flood Mitigation, bench design and fabrication, and annual sealcoating and maintenance. Other division activities include: implementing automated data collection system; ongoing education and outreach to achieve mode-shift and safety goals; e-bike policy adoption and implementation, coordination of capital and routine summer and winter maintenance with Parks and Recreation and Road & Levee; Town and County development review; responding to miscellaneous public requests; and miscellaneous programming that includes marketing, outreach and education, winter and summer maps, and safety programs.

Performance Measures

FY2019 Proposed Performance Measures:

1. Total centerline miles of pathways managed/maintained
2. Number of average daily/monthly/annual pathway users
3. Number of Town of Jackson development applications reviewed

Pathways Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	81,547	91,446	95,095	98,063	91,988	105,449
Operations	71,718	51,879	63,376	67,060	24,155	62,790
Capital Projects	167,480	1,185	0	-	0	-
Small Capital	6,439	1,528	924	2,328	1,005	3,286
Total	327,184	146,038	159,395	167,451	117,148	171,525



Facilities Management

3.8 employees

Paul Cote, Facilities Maintenance Manager
 185 S. Willow Street, 2nd Floor
 PO Box 3594, Jackson, WY 83001
 (307) 732-8585, facilities@tetoncountywy.gov, www.tetoncountywy.gov/1232/Facilities-Maintenance

Mission Statement

Our mission is to provide safe, comfortable and productive work and service environments for the citizens and employees of Teton County. We strive to achieve this mission in a manner that is positive, efficient, and innovative at the level of excellence in collaboration with our citizens and fellow employees.

Department Function

We fulfill our mission by maintaining the facilities and assets of the County at their best and most efficient working order. This ensures operations at the lowest costs, consuming the least amount of energy and minimizing our effects upon the environment. We respond to work requests from employees daily in order to minimize disruptions of their work and service equipment and help them be more productive. We perform preventative maintenance tasks to prevent failures of equipment and assets.

Fiscal Year 19 Budget Highlights

The FY2019 Budget includes a slight increase of 2% from the FY18 budget. FY19 budget includes funding to implement a web-based Computer Maintenance Management System (CMMS) for \$35,000. This system will process and record all work requests, schedule preventative maintenance tasks, maintain PAR levels of inventory, and provide future capabilities in facility condition assessment, capital planning, energy monitoring, and BAS Systems. Additional projects include: expansion of the building automated system (BAS) at the Children’s Learning Center, Jail, Animal Shelter, Fire Station 1, and Search and Rescue Building, fire panel replacements at the Emergency Operations Center and Public Health, security audit and analysis of the Teton County Courthouse, completion of flooring project at Public Health building, Phase 2 of Jail Elevator Modernization project, and Phase 2 of sidewalk replacements and repairs.

Performance Measures

A fully functional CMMS system with trained users on processing work requests, scheduling PM tasks, and maintaining inventory.

Installation of function BAS systems at facilities noted.

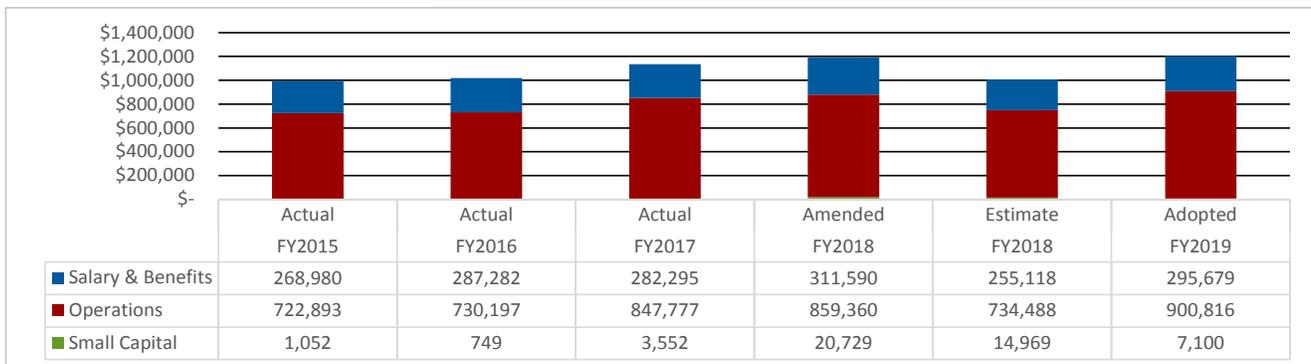
New chiller at Administration Building, installed and functioning as designed.

Completion of all four Fire Alarm Control Panel projects on time and within budget.

Completion of security audit for the Courthouse and report with recommendations for upgrades.

Completion of Public Health flooring project on time and within budget.

Facilities Management Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
Salary & Benefits	268,980	287,282	282,295	311,590	255,118	295,679
Operations	722,893	730,197	847,777	859,360	734,488	900,816
Small Capital	1,052	749	3,552	20,729	14,969	7,100
Total	992,925	1,018,228	1,133,624	1,191,679	1,004,575	1,203,595

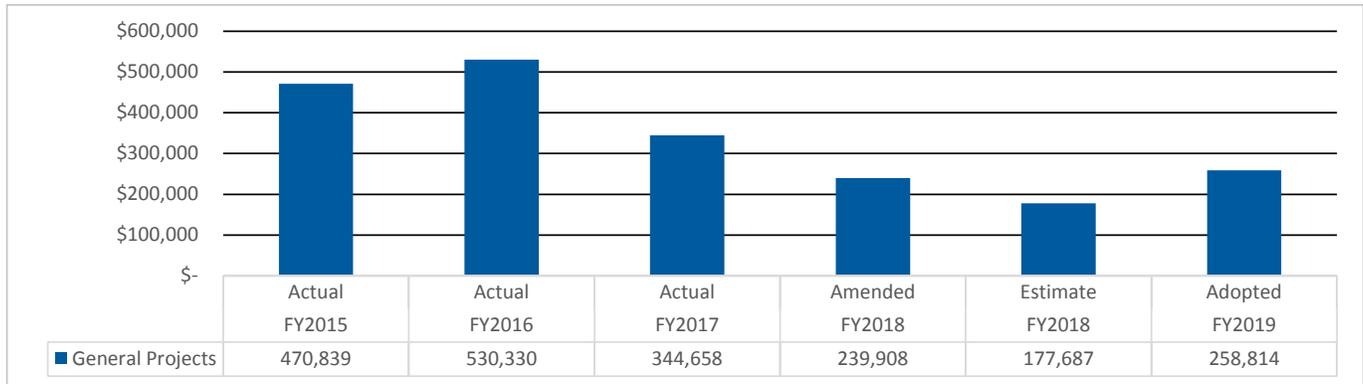


General Projects

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	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimate	FY2019 Adopted
General Projects	470,839	530,330	344,658	239,908	177,687	258,814



Teton County, Wyoming

Special Revenue Fund Budgets

Year Ending June 30, 2019

Special Fire Fund

Brady Hansen, Chief

PO Box 901

Jackson, WY 83001

(307) 733-4732, bhansen@tetoncountywy.gov, www.jhfire-ems.org

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 is 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.

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 responsibilities encompass all phases of emergency services for both Teton County and the Town of Jackson including training, fire, rescue and emergency medical incidents as well as electrical inspections, fire inspections, fire investigations services and community awareness. These services are achieved with a combination department consisting of 34 paid members and 76 volunteer members.

Fiscal Year 19 Budget Highlights

Budget request remains similar from fiscal FY2018 to FY2019. Jackson Hole Fire/EMS will focus on training, recruitment and retention. This focus includes a capital expense for a new training burn building and the replacement of Brush truck 68 which is a carryover from last year. This vehicle will improve our response to wildland and severity procedures.

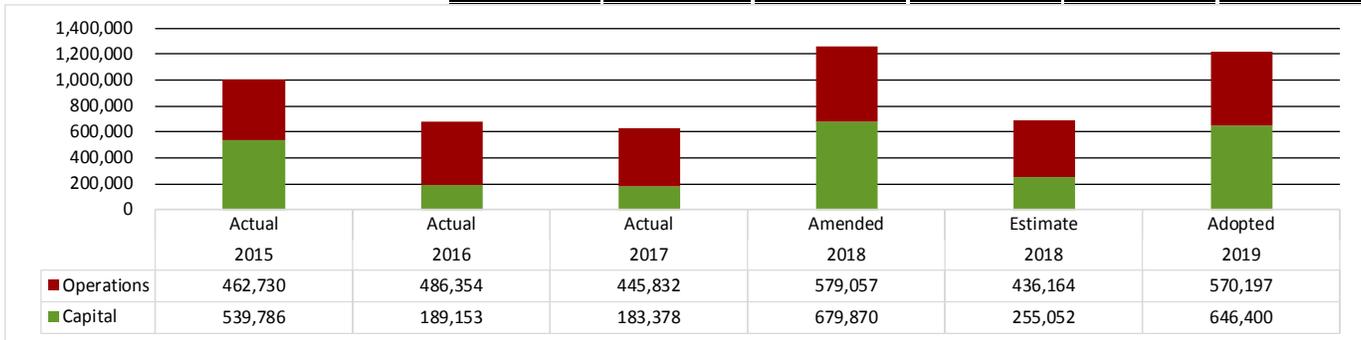
Performance Measures

Total number of documented training hours		
<u>2015</u>	<u>2016</u>	<u>2017</u>
17,724	15,421	12,380
<i>*no new recruits added in FY2017</i>		

Total number of active volunteer firefighters			
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
92	79	66	72

Special Fire Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Property Taxes	440,561	474,739	513,577	529,240	485,589	612,230
Intergovernmental	32,000	16,086	0	0	0	0
Charges for Services	414,487	265,304	279,553	544,992	272,676	531,569
Contributions	2,740	30,938	30,000	44,000	43,914	30,000
Miscellaneous	23,777	17,626	7,151	9,331	6,977	9,000
Total revenues	913,565	804,693	830,281	1,127,563	809,156	1,182,799
Expenditures:						
Operations	462,730	486,354	445,832	579,057	436,164	570,197
Capital	539,786	189,153	183,378	679,870	255,052	646,400
Total expenditures	1,002,516	675,507	629,210	1,258,927	691,216	1,216,597
Change in fund balance	(88,951)	129,186	201,071	(131,364)	117,940	(33,798)
Beginning fund balance	1,553,193	1,464,242	1,593,428	1,794,499	1,794,499	1,912,439
Ending fund balance	1,464,242	1,593,428	1,794,499	1,663,135	1,912,439	1,878,641

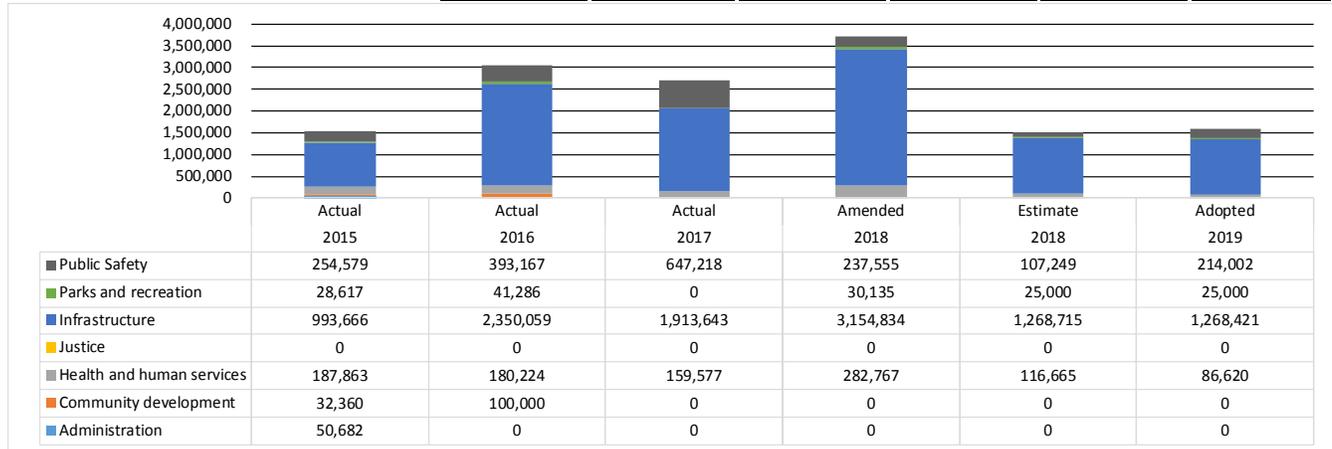


Grants Fund

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 grant for FY2019 is from the State Loan and Investment Board (SLIB) funding the landfill closure project.

Grants Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Intergovernmental	1,865,914	3,414,843	2,986,381	3,991,917	2,340,053	1,889,660
Total revenues	1,865,914	3,414,843	2,986,381	3,991,917	2,340,053	1,889,660
Expenditures:						
Administration	50,682	0	0	0	0	0
Community development	32,360	100,000	0	0	0	0
Health and human services	187,863	180,224	159,577	282,767	116,665	86,620
Justice	0	0	0	0	0	0
Infrastructure	993,666	2,350,059	1,913,643	3,154,834	1,268,715	1,268,421
Parks and recreation	28,617	41,286	0	30,135	25,000	25,000
Public Safety	254,579	393,167	647,218	237,555	107,249	214,002
Total expenditures	1,547,767	3,064,736	2,720,438	3,705,291	1,517,629	1,594,043
Excess (deficiency) of revenues over expenditures	318,147	350,107	265,943	286,626	822,424	295,617
Other financing sources (uses):						
Transfers out	(318,147)	(350,107)	(265,943)	(348,883)	(929,549)	(295,617)
Change in fund balance	0	0	0	(62,257)	(107,125)	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	(53,741)	(98,609)	8,516



Jackson Hole Fire/EMS Fund

38.2 employees

Brady Hansen, Chief

PO Box 901

Jackson, WY 83001

(307) 733-4732, bhansen@tetoncountywy.gov, www.jhfire-ems.org

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 responsibilities encompass all phases of emergency services for both Teton County and the Town of Jackson including training, fire, rescue and emergency medical incidents as well as electrical inspections, fire inspections, fire investigations services and community awareness. These services are achieved with a combination department consisting of 34 paid members and 76 volunteer members.

Fiscal Year 19 Budget Highlights

The EMS division is faced with increasing medical calls and hospital transfers to Idaho and Utah. This year's capital budget includes a new ambulance with auto load gurneys to help alleviate the strain on the department. The increase in call volume will continue to climb as visitor numbers continue to increase. This puts a burden on the department overtime budget and response time. Additional emergency service personnel will be the focus in future budget cycles.

The training department is challenged with each new member required to have a minimum of 256 hours of training to meet the MINIMUM certification requirements. Most will exceed the minimum. Each member also receives at least 100 hours annually to remain current on those certifications. A new training coordinator was approved to ensure our members and new recruits receive the required training classes and certifications.

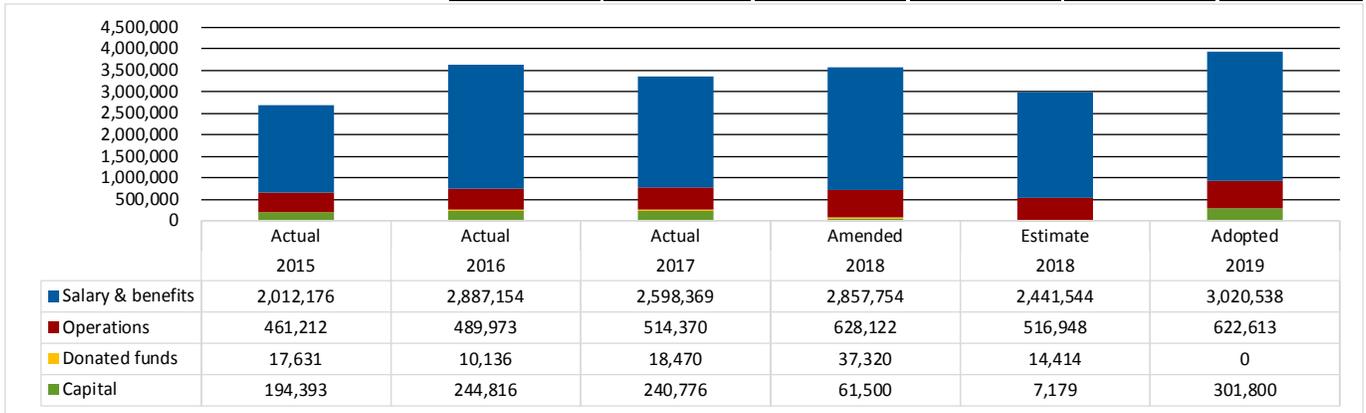
The prevention department consists of the fire marshal, two fire inspectors and two electrical inspectors. Jackson Hole Fire/EMS has requested two new capital vehicles for the increased inspections in remote areas.

Performance Measures

	Total Fire/EMS incidents	Airport Transfers	Overlapping incident
2015	1508	87	360
2016	1620	61	396
2017	1519	79	332

Fire/EMS Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Intergovernmental	0	0	0	0	0	0
Charges for Services	1,471,839	2,074,335	1,773,525	1,723,854	1,667,748	2,168,046
Contributions	194,693	168,181	152,013	163,620	164,415	136,160
Miscellaneous	76,273	22,035	17,311	17,111	9,904	9,000
Total revenues	1,742,805	2,264,551	1,942,849	1,904,585	1,842,067	2,313,206
Expenditures:						
Salary & benefits	2,012,176	2,887,154	2,598,369	2,857,754	2,441,544	3,020,538
Operations	461,212	489,973	514,370	628,122	516,948	622,613
Donated funds	17,631	10,136	18,470	37,320	14,414	0
Capital	194,393	244,816	240,776	61,500	7,179	301,800
Total expenditures	2,685,412	3,632,079	3,371,985	3,584,696	2,980,085	3,944,951
Excess (deficiency) of revenues over expenditures	(942,607)	(1,367,528)	(1,429,136)	(1,680,111)	(1,138,018)	(1,631,745)
Other financing sources (uses):						
Transfer from General Fund	1,600,323	1,864,544	1,494,171	1,777,330	1,547,696	2,268,699
Transfer from Lodging Tax Fund	0	150,000	249,127	150,000	137,500	150,000
Transfer out	(592,597)	(173,885)	(591,053)	(741,480)	(521,023)	(786,954)
Total other financing sources (uses)	1,007,726	1,840,659	1,152,245	1,185,850	1,164,173	1,631,745
Change in fund balance	65,119	473,131	(276,891)	(494,261)	26,155	0
Beginning fund balance	802,395	867,514	1,340,645	1,063,754	1,063,754	1,089,909
Ending fund balance	867,514	1,340,645	1,063,754	569,493	1,089,909	1,089,909



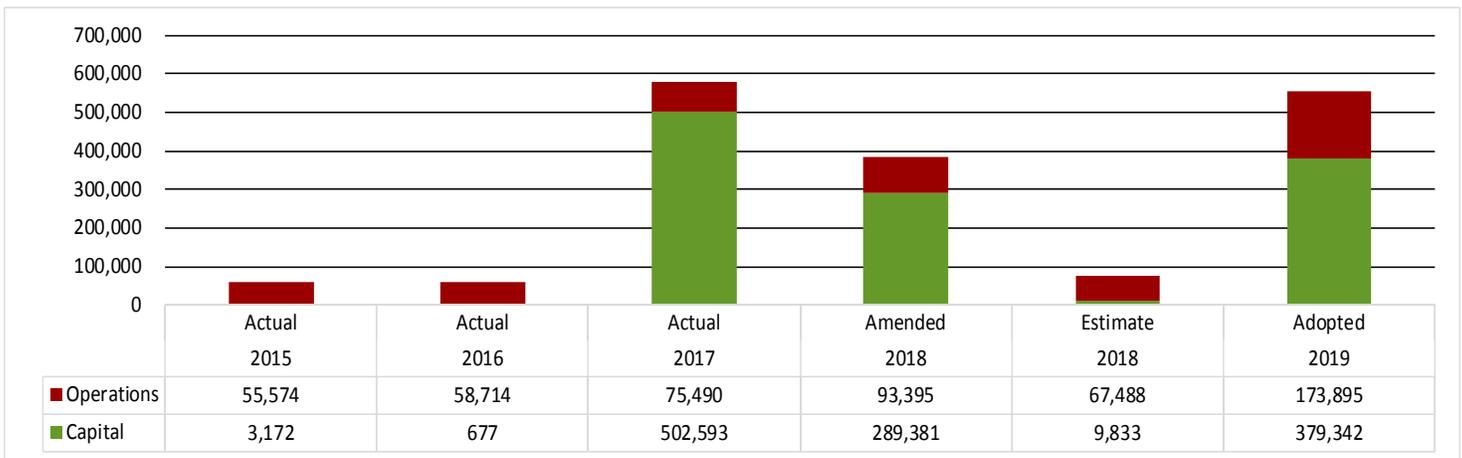
E-911 Fund

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 FY2019 budget reflects an increase in operational and capital expenditures. For operations, the increase is associated with our new software suite. Annual maintenance costs contribute to most of the increase. For capital, there are two items budgeted for FY2019. The first item is for ProQA Software. This software is an emergency medical dispatch program that includes software, onsite training, and implementation. It replaces a manual card program with a computerized one. The second item is for a Viper 911 Phone System. The current system is old and outdated and needs an upgrade. This system is new and a much needed improvement.

Enhanced 911 Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Charges for Services	293,716	298,373	309,191	281,681	246,890	305,000
Miscellaneous	3,662	4,080	2,803	5,000	4,095	5,000
Total revenues	297,378	302,453	311,994	286,681	250,985	310,000
Expenditures:						
Operations	55,574	58,714	75,490	93,395	67,488	173,895
Capital	3,172	677	502,593	289,381	9,833	379,342
Total expenditures	58,746	59,391	578,083	382,776	77,321	553,237
Excess (deficiency) of revenues over expenditures	238,632	243,062	(266,089)	(96,095)	173,664	(243,237)
Other financing sources (uses):						
Transfer out	(149,250)	(149,250)	0	0	0	0
Total other financing sources (uses)	(149,250)	(149,250)	0	0	0	0
Change in fund balance	89,382	93,812	(266,089)	(96,095)	173,664	(243,237)
Beginning fund balance	858,860	948,242	1,042,054	775,965	775,965	949,629
Ending fund balance	948,242	1,042,054	775,965	679,870	949,629	706,392



5 employees

Affordable Housing Fund

April Norton, Director, Jackson/Teton County Affordable Housing Department
 320 S. King Street
 P.O. Box 714, Jackson, WY 83001
 (307) 732-0867, ahnorton@tetoncountywy.gov, tetoncountywy.gov/house

Mission Statement

Stabilizing our community by providing healthy housing solutions.

Department Function

Management of over 800 restricted units, including sales, resales and compliance. Supplying workforce housing through production and preservation.

Fiscal Year 19 Budget Highlights

Highlights for this year include upgraded database capabilities, including online platforms for users and data collection; enhanced multi-media outreach and communications; homeowner census; and outreach materials to engage and educate prospective clients about the updated Rules and Regulations that govern who can qualify for our housing and how they may qualify.

Performance Measures***Information is for FY2018:***

Number of Intake Forms submitted – 616

Annual report released – Yes, released May 2018

Annual Intake Form report released – not applicable for FY2018, this is this a new report, goal is to have it released by first half of FY2019

Compliance rate for Affordable units – 95%

Compliance rate for Workforce/Employment units – 98%

Compliance rate for Employee units – will be started in FY2019

Number of RFPs for workforce housing released – 1

Number of units sold – 8

Number of units rented – 20

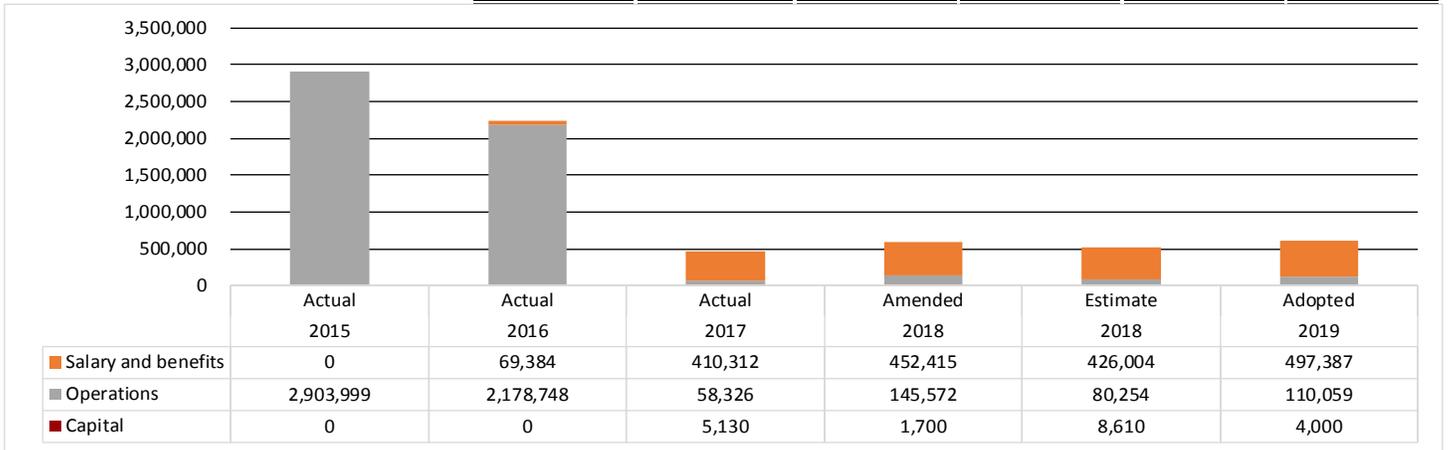
Number of defaults – 18

Number of defaults cured – 13 cured, 5 forced sales

Number of households moving from restricted housing to market housing – 7

Affordable Housing Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Charges for Services	0	0	121,144	204,732	179,726	285,701
Miscellaneous	427,102	476,317	1,634,075	376,387	352,407	88,074
Total revenues	427,102	476,317	1,755,219	581,119	532,133	373,775
Expenditures:						
Salary and benefits	0	69,384	410,312	452,415	426,004	497,387
Operations	2,903,999	2,178,748	58,326	145,572	80,254	110,059
Capital	0	0	5,130	1,700	8,610	4,000
Total expenditures	2,903,999	2,248,132	473,768	599,687	514,868	611,446
Excess (deficiency) of revenues over expenditures	(2,476,897)	(1,771,815)	1,281,451	(18,568)	17,265	(237,671)
Other financing sources (uses):						
Transfer in (out)	1,116,542	901,202	1,568,040	1,080,000	439,420	1,615,000
Total other financing sources (uses)	1,116,542	901,202	1,568,040	1,080,000	439,420	1,615,000
Change in fund balance	(1,360,355)	(870,613)	2,849,491	1,061,432	456,685	1,377,329
Beginning fund balance	2,409,290	1,048,935	178,322	3,027,813	3,027,813	3,484,498
Ending fund balance	1,048,935	178,322	3,027,813	4,089,245	3,484,498	4,861,827



Road Fund

Dave Gustafson, Road & Levee Manager
 3190 S. Adams Canyon Road
 PO Box 9575, Jackson, WY 83002
 (307) 733-7190, dgustafson@tetoncountywy.gov

Mission Statement

The County Road Construction and Maintenance Fund provides for the construction and improvement of county roads. The Board of County Commissioners is responsible for using these funds to design and construct, reconstruct, resurface, and maintain a county road system. The fund is utilized by the Public Works Department- Road & Levee and Engineering to develop projects, from planning to design to contract plans and specifications using professional resources.

Fiscal Year 19 Budget Highlights

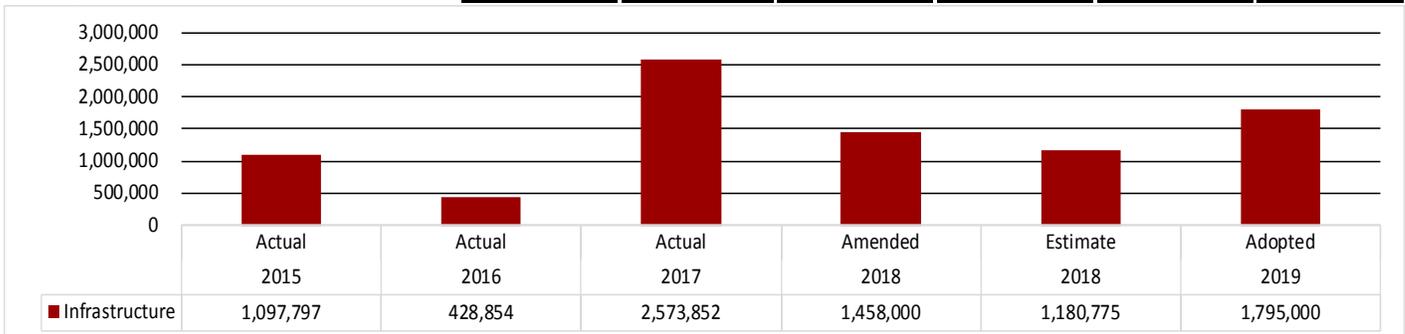
The County Road Construction and Maintenance Fund budget is \$1,795,000. Projects slated for FY2019 include County Road Chip Seal, Spring Gulch Road paving, Cattleman’s Bridge funding, and Batch Plant Road improvements.

Performance Measures

See Road & Levee General Fund Department Discussion on [page 79](#).

Road Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Gasoline tax	532,404	501,000	546,632	510,000	399,389	560,000
Severance tax	86,526	85,513	80,743	87,000	78,750	80,000
Intergovernmental	242,571	259,367	1,814,817	250,000	265,887	265,000
Charges for Services	0	0	0	0	0	0
Miscellaneous	8,061	9,314	35,721	10,000	8,761	7,500
Total revenues	869,562	855,194	2,477,913	857,000	752,787	912,500
Expenditures:						
Infrastructure	1,097,797	428,854	2,573,852	1,458,000	1,180,775	1,795,000
Total expenditures	1,097,797	428,854	2,573,852	1,458,000	1,180,775	1,795,000
Excess (deficiency) of revenues over expenditures	(228,235)	426,340	(95,939)	(601,000)	(427,988)	(882,500)
Other financing sources (uses):						
Transfer in	0	197,224	0	0	0	0
Total other financing sources (uses)	0	197,224	0	0	0	0
Change in fund balance	(228,235)	623,564	(95,939)	(601,000)	(427,988)	(882,500)
Beginning fund balance	2,206,844	1,978,609	2,602,173	2,506,234	2,506,234	2,078,246
Ending fund balance	1,978,609	2,602,173	2,506,234	1,905,234	2,078,246	1,195,746



59.45 employees

Parks & Recreation Fund

Steve Ashworth, Director of Parks and Recreation

155 E. Gill Street

PO Box 811, Jackson, WY 83001

(307) 733-5056, sashworth@tetoncountywy.gov, 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.

Fiscal Year 19 Budget Highlights

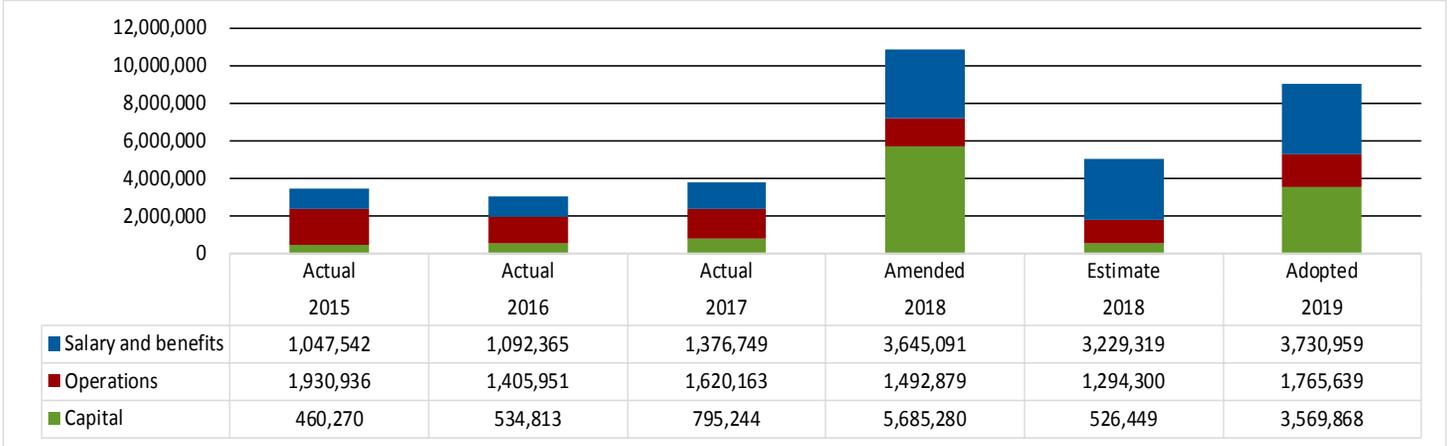
The parks division has reduced full-time staff by one, with the elimination of a facilities maintenance specialist. The program division has increased staffing by one full-time position dedicated to the river management plan implementation and associated programming. The afterschool program has been modified to respond to the opening of the new Munger Elementary School. The programming division has been formally re-structured to focus on the following disciplines: health and wellness; youth enrichment; sports; outdoor; general recreation; and river recreation. Major capital construction will include the Park Maintenance/Housing project, Recreation Center renovation (2010 and 2017 SPET) and the completion of the Wilson Ramp circulation project (2010 SPET).

Performance Measures

The department will focus on three key areas for performance measurement in FY2019. The first is employee safety. The department aims to reduce Worker's Compensation claims by 50% through improved safety policies and training programs. The second area of focus is to increase the number of patrons served at the Recreation Center by 10%. The department will increase hours of operation and work to maximize the efficiency of programs and outside user group facility utilization. The third area of focus is to reduce the amount of uncollected debt and charge backs by 75%. The department will develop standard operating procedures and policies to increase timely account reconciliation, identify staff accountability for fee collection and oversight, and tighten the approval process for scholarship and deferred payment programs.

Parks and Recreation Fund

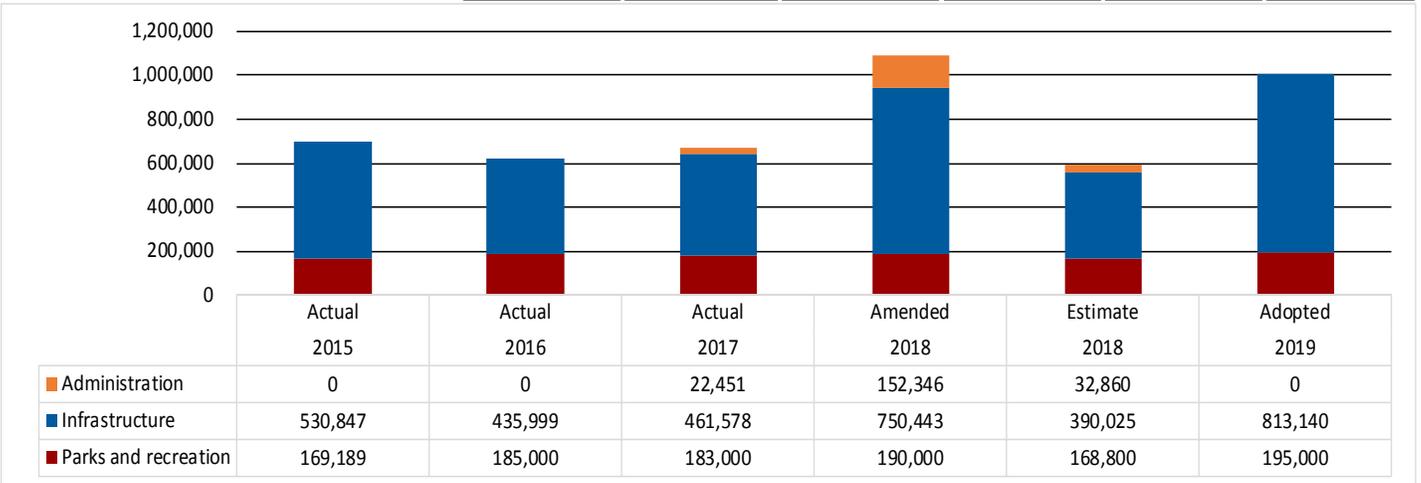
	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Intergovernmental	606,219	25,949	26,581	30,135	25,000	25,000
Charges for Services	2,891,331	3,221,830	3,363,819	7,069,720	3,011,109	4,940,025
Licenses and Permits	24,650	156,448	144,482	155,700	255,979	186,628
Contributions	29,090	32,567	37,832	45,500	43,214	17,000
Miscellaneous	26,000	20,805	11,879	31,048	30,556	2,500
Total revenues	3,577,290	3,457,599	3,584,593	7,332,103	3,365,858	5,171,153
Expenditures:						
Salary and benefits	1,047,542	1,092,365	1,376,749	3,645,091	3,229,319	3,730,959
Operations	1,930,936	1,405,951	1,620,163	1,492,879	1,294,300	1,765,639
Capital	460,270	534,813	795,244	5,685,280	526,449	3,569,868
Total expenditures	3,438,748	3,033,129	3,792,156	10,823,250	5,050,068	9,066,466
Excess (deficiency) of revenues over expenditures	138,542	424,470	(207,563)	(3,491,147)	(1,684,210)	(3,895,313)
Other financing sources (uses):						
Transfer from General Fund	1,588,085	1,826,280	1,771,668	2,782,195	1,518,294	3,526,563
Transfer from Lodging Tax Fund	240,000	240,000	508,397	355,000	275,000	368,750
Total other financing sources (uses)	(108,170)	37,709	347,996	3,137,195	1,793,294	3,895,313
Change in fund balance	30,372	462,179	140,433	(353,952)	109,084	0
Beginning fund balance	255,342	285,714	747,893	888,326	888,326	997,410
Ending fund balance	285,714	747,893	888,326	534,374	997,410	997,410



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 FY2019 Lodging Tax Fund budget expenditures include funding for the START bus system, Fire/EMS services, Parks & Recreation services, County Fairgrounds horse stalls, Grand Targhee transit support, and Jackson Hole Historical Society and Museum operations.

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Lodging Tax	1,026,629	1,177,488	1,235,906	1,264,792	1,146,447	1,421,935
Miscellaneous	2,549	2,051	1,548	3,000	2,198	3,000
Total revenues	1,029,178	1,179,539	1,237,454	1,267,792	1,148,645	1,424,935
Expenditures:						
Infrastructure	530,847	435,999	461,578	750,443	390,025	813,140
Administration	0	0	22,451	152,346	32,860	0
Parks and recreation	169,189	185,000	183,000	190,000	168,800	195,000
Total expenditures	700,036	620,999	667,029	1,092,789	591,685	1,008,140
Excess (deficiency) of revenues over expenditures	329,142	558,540	570,425	175,003	556,960	416,795
Other financing uses:						
Transfer to Parks and Recreation Fund	(240,000)	(311,134)	(557,211)	(482,752)	(301,122)	(368,750)
Transfer to Fire/EMS Fund	(105,000)	(150,000)	(274,242)	(150,000)	(137,500)	(150,000)
Total other financing sources (uses)	(345,000)	(461,134)	(831,453)	(632,752)	(438,622)	(518,750)
Change in fund balance	(15,858)	97,406	(261,028)	(457,749)	118,338	(101,955)
Beginning fund balance	582,341	566,483	663,889	402,861	402,861	521,199
Ending fund balance	566,483	663,889	402,861	(54,888)	521,199	419,244



County Fair Fund

4.18 employees

Rachel Grimes, Fair and Fairgrounds Manager

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 19 Budget Highlights

The FY2019 County Fair and Fairgrounds Fund has an increase of \$247,155 from the FY2018 budget. Operationally, the service level will remain the same in FY2019. Approved capital projects and purchases include: Heritage Arena Lighting Upgrade (\$32K) and the purchase of new Kiser Drag (\$33K), and enclosure of the exiting stall barn to create a new Exhibit Hall/meeting space (\$450,000).

Performance Measures

Addition of one new summer event to promote western activities and heritage.

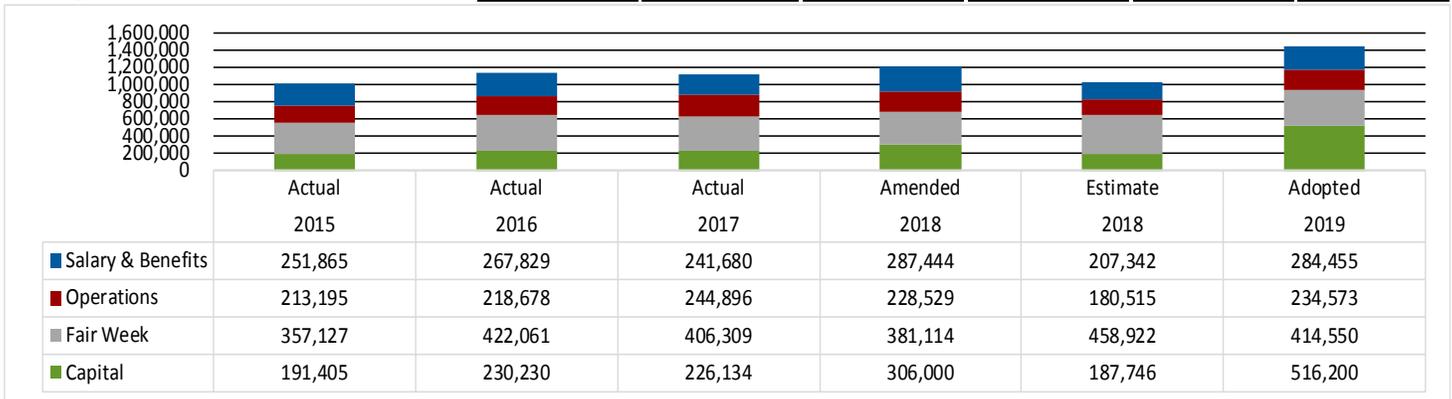
Ensure that all user accounts for facilities rentals in FY2019 have zero balance within 60 days of rental.

Completion of Heritage Arena Lighting Upgrade project within budget and on-time.

Completion of stall barn enclosure within budget and on-time.

County Fair Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Property Taxes	697,204	701,431	695,565	686,959	661,647	972,928
Charges for Services	163,508	148,764	143,421	138,640	128,083	128,600
Fair Week	287,921	286,051	300,382	359,312	373,567	345,250
Contributions	15,500	500	1,182	1,750	1,790	0
Miscellaneous	3,561	23,364	5,529	34,213	38,453	3,000
Total revenues	1,167,694	1,160,110	1,146,079	1,220,874	1,203,540	1,449,778
Expenditures:						
Salary & Benefits	251,865	267,829	241,680	287,444	207,342	284,455
Operations	213,195	218,678	244,896	228,529	180,515	234,573
Fair Week	357,127	422,061	406,309	381,114	458,922	414,550
Capital	191,405	230,230	226,134	306,000	187,746	516,200
Total expenditures	1,013,592	1,138,798	1,119,019	1,203,087	1,034,525	1,449,778
Excess (deficiency) of revenues over expenditures	154,102	21,312	27,060	17,787	169,015	0
Change in fund balance	154,102	21,312	27,060	17,787	169,015	0
Beginning fund balance	547,608	701,710	723,022	750,082	750,082	919,097
Ending fund balance	701,710	723,022	750,082	767,869	919,097	919,097



Teton County, Wyoming

Capital Project Fund Budgets

Year Ended June 30, 2019

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 17) 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.

Capital Projects Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Miscellaneous	41,386	41,912	95,926	40,000	71,004	50,000
Total revenues	41,386	41,912	95,926	40,000	71,004	50,000
Expenditures:						
Administration	0	511,616	912,244	732,416	402,296	2,537,100
Community development	3,164,058	10,450	61,506	1,085,160	1,074,453	1,010,000
Health and human services	0	218,630	97,232	25,000	208	26,000
Infrastructure	0	155,422	1,930,901	5,180,574	1,075,246	5,500,513
Public safety	0	717,318	750,200	437,437	231,654	392,150
Total expenditures	3,164,058	1,613,436	3,752,083	7,460,587	2,783,857	9,465,763
Excess (deficiency) of revenues over expenditures	(3,122,672)	(1,571,524)	(3,656,157)	(7,420,587)	(2,712,853)	(9,415,763)
Other financing sources (uses):						
Special item - contribution to other entities	0	(1,700,000)	(120,527)	(1,179,473)	(16,608)	(1,179,000)
Transfer in	3,200,000	6,283,811	7,670,239	6,126,137	5,146,745	9,695,615
Transfer out	0	(403,425)	(302,332)	(305,065)	(301,457)	(2,091,149)
Total other financing sources (uses)	3,200,000	4,180,386	7,247,380	4,641,599	4,828,680	6,425,466
Change in fund balance	77,328	2,608,862	3,591,223	(2,778,988)	2,115,827	(2,990,297)
Beginning fund balance	6,714,959	6,792,287	9,401,149	12,992,372	12,992,372	15,108,199
Ending fund balance	6,792,287	9,401,149	12,992,372	10,213,384	15,108,199	12,117,902

The below chart combines prior year capital from the General Fund with FY2019 budget for the Capital Projects Fund for analytical purposes:

	General Fund/ Capital Projects	General Fund/ Capital Projects	Capital Projects			
	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Expenditures:						
Administration	455,618	1,011,616	908,092	732,416	402,296	2,537,100
Community development	2,164,058	1,210,450	182,033	2,264,633	1,091,061	2,189,000
Health and human services	24,000	218,630	97,232	25,000	208	26,000
Justice	0	0	4,152	0	0	0
Infrastructure	147,422	155,422	1,930,901	5,180,574	1,075,246	5,500,513
Parks and recreation	0	259,892	336,984	1,450,240	297,335	1,925,249
Public safety	372,960	860,851	715,548	471,262	235,776	558,050
Total expenditures	3,164,058	3,716,861	4,174,942	10,124,125	3,101,922	12,735,912

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 FY2019, it is estimated \$32,771 remains available to maintain the pathway. The Pathways Department administers the funds and has nothing budgeted for FY2019. The fund is being used as contingency for repairs and maintenance, as needed.

2010 Pathways SPET

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	0
Miscellaneous	517	445	203	500	198	500
Total revenues	517	445	203	500	198	500
Expenditures:						
Infrastructure	6,939	17,460	53,532	39,470	18,097	0
Total expenditures	6,939	17,460	53,532	39,470	18,097	0
Change in fund balance	(6,422)	(17,015)	(53,329)	(38,970)	(17,899)	500
Beginning fund balance	127,436	121,014	103,999	50,670	50,670	32,771
Ending fund balance	121,014	103,999	50,670	11,700	32,771	33,271

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 FY2019, it is estimated \$288,360 remains to be spent. Teton County Engineering and the Parks and Recreation Departments are administering the funds and intend to not expend anything in FY2019. This fund is being used for completion of the Wilson Boat Ramp and parking area.

2010 Wilson SPET

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	0
Miscellaneous	3,002	1,528	919	1,000	1,325	1,000
Total revenues	3,002	1,528	919	1,000	1,325	1,000
Expenditures:						
Parks and recreation	362,332	123,073	23,157	50,000	16,164	0
Total expenditures	362,332	123,073	23,157	50,000	16,164	0
Change in fund balance	(359,330)	(121,545)	(22,238)	(49,000)	(14,400)	1,000
Beginning fund balance	805,873	446,543	324,998	302,760	302,760	288,360
Ending fund balance	446,543	324,998	302,760	253,760	288,360	289,360

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 FY2019, it is estimated \$435,713 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

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	0
Miscellaneous	3,551	2,319	1,218	1,000	1,829	1,000
Total revenues	3,551	2,319	1,218	1,000	1,829	1,000
Expenditures:						
Parks and recreation	171,166	264,278	55,712	400,000	172	400,000
Total expenditures	171,166	264,278	55,712	400,000	172	400,000
Change in fund balance	(167,615)	(261,959)	(54,494)	(399,000)	32,033	(399,000)
Beginning fund balance	887,748	720,133	458,174	403,680	403,680	435,713
Ending fund balance	720,133	458,174	403,680	4,680	435,713	36,713

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. FY2019 will begin with an estimated fund balance of \$10,474,545. 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

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	8,510,262	5,301,837	0	0	0	0
Contributions	0	0	36,481	0	0	0
Miscellaneous	14,347	49,073	36,519	20,000	49,336	20,000
Total revenues	8,524,609	5,350,910	73,000	20,000	49,336	20,000
Expenditures:						
Infrastructure	460,184	655,405	1,360,316	3,986,434	1,338,262	6,551,517
Total expenditures	460,184	655,405	1,360,316	3,986,434	1,338,262	6,551,517
Excess (deficiency) of revenues over expenditures	8,064,425	4,695,505	(1,287,316)	(3,966,434)	(1,288,926)	(6,531,517)
Other financing sources (uses):						
Transfer in	0	0	0	0	0	0
Transfer out	0	(510,000)	0	0	0	0
Total other financing sources (uses)	0	(510,000)	0	0	0	0
Change in fund balance	8,064,425	4,185,505	(1,287,316)	(3,966,434)	(1,288,926)	(6,531,517)
Beginning fund balance	800,857	8,865,282	13,050,787	11,763,471	11,763,471	10,474,545
Ending fund balance	8,865,282	13,050,787	11,763,471	7,797,037	10,474,545	3,943,028

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 119](#)—2017 Pathways SPET). 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. FY2019 is expected to expend \$36,500 as the project is in progress.

2014 Pathways SPET

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	0	1,861,303	1,638,698	0	0	0
Miscellaneous	0	523	5,799	10,000	2,856	5,000
Total revenues	0	1,861,826	1,644,497	10,000	2,856	5,000
Expenditures:						
Infrastructure	0	187,879	2,692,462	196,544	(6,179)	36,500
Total expenditures	0	187,879	2,692,462	196,544	(6,179)	36,500
Change in fund balance	0	1,673,947	(1,047,965)	(186,544)	9,035	(31,500)
Beginning fund balance	0	0	1,673,947	625,982	625,982	635,017
Ending fund balance	0	1,673,947	625,982	439,438	635,017	603,517

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. FY2019 is expected to expend \$2,226,288 as the project is in progress.

2014 Fire/EMS SPET

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	0	2,107,281	392,718	0	0	0
Miscellaneous	0	1,308	6,687	10,000	10,472	5,000
Total revenues	0	2,108,589	399,405	10,000	10,472	5,000
Expenditures:						
Infrastructure	0	0	137,807	2,093,857	80,755	2,226,288
Total expenditures	0	0	137,807	2,093,857	80,755	2,226,288
Change in fund balance	0	2,108,589	261,598	(2,083,857)	(70,283)	(2,221,288)
Beginning fund balance	0	0	2,108,589	2,370,187	2,370,187	2,299,904
Ending fund balance	0	2,108,589	2,370,187	286,330	2,299,904	78,616

2017 Pathways Specific Purpose Tax Fund

In 2017, voters approved to reallocate previously collected SPET funds of \$1.5M (see [page 117](#)—2014 Pathways SPET), 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. FY2019 is expected to expend \$767,725.

2017 Pathways SPET

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Miscellaneous	0	0	1,500,165	5,000	6,798	5,000
Total revenues	0	0	1,500,165	5,000	6,798	5,000
Expenditures:						
Infrastructure	0	0	0	1,500,000	1,015	767,725
Total expenditures	0	0	0	1,500,000	1,015	767,725
Change in fund balance	0	0	1,500,165	(1,495,000)	5,783	(762,725)
Beginning fund balance	0	0	0	1,500,165	1,500,165	1,505,948
Ending fund balance	0	0	1,500,165	5,165	1,505,948	743,223

2017 Fire/EMS Specific Purpose Tax Fund

In 2017, voters approved \$6,800,000 for the purpose of renovation, construction and seismic upgrades to Jackson Fire Station #1 and land acquisition, easements, planning, and engineering of Jackson Fire Station 3 (Hoback). 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.

In FY2017 after the SPET was passed, the County's Special Fire Fund (see [pages 96-97](#)) authorized an interfund loan to the FY2017 Fire/EMS SPET for the purchase of property for the Hoback Fire Station (see 2017 Actual Infrastructure expenditure below). The 2017 Fire/EMS SPET is required to pay the interfund loan off from tax receipts collected by December 31, 2020.

FY2019 is expected to be the first year of income in this SPET fund and the projects are in the planning stages.

2017 Fire/EMS SPET

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	4,000,000
Miscellaneous	0	0	0	0	0	5,000
Total revenues	0	0	0	0	0	4,005,000
Expenditures:						
Infrastructure	0	0	1,297,968	0	0	0
Total expenditures	0	0	1,297,968	0	0	0
Change in fund balance	0	0	(1,297,968)	0	0	4,005,000
Beginning fund balance	0	0	0	(1,297,968)	(1,297,968)	(1,297,968)
Ending fund balance	0	0	(1,297,968)	(1,297,968)	(1,297,968)	2,707,032

2017 Parks and Recreation Capital Repair, Replacement, and Renovation Specific Purpose Tax Fund

In 2017, voters approved \$2,400,000 for the purpose of equipment, purchases, and construction of necessary aquatic and facility repairs; renovation and replacement to existing infrastructure in the Teton County/Jackson Recreation Center. 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 projects. FY2019 is expected to expend \$1,736,625 on lobby/entrance and locker room remodeling projects, hot tub and slide tower replacements, and general parks and recreation building projects.

2017 Parks & Recreation Repair, Replacement, and Renovation SPET

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	606,475	1,650,000
Miscellaneous	0	0	0	3,000	879	5,000
Total revenues	0	0	0	3,000	607,354	1,655,000
Expenditures:						
Parks and recreation	0	0	0	0	2,633	1,736,625
Total expenditures	0	0	0	0	2,633	1,736,625
Change in fund balance	0	0	0	3,000	604,721	(81,625)
Beginning fund balance	0	0	0	0	3,000	607,721
Ending fund balance	0	0	0	3,000	607,721	526,096

2017 Parks and Recreation Maintenance Facility Housing Specific Purpose Tax Fund

In 2017, voters approved \$2,900,000 for the purpose of planning, design, engineering, and construction of approximately 21 housing units at Town of Jackson owned property at the current Public Works facility. 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 projects. For FY2019, there is no plan to expend any money. The project is in the planning phase.

2017 Parks & Recreation Maintenance Facility Housing SPET

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	1,772,183	700,000
Miscellaneous	0	0	0	5,000	3,072	2,500
Total revenues	0	0	0	5,000	1,775,255	702,500
Expenditures:						
Parks and recreation	0	0	0	0	0	0
Total expenditures	0	0	0	0	0	0
Change in fund balance	0	0	0	5,000	1,775,255	702,500
Beginning fund balance	0	0	0	0	5,000	1,780,255
Ending fund balance	0	0	0	5,000	1,780,255	2,482,755

Teton County, Wyoming

Proprietary Fund Budget

Year Ending June 30, 2019

12.75 employees

Integrated Solid Waste and Recycling

Sean O'Malley/Heather Overholser

3270 S. Adams Canyon Road

PO Box 9088, Jackson, WY 83002

(307) 733-7678, hoverholser@tetoncountywy.gov, www.tetoncountywy.gov/recycling

Mission Statement

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

Department Function

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

Fiscal Year 19 Budget Highlights

For FY2019, ISWR is projecting a 4.6% increase in revenues compared to the FY2018 budget and a 4.9% decrease in expenses. Approximately 80% of ISWR revenue comes from tip fees and 20% from commodity sales, donations, and grants.

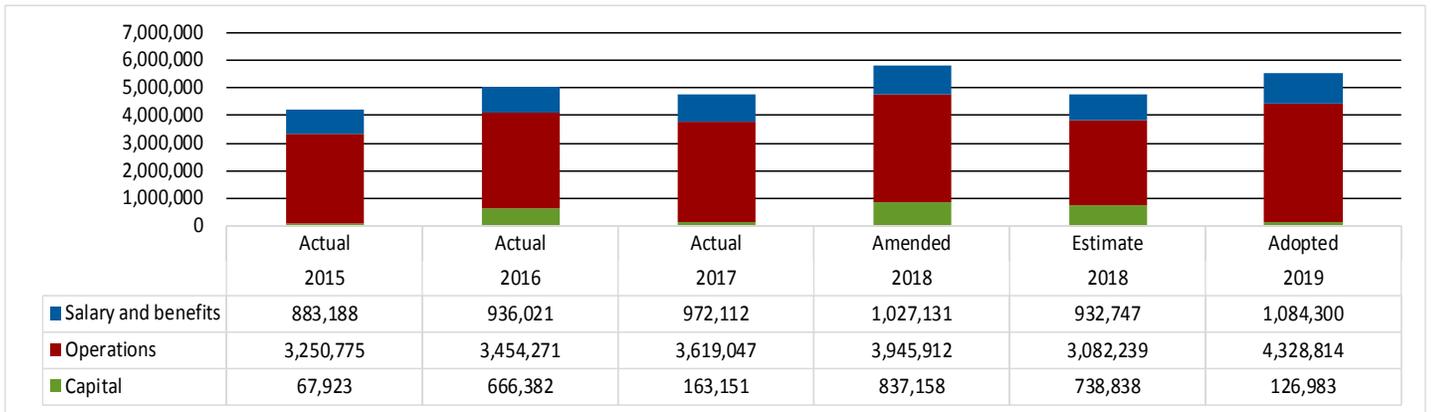
The ISWR FY2019 budget includes \$126,983 in capital equipment purchases and asset maintenance. In addition, there are funds for Phase II recycling center improvement planning. ISWR anticipates managing and processing approximately 30,110 tons of solid waste (i.e., landfill bound waste) and 15,191 tons of divertable materials. This budget provides expanded community outreach and education to keep the public informed on ISWR's many capital projects. This budget has no tip fee increase.

Performance Measures

FY2019 Performance Measures	FY2015	FY2016	FY2017
To increase overall waste diversion to 60% by 2030	34.5%	33.7%	34.4%
To increase tonnages recycled	4,043.1	4,136.1	4,151.0
To increase organics tonnages composted	8,936.0	9,659.8	9,987.2
To increase hazardous and electronic wastes tonnages collected	127.4	122.4	110.3
To increase construction and demolition waste tonnages collected for reuse and recycling	1,664.6	549.0	1,310.1
To increase food waste tonnages to be composted	-	-	21.1
To monitor landfill-bound waste tonnages	28,048.5	28,495.9	29,739.3
To strive for zero workplace accidents	-	-	-

Integrated Solid Waste & Recycling Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Amended	2018 Estimate	2019 Adopted
Revenues:						
Charges for Services	4,113,288	4,227,503	4,647,157	4,775,107	4,390,033	4,891,020
Material sales	452,074	360,518	501,484	406,154	506,307	527,577
Grants and contributions	104,928	88,955	102,561	90,500	128,279	97,000
Miscellaneous	3,003	19,090	9,271	24,000	26,987	24,500
Total revenues	4,673,293	4,696,066	5,260,473	5,295,761	5,051,606	5,540,097
Expenditures:						
Salary and benefits	883,188	936,021	972,112	1,027,131	932,747	1,084,300
Operations	3,250,775	3,454,271	3,619,047	3,945,912	3,082,239	4,328,814
Capital	67,923	666,382	163,151	837,158	738,838	126,983
Total expenditures	4,201,886	5,056,674	4,754,310	5,810,201	4,753,824	5,540,097
Excess (deficiency) of revenues over expenditures	471,407	(360,608)	506,163	(514,440)	297,782	0
Other financing sources (uses):						
Transfer in	0	(510,000)	0	0	0	0
Transfer out	0	0	0	0	0	0
Total other financing sources (uses)	0	(510,000)	0	0	0	0
Change in fund balance	471,407	(870,608)	506,163	(514,440)	297,782	0
Beginning fund balance	2,649,937	3,121,344	2,250,736	2,756,899	2,756,899	3,054,681
Ending fund balance	3,121,344	2,250,736	2,756,899	2,242,459	3,054,681	3,054,681



DEBT

Teton County's debt limit is limited to 2% of assessed value. Assessed value for 2018 is estimated to be \$1,693,614,817 which leaves the debt limit at \$33,872,296. The long-term debt and general obligation debt outstanding for the County is \$0, leaving a legal debt margin of \$33,872,296.

At the end of FY2017, the County had \$2,159,981 in bonds payable. In FY2018, the County satisfied the bonds payable, which was for the purchase and renovation of the Public Health Building and construction of the Septic Dump Station on High School Road.

At this time, the County does not intend to issue any debt in FY2019.

	Teton County Debt
FY2011	\$6,359,826
FY2012	\$5,431,127
FY2013	\$4,733,798
FY2014	\$4,205,619
FY2015	\$3,531,819
FY2016	\$2,841,025
FY2017	\$2,159,981
FY2018	\$0
FY2019	\$0

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	9,585,615	Capital Projects Fund	9,585,615	Capital purchases
General Fund	68,190	Capital Projects Fund	68,190	Reserve Policy Transfer
General Fund	2,102,709	Fire/EMS Fund	2,102,709	Operations
General Fund	1,601,314	Parks and Recreation Fund	1,601,314	Operations
General Fund	77,074	Affordable Housing Fund	77,074	Operations
Capital Fund	1,925,249	Parks and Recreation Fund	1,925,249	Reimburse Capital purchases
Capital Fund	165,990	Fire/EMS Fund	165,990	Reimburse Capital purchases
Capital Fund	1,000,000	Affordable Housing Fund	1,000,000	Housing supply
Grant Fund	381,500	General Fund	381,500	Program-specific funding
Fire/EMS Fund	826,826	General Fund	826,826	Operations/Insurance reimbursement
County Fair Fund	33,108	General Fund	33,108	Insurance reimbursement
Affordable Housing Fund	84,245	General Fund	84,245	Insurance reimbursement
Integrated Solid Waste & Recycling	211,416	General Fund	211,416	Insurance reimbursement
Parks and Recreation Fund	527,888	General Fund	527,888	Insurance reimbursement
Lodging Tax Fund	150,000	Fire/EMS Fund	150,000	Operations
Lodging Tax Fund	368,750	Parks and Recreation Fund	368,750	Operations

B – Human Services Organizations

Agency	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimated	FY2019 Adopted
Childrens Learning Center	185,000	185,000	185,000	212,750	212,750	212,750
Community Counseling	225,000	225,000	225,000	245,000	245,000	245,000
Youth Service/VanVleck	208,066	208,066	233,066	291,333	291,333	291,333
Curran Seely	63,000	63,000	63,000	81,900	81,900	81,900
Curran Seely Title 25	30,000	30,000	30,000	30,000	30,000	30,000
Senior Center	96,431	106,074	111,908	111,908	111,908	128,694
Senior Citizens of Idaho	5,000	5,000	6,000	6,000	6,000	6,000
Community Safety Network	31,000	33,584	33,417	36,000	36,000	40,000
Family Safety Network	7,500	15,000	-	7,500	7,500	7,500
One22	-	-	-	45,500	45,500	60,000
Community Entry Service	21,000	22,000	34,000	41,600	41,600	50,000
Civil Air Patrol	2,500	4,000	-	3,000	3,000	0
Teton Literacy Group	17,000	17,000	26,650	27,983	27,983	31,650
Title 25 Hospitalization	89,837	70,000	42,178	70,000	70,000	70,000
Human Services Funding Model	22,000	22,000	20,000	-	-	60,000
Hole Food Rescue	15,000	15,000	-	-	-	5,000
Climb Wyoming	-	12,000	15,000	-	-	10,000
JHCCC Title 25/On Call	112,554	112,554	120,000	130,000	130,000	130,000
CRC Idaho	-	-	-	5,000	5,000	3,750
Total	1,130,888	1,145,278	1,145,219	1,345,474	1,345,474	1,463,577

C – Community Development Organization

<u>ORGANIZATION</u>	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Amended	FY2018 Estimated	FY2019 Adopted
Community Fireworks	0	0	0	10,000	10,000	10,000
Historic Preservation	12,900	13,000	13,000	13,000	13,000	20,000
Cultural Council/Arts	34,500	40,000	40,000	40,000	40,000	40,000
START Impact Fees	10,082	8,990	5,531	0	0	0
Housing Grove Payment	104,348	0	0	0	0	0
Museum	105,185	105,185	105,185	112,841	103,438	112,841
Charture Institute	5,000	5,000	5,000	5,000	5,000	0
JH Air	19,675	15,000	15,000	15,000	15,000	15,000
JH Air Ski Passes	24,998	0	0	0	0	0
Energy Mitigation	421,407	555,799	790,201	450,000	761,562	0
Clean Energy Coalition	3,000	4,000	0	0	0	0
WY Council Int'l Visitors	4,500	4,500	0	0	0	0
JH Public Art	0	0	0	0	0	5,000
JHLT Grazing	240	240	329	376	0	0
GYC Bike Tour	7,500	0	0	0	0	0
Rotary Elk Arches	18,000	0	0	0	0	0
Total Community Development	<u>771,335</u>	<u>751,714</u>	<u>974,246</u>	<u>646,217</u>	<u>948,000</u>	<u>202,841</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 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 – FY2019-2023 MASTER CONSOLIDATED CIP

FY2019-2023 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIOR-ITY	REASON	MULTI- LIFESPAN/ REPLACE CYCLE	YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	COST FY2019	COST FY2020	COST FY2021	COST FY2022	COST FY2023	Unscheduled	EXPENDITURES INCEPTION TO FY2019	ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST	REMAINING BUDGET FY2019-23
New Projects/Assets																
Employee Housing	H	Recruitment, retention, operational efficiency, leadership	50 yrs	Y	10,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			5,000,000	5,000,000	5,000,000
Detention Center Renovation	H	Employees need a place to change clothes and have adequate bathroom facilities.	20 years	N										-	-	-
Viper Phone System Mobile Laptop	M	Provide mobile phone laptop for EOC	5 years	N		20,567								20,567	20,567	20,567
EagleView PICTOMETRY	H	Increased tax revenue	2yr	Y		125,000		135,000			145,800			405,800	405,800	405,800
Administration Building 2nd floor remodel	H	Added Personel on the 2nd floor				25,000								25,000	25,000	25,000
Housing Supply Program	H	65% resident workforce	annual	O	80,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			5,000,000	5,000,000	5,000,000
ALS TRAINING MANNEQUIN	H	TRAINING SUPPORT	8 YEARS	N		15,000								15,000	15,000	15,000
DRONE WITH THERMAL IMAGING CAMERA	H	MULTI HAZARD RESPONSE	8 YEARS	N		25,000								25,000	25,000	25,000
Animal Carcass Disposal Final Cost TBD	H	WYDEQ requirement - cannot transport animal carcasses across state lines	40	N	60,000	700,000								700,000	700,000	700,000
Truck Scale	H	Improved operational efficiency and public convenience	20	N				250,000						250,000	250,000	250,000
Phase 2 Recycling Center (Facility construction) Final cost TBD by contract. Bale storage facility and residential drop off	H	Increased commodity storage capacity, shipping efficiency, program growth	30	N				500,000						500,000	500,000	500,000
Stilson Community Recycling Site	M	Anticipating new site in Wilson with approval of Stilson Master Plan	25	N								500,000		500,000	500,000	500,000
WY22 Wilson to Snake River	M	Master Plan priority, safe routes to schools	40	Y	18,137	1,200,000					500,000		75,000	1,775,000	1,775,000	1,700,000
South 89 (North Section) - South Park to Swinging Bridge	H	Master Plan priority, WYDOT project, safe routes to schools	40	Y	1,079,225	19,216	829,225						250,000	1,079,225	-	(250,000)
South 89 (South Section) - Swinging Bridge to Hoback	M	Master Plan priority, WYDOT project, safe routes to schools	40	Y	525,036	35,353	38,500	500,000	590,320				50,000	1,178,820	653,784	603,784
Path 22 East - Budge Dr. Reconstruction	H	Master plan priority, project completion, missing link	40	Y	112,500		150,000						100,000	250,000	137,500	37,500
Teton Pass - State Line to Trail Creek	M	Master Plan priority, public land access, regional connectivity	40	Y	1,266,860	3,212		1,249,980					150,000	1,399,980	133,120	(16,880)
Teton Pass - Trail Creek to Summit - NEPA, Planning, and Design	L	Master Plan priority, public land access, regional connectivity	40	Y	248,848		125,000	150,000						275,000	26,152	26,152
Tribal Trails Path - South Park to Lakota	L	Master Plan priority, coordination with road project	40	Y		3,397	10,000	160,000	150,000					320,000	320,000	320,000
Stateline Road (if adopted)	H	convenience, emergency response	25	Y		5,000	1,500,000							1,500,000	1,500,000	1,500,000
Spring Gulch Road Phase 2	H	maintenance, safety, most in 2018	25	N		5,000	600,000						300,000	900,000	900,000	600,000
South Park - Project Charter, intersections	H	ITP	NA	Y			250,000	200,000	1,000,000	1,000,000		1,000,000		3,450,000	3,450,000	3,450,000
Wildlife Crossings	H	ITP , safety	50	Y			150,000	200,000				10,000,000	100,000	10,450,000	10,450,000	10,350,000
Old Library Remodel	H	structural, asbestos, ADA, space	40	Y	32,458		400,000						20,000	420,000	387,542	367,542
Cattlemans Bridge Mitigation Area	O	required by County LDRs	?	Y		1,500	200,000						3,000	203,000	203,000	200,000
Game Creek (if adopted)	L		25	Y		15,000	450,000							450,000	450,000	450,000
Broadway Survey Monuments (pathways fund?)	O	disturbed during 2014/2015 const.	NA	Y			25,000						2,500	27,500	27,500	25,000

FY2019-2023 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIOR-ITY	REASON	LIFESPAN/ REPLACE CYCLE	MULTI- YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	COST FY2019	COST FY2020	COST FY2021	COST FY2022	COST FY2023	Unscheduled	EXPENDITURES INCEPTION TO FY2019	ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST	REMAINING BUDGET FY2019-23
Gros Ventre Bank Stabilization	H	flooding damage Spring 2017	10	Y	25,000		150,000						19,000	169,000	144,000	125,000
Von Gontard Wildlife Fence for S. 89	O	part of WYDOT project	10	Y		500	85,000							85,000	85,000	85,000
Fish Creek Road	H	safety improvements	25	Y		CONST	750,000	500,000					200,000	1,450,000	1,450,000	1,250,000
Sewer Mapping Project with TCD	H	mostly in 2018	NA	N	30,000		45,000						15,000	60,000	30,000	15,000
Tribal Trails	H	ITP	25	Y		5,000	50,000	200,000	1,000,000	2,000,000				3,250,000	3,250,000	3,250,000
Science School Intersection	H	likely WYDOT	25	Y	2,700,000				1,500,000	1,500,000				3,000,000	300,000	300,000
East West Connector	M	ITP	25	Y						150,000	150,000	4,000,000		4,300,000	4,300,000	4,300,000
Gros Ventre Road	M	safety improvements	25	Y	3,620,000					2,000,000	2,000,000		10,000	4,010,000	390,000	380,000
Snake River Bridge 22/390	M	WYDOT STIP. Pathway related fixes?	25	Y							100,000			100,000	100,000	100,000
Satellite Parking for Transit	M	covered by START?	25	Y								1,000,000		1,000,000	1,000,000	1,000,000
Rogers Point Facilities		covered by Facilities? TBD												-	-	-
TC Stockpile Facility-Quarry Reclam.	H	Closing existing Walton Quarry	30	N		5,000	1,100,000							1,100,000	1,100,000	1,100,000
CMMS System	H	Operational efficiency & data capture, capital planning	ongoing	N		3,500	15,000							15,000	15,000	15,000
General Services Building Main Fire Alarm Panel	H	Protection of life and property	15 to 20 yrs	N		1,000	25,000							25,000	25,000	25,000
Hoback Housing	H	Employee Housing	50 years	Y			20,000	150,000	150,000					320,000	320,000	320,000
General Services Building IT AC	H	Reduce excessive heat working conditions	15 to 20 yrs	N			10,000							10,000	10,000	10,000
SAR Fire notification system	H	Protection of critical facility	15 to 20 yrs	N		750	7,500	25,000						32,500	32,500	32,500
Additional Kitchen in new Exhibit Hall	H	Additional rental and efficiency	30+	N/A				20,000						20,000	20,000	20,000
Door Access Control / Photo ID's	H	installation completion	10	Y		1,000	200,000	150,000						350,000	350,000	350,000
Genset Power Admin Building	H	continuity of operations	10	N		-	75,000							75,000	75,000	75,000
Snowking Restroom Winter Plumb		Enhance Asset	35	N		7,250	20,000							20,000	20,000	20,000
Alpine Field Protective Netting		Safety	15	N		500	8,000							8,000	8,000	8,000
Control Link/Cow Pasture Fields		Operational and Energy Efficiency	20	N			-	12,000						12,000	12,000	12,000
Miller Park ADA Path/Electrical		Enhance Asset/ ADA Compliance	35	N	7,500		-	15,000						15,000	7,500	7,500
Wayne May Park Tennis/Pickleball		Sevice Enhancement	35	N	75,000	2,750		300,000						300,000	225,000	225,000
Wayne May Park Tree Installation		Sevice Enhancement	50	N		900			20,000					20,000	20,000	20,000
Wayne May Park Restroom		Sevice Enhancement	35	Y		15,000				175,000	175,000			350,000	350,000	350,000
Park Maintenance Shop-Phase 1		Operational and Energy Efficiency	50	Y		7,200	2,100,000	1,000,000						3,100,000	3,100,000	3,100,000
Park Mainenance Shop Basement		TOJ/TC Storage	50	N		900	600,000							600,000	600,000	600,000
Park Maintenance Shop- Phase 2		Operational and Energy Efficiency	50	Y		6,400		600,000	500,000					1,100,000	1,100,000	1,100,000
South Park Landing (Ramp/Weir)		Sevice Enhancement	25	N		2,500	25,000							25,000	25,000	25,000
Wilson Ramp (Ramp/Weir)		Sevice Enhancement	25	Y		8,000		150,000						150,000	150,000	150,000
Recreation Center Expansion-Phase 1		Sevice Enhancement	50	Y								10,000,000		10,000,000	10,000,000	10,000,000
Recreation Center Expansion-Phase 2		Sevice Enhancement	50	Y								6,000,000		6,000,000	6,000,000	6,000,000
Stilson Athletic Fields		Sevice Enhancement	50	Y								3,200,000		3,200,000	3,200,000	3,200,000
Stilson Athletic Fields		Sevice Enhancement	50	Y								3,200,000		3,200,000	3,200,000	3,200,000
Youth Baseball Fields at TCSD		Sevice Enhancement	50	Y	100,000			300,000						300,000	200,000	200,000
Jackson Dog Park		Sevice Enhancement	35	Y	750,000							2,500,000		2,500,000	1,750,000	1,750,000
Wayne May Park/Rancher Re-development		Sevice Enhancement	35	Y								200,000		200,000	200,000	200,000
Wayne May Park Shelters/Parking		Sevice Enhancement	35	Y								350,000		350,000	350,000	350,000

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Wayne May Park Barn Renovation		Sevice Enhancement	35	Y								200,000		200,000	200,000	200,000
Wayne May Park Playground		Sevice Enhancement	25	N								150,000		150,000	150,000	150,000
Teton Village Park Playground		Sevice Enhancement	25	N								150,000		150,000	150,000	150,000
South Park Landing (West)		Sevice Enhancement	50	Y								1,250,000		1,250,000	1,250,000	1,250,000
Baux Park Re-development		Sevice Enhancement	50	Y								2,000,000		2,000,000	2,000,000	2,000,000
TOTAL New Projects/Assets					\$10,572,427	\$323,965	\$14,123,792	\$8,631,980	\$7,045,320	\$8,825,000	\$5,070,800	\$45,700,000	\$1,294,500	\$90,691,392	\$80,118,965	\$78,824,465
New Vehicles & Equipment																
STATION 6 GENERATOR REPLACEMENT	H	SUSTAIN POWER OUTAGE	20 YEARS	N			100,000							100,000	100,000	100,000
Sorting system for recycling center	M	Program expansion and increased operational efficiency	25	N					400,000					400,000	400,000	400,000
Data Collection Devices	M - H	ITP performance measure	15	N	11,900	2,430	31,650	28,150						59,800	47,900	47,900
Superior Broom Sweeper	M	Public safety, operational efficiency	10-15	N		4,500			55,000					55,000	55,000	55,000
Plotter/Scanner												5,000		5,000	5,000	5,000
GPS Base Station	M	Provide enhanced GPS coverage	15	N			15,470							15,470	15,470	15,470
John Deere Loader	H	Expanded internal capabilities	10+ years	N/A		1,500	77,650							77,650	77,650	77,650
Program Cargo Trailer		Sevice Enhancement	10	N			5,000							5,000	5,000	5,000
Chipper Box		Operational and Energy Efficiency	15	N			8,000							8,000	8,000	8,000
Dump Trailer		Operational and Energy Efficiency	15	N				7,500						7,500	7,500	7,500
Pathways Utility Vehicle		Sevice Enhancement	10	N				15,000						15,000	15,000	15,000
Buffalo Blower		Sevice Enhancement	10	N					10,000					10,000	10,000	10,000
Piston Bulley/Pana		Sevice Enhancement	15	N						150,000				150,000	150,000	150,000
Sandpro attachment		Sevice Enhancement	10	N							20,000			20,000	20,000	20,000
Trash Trailer		Operational and Energy Efficiency	15	N							13,000			13,000	13,000	13,000
Mechanic Service Vehicle		Operational and Energy Efficiency	10	N								80,000		80,000	80,000	80,000
2-ton Forestry Vehicle		Sevice Enhancement	10	N								140,000		140,000	140,000	140,000
Man Lift		Sevice Enhancement	15	N								80,000		80,000	80,000	80,000
Komatsu Broom		Sevice Enhancement	10	N								60,000		60,000	60,000	60,000
Program Transit Vehicle		Sevice Enhancement	10	N				20,000						20,000	20,000	20,000
Sand Pro Attachment		Sevice Enhancement	10	N							20,000			20,000	20,000	20,000
Trash Trailer		Operational and Energy Efficiency	15	N							13,000			13,000	13,000	13,000
Mechanics Service Vehicle		Operational and Energy Efficiency	10	N								80,000		80,000	80,000	80,000
TOTAL New Vehicles & Equipment					\$11,900	\$8,430	\$237,770	\$70,650	\$465,000	\$150,000	\$66,000	\$445,000	\$0	\$1,434,420	\$1,422,520	\$1,422,520
Repair/Replace/Maint - Assets																
Detention Center Washer/Dryer	H	current washer/dryer old and just need replaced...always breaking.	10 years	N			16,000							16,000	16,000	16,000
Viper 911 Phone System	H	Replacement of end of life system	5 years	N		27,660	290,000							290,000	290,000	290,000
Zuercher Warm Standby System	M	Provide on-site redudancey	5 years	N		9,300	33,480							33,480	33,480	33,480
Vaccine Refridgerator			5 years						7,500					7,500	7,500	7,500
Vaccine Freezer			5 years								5,000			5,000	5,000	5,000
REPLACE MS82 MOTOR & CHASSIS	H	END OF SERVICE LIFE	10 YEARS	N				152,000						152,000	152,000	152,000
REPLACE MS295 MOTOR & CHASSIS	H	END OF SERVICE LIFE	10 YEARS	N					152,000					152,000	152,000	152,000
CARDIAC MONITOR REPLACEMENT X 4	H	END OF SERVICE LIFE	7 YEARS	N				120,000						120,000	120,000	120,000

FY2019-2023 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIOR-ITY	REASON	LIFESPAN/ REPLACE CYCLE	MULTI- YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	COST FY2019	COST FY2020	COST FY2021	COST FY2022	COST FY2023	Unscheduled	EXPENDITURES INCEPTION TO FY2019	ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST	REMAINING BUDGET FY2019-23
REPLACE MS78 MOTOR & CHASSIS	H	END OF SERVICE LIFE	10 YEARS	N						152,000				152,000	152,000	152,000
REPLACE MS 35	H	END OF SERVICE LIFE	10 YEARS	N			180,000							180,000	180,000	180,000
STATION 3 UPGRADE	H	VOLUNTEER SUSTAINABILITY	40 YEARS	Y								4,000,000		4,000,000	4,000,000	4,000,000
STATION 2 DESIGN	H	VOLUNTEER SUSTAINABILITY	40 YEARS	N								150,000		150,000	150,000	150,000
STATION 2 UPGRADE	H	VOLUNTEER SUSTAINABILITY	40 YEARS	Y								4,000,000		4,000,000	4,000,000	4,000,000
STATION 4 DESIGN	H	VOLUNTEER SUSTAINABILITY	40 YEARS	N								150,000		150,000	150,000	150,000
STATION 4 UPGRADE	H	VOLUNTEER SUSTAINABILITY	40 YEARS	Y								4,000,000		4,000,000	4,000,000	4,000,000
STATION 6 RENOVATION AND DESIGN	H	ADD HOUSING UNITS	40 YEARS	Y								41,500,000		41,500,000	41,500,000	41,500,000
Corrugated Cardboard/Recycling Containers (commercial collection and high volume generators)	H	Equipment Replacement & Program Expansion	15	N			25,000	28,000	200,000	30,000	22,000			305,000	305,000	305,000
Roll off containers for recycling center - commercial drop-off area	M	Equipment Replacement and operational efficiency	15	N			25,000	25,000	25,000	25,000	25,000			125,000	125,000	125,000
Roll Off System - container signs	M	Equipment maintenance, education and efficiency	10	Y			30,000	20,000						50,000	50,000	50,000
Loading Dock Plate (2)	H	Equipment replacement, operational necessity and improved safety	20	N			30,000							30,000	30,000	30,000
HHW Facility Painting	M	Asset Maintenance	5	N				5,000						5,000	5,000	5,000
Recycling Center Landscaping	H	Asset Maintenance	20	N				65,000						65,000	65,000	65,000
Forklift battery replacement	H	Equipment maintenance	5	N						13,000	13,500			26,500	26,500	26,500
Capital Repairs	H	Public safety	5 to 15	N	185,820		35,000	36,050	37,132	38,245	39,393			185,820	-	-
Sealcoating and Asphalt Repair	H	Asset lifespan protection	5	N	150,000		200,000	206,000	212,200	218,600	225,200			1,062,000	912,000	912,000
Striping and Signage	H	Public safety and information	2 to 10	N	86,000		15,000	15,450	15,914	16,391	16,883			79,638	(6,362)	(6,362)
Melody Ranch Pathway Internal Repairs	M	Public safety, asset protection	15	N			40,000							40,000	40,000	40,000
Henry's Trail Resurfacing	L	Public safety, asset protection	30	N								100,000		100,000	100,000	100,000
Adams Canyon Sewer Maintain Urban Systems		maintain constructed asset	50	P		5,000	5,000	5,000	5,000	5,000	5,000			25,000	25,000	25,000
Wilson- West Street Paving	M	BOTH an income and expense	N/A	P										-	-	-
Wilson- West Street Paving	M	Maintenance/Dust mitigation	20	N		2,000	60,000							60,000	60,000	60,000
Hoback Junction South Curve Impr.	M	Safety Improvement	20	N		2,500	175,000							175,000	175,000	175,000
Alta North Road Paving	H	Maintenance/Dust mitigation	20	N		16,000	300,000							300,000	300,000	300,000
Spring Gulch Mill & Overlay	M	Safety Improvement	20	N		48,000		700,000						700,000	700,000	700,000
Ski Hill Mill & Overlay	M	Safety Improvement	20	N		48,000		650,000						650,000	650,000	650,000
Parking Lot Sealing	H	Pavement Preservation	5	N		4,500					100,000			100,000	100,000	100,000
Batch Plant Road Improvements	H	Safety Improvement	25	N	20,000	6,000	50,000						80,000	130,000	110,000	30,000
County Road Chipseal	H	Pavement Preservation	7	Y			610,000	N/A	1,100,000	N/A	900,000			2,610,000	2,610,000	2,610,000
County Road Sealcoats	H	Misc. County Road Surfacing	7	Y			90,000	90,000	90,000	90,000	90,000			450,000	450,000	450,000
Safety Projects	H	General Road Safety Issues	N/A	Y			25,000	25,000	25,000	25,000	25,000			125,000	125,000	125,000
CRF Road Projects/Prof Services	H	Professional Services	N/A	Y			50,000	50,000	50,000	50,000	50,000			250,000	250,000	250,000
Cattlemans Bridge	H	Bridge Replacement	50	Y	5,113,000	1,000	5,651,000						300,000	5,951,000	838,000	538,000
Swinging Bridge	H	Bridge Replacement	50	Y	2,756,325	1,000					3,046,000			3,046,000	289,675	289,675
Circuit Court Office Wall	L	Create additional office space	15 to 20 yrs	N			10,000							10,000	10,000	10,000
District Court Carpet	M	Age & appearance	15 to 20 yrs	N			12,000							12,000	12,000	12,000
District Court Lighting Controls	M	Efficiency of courtroom operations	15 to 20 yrs	N			7,500							7,500	7,500	7,500
EOC Main Fire Alarm Panel Replacement	M	End of life cycle, limited availability of parts and service	15 to 20 yrs	N		650	8,000							8,000	8,000	8,000
Exterior paint	M	Protection & maintenance	7 to 10 yrs	Y			30,000	25,000	25,000	25,000	25,000			130,000	130,000	130,000
Jail Holding Cell Floor Drain Replacement	H	Existing failed	15 to 20 yrs	N			7,000							7,000	7,000	7,000

FY2019-2023 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIOR-ITY	REASON	LIFESPAN/ REPLACE CYCLE	MULTI- YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	COST FY2019	COST FY2020	COST FY2021	COST FY2022	COST FY2023	Unscheduled	EXPENDITURES INCEPTION TO FY2019	ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST	REMAINING BUDGET FY2019-23
Jail Elevator Modernization Phase 2	H	End of life cycle upgrade to extend service life. Asset critical to jail operations	15 to 20 yrs	Y			70,000							70,000	70,000	70,000
LED lighting & controls design	M	Energy efficiency	10 to 15 yrs	Y	30,000		30,000	30,000	30,000					90,000	60,000	60,000
Public Health Flooring	M	Flooring is worn and at end of life cycle	10 to 15 yrs	Y			30,000	30,000						60,000	60,000	60,000
Public Health Main Fire Alarm Panel Replacement	H	End of life cycle, critical equipment	15 to 20 yrs	N		920	12,000							12,000	12,000	12,000
Rafter J Daycare Lighting Controls	H	Replace failed system	15 to 20 yrs	N			7,500							7,500	7,500	7,500
Sidewalks	H	Public safety & appearance	15 yrs	Y			40,000	40,000	10,000	10,000	10,000			110,000	110,000	110,000
Signs	M	Public Direction	10 to 15 yrs	Y			20,000	10,000	10,000					40,000	40,000	40,000
Teton County Courthouse HVAC Controls Replacement & Upgrade Project	M	End of life cycle, system performing poorly	15 to 20 yrs	N	40,000	10,000	80,000							80,000	40,000	40,000
Admin Building South Main Entry Rehab Project	M	Protection of property	15 to 20 yrs	N				27,500						27,500	27,500	27,500
HVAC upgrades	H	End of life, efficiency	15 to 20 yrs	Y				50,000	50,000	50,000	50,000			200,000	200,000	200,000
Flooring Replacement								25,000	25,000	25,000	25,000			100,000	100,000	100,000
TCCH Energy retrofit	H	Energy efficiency	20 to 25 yrs	Y				75,000	75,000					150,000	150,000	150,000
General Services Building Window Replacement	M	Energy efficiency	15 to 20 yrs	N				60,000						60,000	60,000	60,000
TCCH Public Elevator Modernization	M	End of life cycle upgrade to extend service life	15 to 20 yrs	N					90,000					90,000	90,000	90,000
Sound System Upgrade for Heritage Arena	H	End of life, poor performance of existing system						25,000						25,000	25,000	25,000
Lighting project for Heritage Arena	H	Inadequate lighting	25+	N/A			32,000							32,000	32,000	32,000
Heritage Arena concrete replacement	M	safety							20,000					20,000	20,000	20,000
Finish/remodel storage space above office	H	operational efficiency	30+	N/A					275,000					275,000	275,000	275,000
Landscaping	M	complete unfinished landscaping		N/A						50,000				50,000	50,000	50,000
Replace wooden seats in grandstands	M	replace aging asset	20+	N/A							30,000			30,000	30,000	30,000
Removal of Tennis courts & Baseball field	H	expanded vendor areas and parking	30+	N/A				90,000						90,000	90,000	90,000
Enclose Pavilion	H	operational efficiency and structural concerns	30+	Y	500,000	3,000	650,000							650,000	150,000	150,000
Wifi System Replacement	H	Improved quality and security	4	N			26,000		5,000		5,000			36,000	36,000	36,000
Radio System Maintenance	H	Perform bi-annual maintenance on radio infrastructure		N			40,000		40,000		40,000			120,000	120,000	120,000
Firewall Update	H	Plans for updating firewall every 36 months		N					40,000					40,000	40,000	40,000
Phone System Update	H	end of life	10	N			35,000							35,000	35,000	35,000
Storage	H	County backup storage	7	N				20,000						20,000	20,000	20,000
EOC Server Room UPS	M	existing equip end of life	10	N					14,000					14,000	14,000	14,000
Network Switches	M	rolling replacement	10	Y				5,000	5,000	65,000				75,000	75,000	75,000
Cow Pasture 2 Outfield Fence		Safety	25	N			12,000							12,000	12,000	12,000
Asphalt Sealing/RC, OB, MV		Asset maintenance	7	N			24,000							24,000	24,000	24,000
Cow Pasture infield material		Asset maintenance	5	N			10,000							10,000	10,000	10,000
Wayne May Park Headgate		Asset maintenance	15	N			7,500							7,500	7,500	7,500
Miller Park Playground		Asset maintenance	20	N				125,000						125,000	125,000	125,000
Town Square Boardwalk		Asset maintenance	15	N				12,000						12,000	12,000	12,000
HS Tennis Court Re-surface		Asset maintenance	8	N				25,000						25,000	25,000	25,000
Owen Bircher Volleyball Court		Asset maintenance	20	N				15,000						15,000	15,000	15,000
Powderhorn Playground		Asset maintenance	20	N					135,000					135,000	135,000	135,000
Miller Park Court Re-surface		Asset maintenance	8	N					15,000					15,000	15,000	15,000
Boulder Park Renovation		Asset maintenance	10	N					50,000					50,000	50,000	50,000
Alta Park Irrigation		Asset maintenance	25	N					25,000					25,000	25,000	25,000

FY2019-2023 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIOR-ITY	REASON	MULTI- LIFESPAN/ REPLACE CYCLE	YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	COST FY2019	COST FY2020	COST FY2021	COST FY2022	COST FY2023	Unscheduled	EXPENDITURES INCEPTION TO FY2019	ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST	REMAINING BUDGET FY2019-23
Baux Park playground		Asset maintenance	20	N						145,000				145,000	145,000	145,000
Mike Yokel Restroom		Asset maintenance	15	N						25,000				25,000	25,000	25,000
Owen Bircher Fence		Asset maintenance	15	N						30,000				30,000	30,000	30,000
Yokel Restroom		Asset maintenance	15	N					25,000					25,000	25,000	25,000
Miller Park Court Re-surface		Asset maintenance	8	N					25,000					25,000	25,000	25,000
Boulder Park Renovation		Asset maintenance	15	N					50,000					50,000	50,000	50,000
Alta Irrigation		Asset maintenance	25	N					25,000					25,000	25,000	25,000
Baux park playground		Asset maintenance	20	N						135,000				135,000	135,000	135,000
Yokel Restroom		Asset maintenance	15	N						25,000				25,000	25,000	25,000
Owen Bircher Fence		Asset maintenance	15	N					35,000					35,000	35,000	35,000
Owen Bircher Warming Hut		Asset maintenance	15	N							65,000			65,000	65,000	65,000
Rangeview Playground		Asset maintenance	20	N							145,000			145,000	145,000	145,000
Synthetic Field Replacement		Asset maintenance	15	N	300,000						600,000			600,000	300,000	300,000
Garaman Restroom		Asset maintenance	15	N								125,000		125,000	125,000	125,000
Miller Park Restroom Renovation		Asset maintenance	25	N								125,000		125,000	125,000	125,000
TCSO Field Irrigation		Asset maintenance	25	N	100,000							200,000		200,000	100,000	100,000
Steam Room Tile and Door		Asset maintenance	15	N			17,500							17,500	17,500	17,500
Sauna Room board Replacement		Asset maintenance	8	N			10,000							10,000	10,000	10,000
Therapy Pool Lift		Asset maintenance	10	N			5,000							5,000	5,000	5,000
lap lines		Asset maintenance	8	N				5,000						5,000	5,000	5,000
Lobby furniture		Asset maintenance	10	N				18,000						18,000	18,000	18,000
Liesure pool Filter		Asset maintenance	15	N					25,000					25,000	25,000	25,000
Gymnasium Floor Refinish		Asset maintenance	5	N					-	18,000				18,000	18,000	18,000
TOTAL Repair/Replace/Maint - Assets					\$9,281,145	\$185,530	\$9,168,480	\$2,905,000	\$3,001,246	\$1,308,736	\$5,557,976	\$54,350,000	\$380,000	\$76,671,438	\$67,390,293	\$67,010,293
Repair/Replace/Maint - Vehicles & Equipment																
SAR Snowmobile	H	Standard replacement cycle	8 years	N			12,500							12,500	12,500	12,500
SAR Avalanche Beacons (39)	H	Standard replacement cycle	5 years	N			13,650							13,650	13,650	13,650
SAR Comms Upgrade	H	Replacement of antenna system	10 years	N			9,000							9,000	9,000	9,000
New Patrol Vehicle w/ rebuild	H	To replace older, high milage vehicles	Varies	N			50,000							50,000	50,000	50,000
New Patrol Vehicle w/ rebuild	H	To replace older, high milage vehicles	Varies	N			50,000							50,000	50,000	50,000
New Patrol Vehicle w/ rebuild	H	To replace older, high milage vehicles	Varies	N			50,000							50,000	50,000	50,000
3 Patrol MDC	H	Outfit new patrol vehicles with computer	5 years	N			26,460							26,460	26,460	26,460
Replacement of 2006 Ford Escape	M	Multiple mechanical issues resulting in limited useability and higher than budgeted maintence costs.	13 years			1,000	32,000							32,000	32,000	32,000
Replace Equinox									28,500					28,500	28,500	28,500
Vehicle - AWD Compact SUV			7-9 years			1,000	27,000							27,000	27,000	27,000
Vehicle - AWD Compact SUV			7-9 years			1,000		27,000						27,000	27,000	27,000
PREVENTION VEHICLE	H	END OF SERVICE LIFE	15 YEARS	N			25,000							25,000	25,000	25,000
CHIEF ELECTRICAL INSPECTOR VEHICLE	H	END OF SERVICE LIFE	15 YEARS	N			25,000							25,000	25,000	25,000
REPLACE BRUSH 28	H	END OF SERVICE LIFE	20 YEARS	N			150,000							150,000	150,000	150,000
REPLACE SCBA BOTTLES	H	END OF SERVICE LIFE	10 YEARS	Y			90,000	90,000						270,000	270,000	270,000
REPLACE BUNKER GEAR	H	MEET NFPA STANDARDS	10 YEARS	Y			28,000	28,000	28,000	28,000	28,000			140,000	140,000	140,000
REPLACE SCBA PACKS X 10	H	NFPA END OF SERVICE LIFE	8 YEARS	Y			50,000	50,000	50,000	50,000	50,000			200,000	200,000	200,000
MOBILE RADIO X 4	H	END OF SERVICE LIFE	8 YEARS	Y			24,000	24,000	24,000	24,000	24,000	24,000		144,000	144,000	144,000
BK RADIO HAND HELD X3	H	END OF SERVICE LIFE	8 YEARS	Y			8,250	8,250	8,250	8,250	8,250	8,250		49,500	49,500	49,500
NOTIFICATION PAGERS X 10	H	END OF SERVICE LIFE	8 YEARS	Y			5,300	5,300	5,300	5,300	5,300	5,300		31,800	31,800	31,800
EXTRICATION TOOLS , STATION 4	H	END OF SERVICE LIFE	20 YEARS	N			40,000							40,000	40,000	40,000
REPLACE R-14	H	SAFETY AND EFFICIENCY	20 YEARS	N				700,000						700,000	700,000	700,000
REPLACE BRUSH 78	H	END OF SERVICE LIFE	20 YEARS	N				150,000						150,000	150,000	150,000
REPLACE RESCUE 44	H	END OF SERVICE LIFE	20 YEARS	N				200,000						200,000	200,000	200,000

FY2019-2023 MASTER CONSOLIDATED CIP

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EXTRICATION TOOLS, STATION 7	H	END OF SERVICE LIFE	20 YEARS	Y				40,000						40,000	40,000	40,000
REPLACE RESCUE 34	H	END OF SERVICE LIFE	25 YEARS	N						385,000				385,000	385,000	385,000
GURNEY FOR MS82	H	END OF LIFE	7 YEARS	N				14,000						14,000	14,000	14,000
AUTOLOAD FOR MS82	H	PREVENTION OF INJURY	7 YEARS	N				30,000						30,000	30,000	30,000
GURNEY REPLACEMENT MS295	H	PATIENT CARE	7 YEARS	N					14,000					14,000	14,000	14,000
AUTOLOAD FOR MS295	H	PATIENT CARE	7 YEARS	N					30,000					30,000	30,000	30,000
GURNEY FOR MS 35	H	PATIENT CARE	7 YEARS	N			14,000							14,000	14,000	14,000
AUTO LOAD FOR MS 35	H	PATIENT CARE	7 YEARS	N			30,000							30,000	30,000	30,000
Department Vehicle	M	High mileage, safety issue	5 years	N	2,500		6,000							6,000	6,000	6,000
(1) EOC Consolette radio	M	end of service life 10/2018	10 years	N				7,000						7,000	7,000	7,000
ENET Rosies Ridge repeater	H	Anticipated end of life	10 years	N					9,000					9,000	9,000	9,000
EOC A/V System	M	Continuing issues with outdated technology	5 years	N			20,000							20,000	20,000	20,000
Outdoor Warning Siren maintenance	H	To ensure continued operation	5 years	N					20,000					20,000	20,000	20,000
EOC security camera system	M	Anticipated end of life	10 years	N				6,000						6,000	6,000	6,000
EAS encoder/decoder	H	Anticipated end of life	15 years	N					8,000					8,000	8,000	8,000
(3) APX Portable radios for cache	M	Phasing out for end of service life 10/2018	10 years	Y				16,500		16,500				33,000	33,000	33,000
EOC furniture upgrade	M	Chairs, tables wear/tear	10 years	N				15,000						15,000	15,000	15,000
Security cameras for recycling center	H	Public and staff safety and welfare, and asset protection	10	N				10,000						10,000	10,000	10,000
Baler replacement - recycling center	H	Equipment replacement and increased operational efficiency	15	N					350,000					350,000	350,000	350,000
Paint Can Crusher	H	Equipment replacement and increased operational efficiency	15	N					30,000					30,000	30,000	30,000
Paper shredder for document destruction service	H	Equipment replacement and increased operational efficiency	20	N						25,000				25,000	25,000	25,000
Skid Steer Loader	H	Equipment replacement	8	N					40,000					40,000	40,000	40,000
Roll Off System - new truck	H	Equipment replacement	7	N							105,000			105,000	105,000	105,000
Trade in 2003 S-10?								25,000						25,000	25,000	25,000
Trade in 2002 Blazer									25,000					25,000	25,000	25,000
Trade in 2005 Equinox											25,000			25,000	25,000	25,000
Vehicle Replacement		Age of vehicles (03, 01)						30,000		30,000				60,000	60,000	60,000
Kiser Dragmaster	H	efficiency and replacement of aging equip	10 years	N	1,000		33,000							33,000	33,000	33,000
John Deere Utility vehicle	H	Replacement of aging equip	10 years	N/A							10,000			10,000	10,000	10,000
Replacement IT vehicle		replace 2002 Chevy S10.	15	N					25,000					25,000	25,000	25,000
Mini Bus		Equipment Replacement	15	N			80,000							80,000	80,000	80,000
15 Passenger Van		Equipment Replacement	10	N			35,000							35,000	35,000	35,000
1/2 Ton Pick-up		Equipment Replacement	10	N			30,000							30,000	30,000	30,000
1/2 Ton Pick-up		Equipment Replacement	10	N			30,000							30,000	30,000	30,000
Holder c250		Equipment Replacement	10	N			125,000							125,000	125,000	125,000
Utility snowmobile		Equipment Replacement	10	N			12,000							12,000	12,000	12,000
Picnic Tables		Equipment Replacement	10	N			11,000							11,000	11,000	11,000
Broomball Dasher Boards		Equipment Replacement	10	N			28,000							28,000	28,000	28,000
1/2 Ton Pick-up		Equipment Replacement	10	N				30,000						30,000	30,000	30,000
Turf Tractor		Equipment Replacement	15	N				75,000						75,000	75,000	75,000
Zamboni Trailer		Equipment Replacement	10	N				18,000						18,000	18,000	18,000
1/2 Ton Pick-up		Equipment Replacement	10	N					30,000					30,000	30,000	30,000
1/2 Ton Pick-up		Equipment Replacement	10	N					30,000					30,000	30,000	30,000
Piston Bulley		Equipment Replacement	15	N					175,000					175,000	175,000	175,000
Midsized Pick-up		Equipment Replacement	10	N						28,000				28,000	28,000	28,000
Midsized Pick-up		Equipment Replacement	10	N						28,000				28,000	28,000	28,000
1/2 Ton Pick-up		Equipment Replacement	10	N						30,000				30,000	30,000	30,000
Ex-Mark mower		Equipment Replacement	10	N						25,000				25,000	25,000	25,000
Holder c250		Equipment Replacement	10	N							125,000			125,000	125,000	125,000
Toolcat		Equipment Replacement	10	N							70,000			70,000	70,000	70,000

FY2019-2023 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIOR-ITY	REASON	MULTI- LIFESPAN/ REPLACE CYCLE	YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	COST FY2019	COST FY2020	COST FY2021	COST FY2022	COST FY2023	Unscheduled	EXPENDITURES	ESTIMATED	NET	REMAINING	
													INCEPTION TO FY2019	PROJECT BUDGET	ESTIMATED PROJECT COST	BUDGET FY2019-23	
Flail Mower		Equipment Replacement	15	N					25,000					25,000	25,000	25,000	
Park Div. SUV		Equipment Replacement	10	N					30,000					30,000	30,000	30,000	
Kayaks and Paddleboards		Equipment Replacement	10	N				8,000						8,000	8,000	8,000	
1/2 Ton Pick-up		Equipment Replacement	10	N				30,000						30,000	30,000	30,000	
TOTAL Repair/Replace/Maint - Vehicles & Equipment						\$0	\$6,500	\$1,170,160	\$1,637,050	\$1,015,050	\$743,050	\$400,550	\$37,550	\$0	\$5,003,410	\$5,003,410	\$5,003,410
GRAND TOTALS					#####		524,425	24,700,202	13,244,680	11,526,616	11,026,786	11,095,326	100,532,550	1,674,500	173,800,660	153,935,188	152,260,688

Repair/Replace /Maint			
New Projects/Assets	New Vehicles & Equipment	Repair/Replace /Maint Assets	Vehicles and Equip
\$78,824,465	\$1,422,520	\$67,010,293	\$5,003,410
			\$152,260,688
F2019-23 GRAND TOTAL MASTER CIP			

*for Priority Column

H - High

M - Medium

L - Low

*for Multi-Year Project Column

Y - Yes

N - No

O - Ongoing

P - Perpetual

N/A - Not Applicable

H - 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.

Appropriation

An authorization made by the Board of County Commissioners which permits the County to incur obligations and to make expenditures of resources.

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.

Bond

An interest-bearing certificate of indebtedness sold by the County as a means of borrowing funds. The bond promises payment of the original investment plus interest by a specified date or dates in the future. A General Obligation bond is a type of bond that is backed by the full faith, credit, and taxing power of the government. Bonds typically involve long-term indebtedness to pay for capital projects.

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.

Depreciation

The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced.

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.

Full Time Equivalent

A term that expresses the amount of time a position has been budgeted for in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (FTE) are paid for 2,080 hours in a year. A position that has been budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

Fund

An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Enterprise Funds.

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.

Government Finance Officers Association (GFOA)

The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's more than 19,400 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in state and local government financial management. GFOA has accepted the leadership challenge of public finance.

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.

I - ACRONYMS

BCC	Board of County Commissioners
BOP	Board of Prisoners
CDE	Community Development Education
CIP	Capital Improvement Plan
CPF	Capital Projects Fund
CRF	County Road Fund
EOC	Emergency Operations Center
ERCP	Emergency Reserve/Capital Projects Fund Policy
FTE	Full-time Equivalent
GF	General Fund
GFOA	Government Finance Officers Association
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
TCEM	Teton County Emergency Management
TCIT	Teton County Information Technology
UWE	University of Wyoming Extension
WIC	Women, Infant, and Children Program
WS	Wyoming Statute

J- ADOPTED BUDGET BOOK

**ADOPTED
BUDGET**



2018-2019 FISCAL YEAR

TETON COUNTY, WYOMING BUDGET MESSAGE

FISCAL YEAR 2018-2019

On Tuesday, June 26, 2018, the Teton County Commissioners will adopt the final budget for the upcoming fiscal year, ending June 30, 2019. Bringing the budget into balance as always requires making many tough 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 2019 budget represents some changes. The overall mill levy was reduced by 0.75 of a mill, from 9.154 for FY2018 to 8.404. The changes in county property values have increase per an order from the Wyoming Department of Revenue, State Board of Equalization, requiring an effective age study and depreciation adjustment for all commercial properties, and removal of all attributes associated with residential properties, whether improved or vacant. Teton County is one of the only counties in the State that does not assess the full 12 mills allowable by State Statue. The budget is also based upon a projected \$18,592,779 in sales tax revenue.

The proposed general fund budget is \$43,043,073, which represents a 4.5% increase over the adopted FY 2018 budget, which includes an increase in the transfer to capital projects of \$3,643,335 over FY2018. 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 is \$110,096,481, which includes voter approved Specific Purpose Tax projects in the amount of \$14,217,765 for FY2019.

As stated previously, the main highlights of FY2019 budget are capital in nature. These items include a new Parks and Recreation Maintenance Facility in conjunction with the Employee Housing project approved by voters in the 2017 Specific Purpose Tax Election, and the reconstruction of Fire Station 1 in the Town of Jackson.

The proposed FY2019 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, 2019, 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 Tuesday the 26th of June, 2018, at 9:00 am, 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, WY, or online at www.tetoncountywy.gov.

	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	\$32,346,581	\$32,782,257	\$1,110,000	\$4,388,480	\$33,456,581	\$5,872,336	\$43,043,073		\$9,586,492	5.595
County Fair	\$536,850	\$493,528	\$0	\$956,250	\$536,850		\$1,449,778		\$912,928	0.533
County Library	\$399,800	\$3,807,751	\$552,690	\$187,535	\$952,490		\$3,995,286		\$3,042,796	1.776
Special Fire Fund	\$620,569	\$570,197	\$33,798	\$646,400	\$654,367		\$1,216,597		\$562,230	0.500
Weed & Pest **	\$430,500	\$2,080,500		\$63,403	\$430,500		\$2,143,903		\$1,713,403	1.000
Fire/EMS	\$2,463,206	\$4,430,105		\$301,800	\$2,463,206		\$4,731,905	\$2,268,699		
Housing Authority	\$286,701	\$611,446	\$247,671		\$534,372		\$611,446	\$77,074		
Recreation Dept	\$5,539,903	\$5,541,014		\$3,525,452	\$5,539,903		\$9,066,466	\$3,526,563		

**Separate Mill, not part of 12 mill limit

(trans amt) \$5,872,336 Ttl of 12 mill 8.404

GENERAL FUND

County Commissioners	738,387.00		Sheriff's Department	4,503,506.00
County Clerk	1,102,150.00		Sheriff Communications	1,170,516.00
County Treasurer	729,669.00		Board of Prisoners/Jail	1,727,199.00
County Assessor	663,091.00		Emergency Management	234,292.00
General Administration	5,238,130.00		Total Public Safety	7,635,513.00
General Services	200,694.00			
Information Systems	572,285.00		Exactions	0.00
Human Resources	440,379.00		Capital Projects Transfer	8,519,312.00
Facilities Maintenance	1,203,595.00		General Projects	258,814.00
Total Administration	10,888,380.00		Contingency	1,414,500.00
			Reserve Transfer	68,190.00
County Planning/Building	1,818,167.00		Total Other	10,260,816.00
Community Development	3,983,938.00			
Total Community Development	5,802,105.00		TOTAL GENERAL FUND	43,043,073.00
			SPECIAL FIRE FUND 11	1,216,597.00
County Coroner	212,374.00		COUNTY GRANT FUND 12	1,889,660.00
Agriculture-Extension	184,661.00		FIRE / EMS FUND 13	4,731,905.00
Human Services	1,463,577.00		SPET TRANSER FUND 14	14,217,765.00
Public Health	1,586,726.00		E-911 FUND 16	553,237.00
County Health Officer	7,230.00		HOUSING AUTHORITY 17	611,446.00
WIC	10,822.00		COUNTY ROAD FUND 18	1,795,000.00
Total Health & Human Services	3,465,390.00		PARKS & REC FUND 19	9,066,466.00
			WILSON PARK SPET FUND 28	
County Attorney	1,263,815.00		PARK & REC SPET FUND 29	400,000.00
Clerk of Court	640,498.00		INTEGRATED SOLID WASTE FUND 30	5,540,097.00
Circuit Court	4,000.00		LODGING TAX FUND 31	1,526,890.00
Drug Court	146,153.00		FAIR FUND 32	1,449,778.00
Total Justice	2,054,466.00		LANDFILL CLOSURE FUND 34	6,551,517.00
			PATHWAY 14 SPET FUND 38	36,500.00
County Surveyor/Engineer	1,053,369.00		FIRE / EMS 14 SPET FUND 39	2,226,288.00
Road & Bridge	1,711,509.00		PATHWAY 17 SPET FUND 40	767,725.00
Pathways Operations	171,525.00		FIRE / EMS 17 SPET FUND 41	
Total Infrastructure	2,936,403.00		PARK & REC RENOVATION SPET FUND 42	1,736,625.00
			PARK & REC HOUSING SPET FUND 43	
			CAPITAL FUND 37	12,735,912.00
			TOTAL SPECIAL FUNDS	67,053,408.00

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

Operating Revenue	112,800.00
Miscellaneous Revenue	35.00
Use of Fund Balance	
Total Revenue	112,835.00
Operating Expenditures	109,100.00
Contribution to Reserve	3,735.00
Total Expenditures	112,835.00

TETON COUNTY FY2019 BUDGET			
	FY2018 BUDGET	FY2019 BUDGET	
County Commissioners	892,263.00	738,387.00	
County Clerk	987,741.00	1,102,150.00	
County Treasurer	739,216.00	729,669.00	
County Assessor	622,442.00	663,091.00	
General Administration	6,405,000.00	5,238,130.00	
General Services	0.00	200,694.00	
Information Systems	486,576.00	572,285.00	
Human Resources	401,963.00	440,379.00	
Facilities Maintenance	1,186,134.00	1,203,595.00	
Administration	11,721,335.00	10,888,380.00	33.21%
Planning & Building	1,739,469.00	1,818,167.00	
Community Development	3,633,670.00	3,983,938.00	
Community Development	5,373,139.00	5,802,105.00	17.70%
County Coroner	203,767.00	212,374.00	
Agricultural - Extension	201,947.00	184,661.00	
Human Services	1,345,474.00	1,463,577.00	
Public/Environmental Health	1,448,917.00	1,586,726.00	
Health Officer	6,930.00	7,230.00	
WIC	35,555.00	10,822.00	
Health & Human Services	3,242,590.00	3,465,390.00	10.57%
County Attorney	1,249,930.00	1,263,815.00	
Clerk of Court	587,522.00	640,498.00	
Circuit Court	4,000.00	4,000.00	
Drug Court	159,405.00	146,153.00	
Justice	2,000,857.00	2,054,466.00	6.27%
County Engineer	1,065,344.00	1,053,369.00	
Road & Bridge	1,651,847.00	1,711,509.00	
Pathways (Operations)	167,450.00	171,525.00	
Infrastructure	2,884,641.00	2,936,403.00	8.96%
County Sheriff	4,608,861.00	4,503,506.00	
Sheriff Communications	1,394,771.00	1,170,516.00	
Board of Prisoners/Jail	1,625,991.00	1,727,199.00	
Emergency Management	323,155.00	234,292.00	
Public Safety	7,952,778.00	7,635,513.00	23.29%
TOTAL OPERATIONS	33,175,340.00	32,782,257.00	
Exactions	10,000.00	-	
Capital Projects	4,875,977.00	8,519,312.00	
General Projects	246,658.00	258,814.00	
Contingency	2,424,389.00	1,414,500.00	
Reserve	373,782.00	68,190.00	
TOTAL SPECIAL PROJECTS	7,930,806.00	10,260,816.00	23.84%
TOTAL GENERAL FUND	41,106,146.00	43,043,073.00	
Fire Fund	1,244,927.00	1,216,597.00	
Grant Fund	4,914,949.00	1,889,660.00	
Fire / EMS Fund	4,270,734.00	4,731,905.00	
SPET Fund	8,300,000.00	14,217,765.00	
E911 Fund	179,170.00	553,237.00	
Housing Authority Fund	554,981.00	611,446.00	
County Road Fund	1,458,000.00	1,795,000.00	
Parks & Rec Fund	10,794,050.00	9,066,466.00	
Pathways SPET 2010	39,470.00	-	
Wilson Park SPET 2010	50,000.00	-	
Parks & Rec SPET 2010	400,000.00	400,000.00	
Integrated Solid Waste	5,810,201.00	5,540,097.00	
Lodging Tax Fund	1,725,541.00	1,526,890.00	
Fair Fund	1,202,623.00	1,449,778.00	
Landfill Closing Fund	3,986,434.00	6,551,517.00	
2014 Pathways SPET Fund	196,544.00	36,500.00	
2014 Fire/EMS SPET Fund	2,093,857.00	2,226,288.00	
2017 Pathways SPET Fund	1,500,000.00	767,725.00	
2017 Fire/EMS SPET Fund	0.00	-	
2017 P&R Reno SPET Fnd	460,000.00	1,736,625.00	
2017 P&R Hsng SPET Fnd	0.00	-	
Capital Fund	10,065,977.00	12,735,912.00	
TOTAL REVENUE FUNDS	59,247,458.00	67,053,408.00	
TOTAL ALL FUNDS	100,353,604.00	110,096,481.00	
GENERAL OPERATIONS	FY2018 BUDGET	FY2019 BUDGET	FY2019 REVENUE
<i>Administration</i>	11,721,335.00	10,888,380.00	
<i>Community Development</i>	5,373,139.00	5,802,105.00	
<i>Health & Human Services</i>	3,242,590.00	3,465,390.00	
<i>Justice</i>	2,000,857.00	2,054,466.00	
<i>Infrastructure</i>	2,884,641.00	2,936,403.00	
<i>Public Safety</i>	7,952,778.00	7,635,513.00	
	33,175,340.00	32,782,257.00	41,933,073.00
		OPERATIONS SURPLUS/(DEFICIT)	9,150,816.00
		<i>less Pathways, Capital, General & Contingency</i>	0.00
		REVENUES SURPLUS/(DEFICIT)	9,150,816.00
		<i>Capital use of Reversion</i>	1,000,000.00
		<i>Use of Restricted Energy Mitigation Funds</i>	110,000.00
<i>Exactions</i>	10,000.00	0.00	
<i>Capital Projects</i>	4,875,977.00	8,519,312.00	
<i>General Projects</i>	246,658.00	258,814.00	
<i>Contingency</i>	2,424,389.00	1,414,500.00	
<i>OP/Cap Stabilization</i>	373,782.00	68,190.00	
	7,930,806.00	10,260,816.00	10,260,816.00
GRAND TOTALS	41,106,146.00	43,043,073.00	43,043,073.00
TOTAL SURPLUS/(DEFICIT)		0.00	

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 10 - GENERAL FUND				
10-3-120-000-000	PROPERTY TAXES /CURRENT	7,872,447.55	8,822,508	9,586,492
10-3-120-000-001	PROPERTY TAXES /2006-2016	2,231.63	20,000	20,000
10-3-121-000-000	REDEMPTION / ADVERTISING FEES	5,040.00	5,000	5,000
10-3-141-000-000	COUNTY MOTOR VEHICLE FEES	776,149.46	750,000	800,000
10-3-142-000-000	10% SALES TAX PENALTY	34,598.53	35,000	30,000
10-3-143-000-000	COUNTY MOBILE MACHINERY FEES	8,458.13	8,500	7,000
10-3-144-000-000	MOBILE MACHINERY FEES PRO-RATE DISB	804.61	2,000	2,000
10-3-153-000-000	PAYMENT IN LIEU OF TAXES [PILT]	0.00	1,900,000	1,945,000
10-3-154-000-000	PAYMENT IN LIEU OF TAXES [REFUGE]	0.00	375,000	350,000
10-3-155-000-000	PAYMENT IN LIEU OF TAXES [PARK SVC]	1,371.07	1,400	1,400
10-3-160-000-000	4 CENT SALES & USE TAX	7,370,698.33	9,528,561	10,346,169
10-3-162-000-000	1 CENT OPT & USE TAX/GEN PURPOSE	5,877,817.78	7,598,670	8,246,610
10-3-163-000-000	5% SALES TAX REIMBURSEMENT	155,070.73	150,000	175,000
10-3-165-000-000	SEVERANCE TAX	157,574.66	210,000	210,000
10-3-167-000-000	LODGING TAX - 10%	350,118.32	421,597	474,000
10-3-170-000-000	GASOLINE TAX	376,373.06	495,000	550,000
10-3-171-000-000	SPECIAL FUEL TAX	555,289.18	789,000	789,000
10-3-172-000-000	CIGARETTE TAX	15,245.66	14,000	16,000
	TOTAL (TAXES)	23,559,288.70	31,126,236	33,553,671
10-3-220-000-000	ALCOHOLIC BEVERAGE LICENSES	129,800.00	180,000	130,000
10-3-221-000-000	PLANNING DEV DEPT APPLICATION FEES	200,753.00	200,000	200,000
10-3-221-000-001	PLANNING DEV DEPT TECH REVIEW FEES	5,250.00	10,000	10,000
10-3-221-000-002	DEVELOPMENT FEES/TRANSIT IMPACT FEE	3,252.75	10,000	10,000
10-3-221-000-004	PLANNING DEV DEPT ENVIRON CONSULT FEE	2,099.99	45,000	5,000
10-3-224-000-000	BUILDING PERMIT FEES	805,430.88	750,000	750,000
10-3-225-000-000	EXACTION FEES	2,043.00	10,000	10,000
10-3-225-000-001	TCSPT - SCENIC PRESERVE TRUST	0.00	0	13,200
10-3-225-000-002	ENERGY MITIGATION FEES	1,038,321.00	1,000,000	1,000,000
10-3-226-000-000	GRADING PERMITS	21,420.00	35,000	35,000
10-3-228-000-000	ENVIRONMENTAL HEALTH LICENSES & FEES	67,533.00	98,500	99,000
10-3-230-000-000	ARBITRATION	0.00	1,000	1,000
10-3-231-000-000	ELECTRICAL PERMIT FEES	157,653.20	190,000	175,000
10-3-232-000-000	ADAMS CANYON SEWER APPLICATION FEES	100.00	300	300
10-3-232-000-001	ADAMS CANYON SEWER CONNECTION FEES	6,331.00	5,820	5,820
10-3-232-000-002	ADAMS CANYON SEWER USAGE FEES	561.00	1,200	1,200
	TOTAL (LICENSES AND PERMITS)	2,440,548.82	2,536,820	2,445,520
10-3-307-125-000	STofWYO -2013-2014 LEGISLATIVE ACT/SLIB	191,963.06	191,963	172,276
10-3-307-129-000	WY STATE LOTTERY	41,392.58	50,000	40,000
10-3-308-100-000	GRANT REIMB-FUND 10-PUBLIC HEALTH	218,254.94	240,307	241,000
10-3-308-200-000	GRANT REIMB-FUND 10-EMERGENCY MGMT	21,465.94	30,000	30,000
10-3-308-300-000	GRANT REIMB-FUND 10-SHERIFF	24,729.72	26,000	23,370
10-3-308-400-000	GRANT-REIMB FUND 10 MISC	11,952.90	10,147	10,000
10-3-308-500-000	GRANT-REIMB FD 10-DRUG COURT	35,257.88	93,547	77,130
10-3-309-224-000	DISPATCH - FUND 13 - FIRE/EMS	80,259.23	288,000	327,872
10-3-309-225-000	LODGING TAX TRANSFER - ECLIPSE 2017	11,898.00	11,898	0
10-3-311-303-000	HOUSING OF PRISONERS	74,602.03	98,660	65,000
10-3-311-304-000	SEARCH AND RESCUE	9,335.36	35,000	35,000
10-3-311-306-000	SPECIAL DETAIL REIMBURSEMENT	80,226.50	80,300	90,000
10-3-311-308-000	REIMBURSEMENT - HELICOPTER CONTRACT	0.00	20,000	0
10-3-311-309-000	REIMBURSEMENT - SHERIFF VEHICLES	12,991.95	15,000	15,000
10-3-312-356-000	CLERK OF COURT - INTERPRETER FEES	3,456.25	7,500	2,500
10-3-313-402-000	PUBLIC HEALTH-NURSING FEES & CHARGES	152,136.88	181,500	165,300

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
10-3-313-403-000	PUBLIC HEALTH MISCELLANEOUS	35,512.71	35,292	23,000
10-3-315-501-000	STATE REIMBURSEMENT-CO ATTORNEY	0.00	260,000	200,000
10-3-318-701-000	ARMY CORP OF ENGINEERS	31,666.07	29,317	0
10-3-319-801-000	TAX DEFERRAL PROGRAM	16,822.54	16,823	10,000
10-3-319-802-000	MISC FEES / CHARGES / REIMBURSE	17,310.33	16,560	8,000
10-3-319-803-000	INSUFFICIENT FUND FEES	1,600.00	1,500	1,500
10-3-319-804-000	RENTAL CAR SURCHARGE	0.00	3,500	3,500
10-3-320-901-000	FRIENDS OF PATHWAYS	0.00	0	11,000
10-3-320-901-002	DEV TRANSFER FEES-TRANSPORT/Pathways	0.00	30,000	30,000
10-3-360-950-000	DISPATCH - MUNICIPAL - TOJ	140,549.84	450,000	590,170
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	33,600.00	33,600	37,672
10-3-360-963-000	REIMBURSE - PATHWAYS - TOJ	48,957.73	90,606	84,600
10-3-360-964-000	REIMBURSE - PLANNING - TOJ	90,527.32	90,000	150,000
10-3-360-966-000	REIMBURSE - LDR REVISION - TOJ	41,437.53	45,000	35,000
10-3-360-967-000	REIMBURSE - TRANSPORT MODEL-TOJ & WYD	33,692.40	100,000	220,000
	TOTAL (INTERGOVERNMENTAL REVENUE)	1,461,599.69	\$2,592,020	\$2,708,890
10-3-409-000-000	SHERIFF OFFICE FEES, ETC.	22,895.61	30,449	25,000
10-3-409-000-001	CONCEALED FIREARM PERMITS	770.00	1,500	1,500
10-3-409-000-002	REPORT COPIES, ETC.	280.50	800	800
10-3-409-000-003	VIN INSPECTIONS	1,830.00	7,500	3,000
10-3-409-000-004	RADIO SERVICE FEES	0.00	1,000	0
10-3-410-000-000	COUNTY CLERK FEES	274,251.88	400,000	395,000
10-3-411-000-000	CLERK OF COURT FEES	70,308.27	80,000	105,000
10-3-413-000-000	COUNTY SANITARIAN - SEPTIC PERMITS	23,500.00	20,000	18,000
10-3-413-000-001	WATER LAB FEES	39,048.00	46,500	50,000
10-3-413-000-002	SEPTIC DUMP STATION FEES	21,019.86	27,000	30,000
10-3-414-000-000	PLANNING DEV DEPT SERVICE FEES	5,702.30	5,700	6,000
10-3-416-000-005	DRUG COURT FEES	3,225.00	5,000	4,140
10-3-418-000-000	CO ENGINEER / PLAN REVEIW FEES	3,875.25	10,000	7,500
10-3-419-000-000	GIS DATA SET / FEES	6,500.00	6,500	1,000
	TOTAL (CHARGES FOR SERVICES - FEES)	473,206.67	\$641,949	\$646,940
10-3-610-000-000	INTEREST EARNINGS	104,183.31	100,000	100,000
10-3-624-001-000	COUNTY RENTAL/HOUSES/PROPERTY	93,547.18	125,400	125,000
10-3-624-004-000	WY BANK & TRUST LEASE PAYMENT/UTIL	6,000.00	6,000	0
10-3-624-005-000	PUBLIC HEALTH BLDG/TENANT LEASE PMT	10,838.10	15,000	10,840
10-3-630-003-000	INSURANCE SETTLEMENTS/CLAIMS	65,920.23	26,409	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	377,109.21	377,500	1,000
10-3-632-000-000	REIMBURSABLE BENEFITS/EMPLOYEE INS	473,181.08	383,486	350,000
10-3-633-000-000	REIMBURSABLE BENEFITS/LIBRARY	364,632.00	468,288	469,632
10-3-637-000-000	REIMBURSABLE INS/ Funds 13, 17, 19, 30, 32	861,293.45	1,018,692	1,459,580
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	56,000.00	83,983	0
10-3-652-000-000	EXTENSION SERVICE - LOJH	7,618.00	19,000	1,000
10-3-689-000-000	MISCELLANEOUS REVENUE	46,499.98	47,872	30,000
10-3-690-000-000	SUNDRY REVENUE	8,026.69	0	0
	TOTAL (OTHER REVENUE)	2,500,849.23	\$2,697,630	\$2,578,052
	GRAND TOTAL REVENUE	\$30,435,493.11	\$39,594,655	\$41,933,073
	FUND BALANCE - UNASSIGNED CASH REVERSION	\$2,000,000	\$2,000,000	\$1,000,000
	ASSIGNED ENERGY MITIGATION FUNDS	\$0	\$0	\$110,000
	GRAND TOTAL - FUND 10 -GENERAL FUND-REVENUE/CASH	\$32,435,493	\$41,594,655	\$43,043,073

Denotes Budget Amendment

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 11 - FIRE - SPECIAL REVENUE FUND				
11-3-101-000-000	TOWN OF JACKSON REIMBURSEMENT	159,300.39	236,050	237,689
11-3-101-000-001	TOWN REIMBURSE - CAPITAL	40,087.18	305,942	290,880
11-3-160-000-000	PROPERTY TAX INCOME	388,469.42	484,240	562,230
11-3-161-000-000	PROPERTY TAX INCOME - MV FEES	44,439.80	45,000	50,000
	TOTAL SPECIAL FIRE - TAXES/REIMBURSE	632,296.79	\$1,071,232.00	\$1,140,799.00
11-3-610-000-000	INTEREST INCOME	2,072.29	5,000	5,000
11-3-611-000-000	DONATED FUNDS	43,914.00	44,000	30,000
11-3-624-000-000	LEASE PROCEEDS/HOBACK STATION	2,250.00	3,000	3,000
11-3-689-000-000	MISC INCOME	4,330.89	4,331	4,000
	TOTAL SPECIAL FIRE - OTHER REVENUE	52,567.18	\$56,331.00	\$42,000.00
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	\$684,863.97	\$1,127,563.00	\$1,182,799.00
	BUDGETED USE OF FUND BALANCE	\$133,195	\$133,195	\$33,798
	GRAND TOTAL - FUND 11 - SPECIAL FIRE FUND	\$818,059	\$1,260,758	\$1,216,597
	Denotes Budget Amendment			

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 12 - GRANTS - SPECIAL REVENUE FUND				
12-3-331-005-001	GRANT-EUDL	0.00	0	2,370
12-3-331-005-002	FOREST SVC/CAMPGROUND REIMBURSE	15,500.00	15,500	11,000
12-3-331-011-002	GRANT-SFA 2015 FIRE GRANT	1,155.99	1,156	0
12-3-331-011-003	GRANT-FORESTRY-13-DG-110460000-614	48,722.50	48,723	0
12-3-331-020-051	GRANT-14-GPD-TET-SC-HSG14	0.00	0	0
12-3-331-020-052	GRANT-14-GPD-TET-LS-HLE14	0.00	0	0
12-3-331-020-053	GRANT-14-GPD-TET-LC-HLC14	0.00	0	0
12-3-331-020-054	GRANT-14-DPD-RR8-RR-HRT14	0.00	0	0
12-3-331-020-056	GRANT-15-GPD-TET-SC-HSG15	1,705.95	8,279	0
12-3-331-020-057	GRANT-15-GPD-TET-LS-HEL15	0.00	2,238	0
12-3-331-020-058	GRANT-15-GPD-RR8-RR-HRT15	12,366.91	17,109	0
12-3-331-020-059	GRANT-16-GPD-TET-SC-HSG16	10,128.00	20,500	10,372
12-3-331-020-060	GRANT-16-GPD-TET-EM-GCF16	0.00	0	0
12-3-331-020-061	GRANT-FEMA-4306-DR-WY	21,465.94	21,466	0
12-3-331-020-062	GRANT-17-GPD-RR8-RR-HRT17	0.00	20,000	20,000
12-3-331-020-063	GRANT-17-GPD-TET-SC-HSG17	0.00	16,500	16,500
12-3-331-020-064	GRANT-17-GPD-TET-EM-GCF17	74,084.00	74,084	0
12-3-331-025-001	WIC REIMBURSEMENT	6,045.21	35,555	8,747
12-3-331-035-005	GRANT-TETON PASS-FLAP FY14	0.00	0	0
12-3-334-005-001	GRANT-DUI/SPEED ENFORCEMENT-SHERIFF	9,229.72	4,529	10,000
12-3-334-012-000	GRANT-DRUG COURT-STATE OF WY	35,257.88	93,547	77,130
12-3-334-012-009	GRANT-TRIPARTE CSBG FY2017	18,323.01	18,323	0
12-3-334-012-010	GRANT-TRIPARTE CSBG FY2018	8,828.92	41,272	21,554
12-3-334-013-000	STATE OF WY REIMBURSE - RERT CALLOUT	0.00	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	11,797.36	11,797	0
12-3-334-016-002	GRANT-DFS JUVENILE SERVICES BOARD	9,602.53	33,369	0
12-3-334-016-003	GRANT-TANF/HUMAN SERVICES-CLIMB-2017	0.00	96,501	0
12-3-334-016-004	GRANT-TANF/HUMAN SERVICES-CLIMB-2018	16,438.26	71,905	55,466
12-3-334-018-001	GRANT-PUBLIC HEALTH-MCH/MFH	91,872.48	46,955	96,000
12-3-334-018-002	GRANT-PUBLIC HEALTH- TANF	49,826.46	46,950	58,000
12-3-334-018-003	GRANT-PUBLIC HEALTH-ALL HAZARDS	62,250.00	84,047	83,000
12-3-334-018-004	GRANT-PUBLIC HEALTH-MISC	2,000.00	2,000	4,000
12-3-334-018-005	GRANT-PH-CHO ALL HAZARDS CONTRACT	9,600.00	9,600	9,600
12-3-334-018-008	GRANT-PH-TITLE X-FAMILY PLANNING	12,306.00	15,000	15,000
12-3-334-019-001	GRANT - STATE TRAILS	25,000.00	30,135	25,000
12-3-334-019-002	GRANT - STATE TRAILS-2018	0.00	0	0
12-3-334-027-000	GRANT-START SLIB-TEA	0.00	0	0
12-3-334-037-015	SLIB-DETENTION CENTER LOCKS	0.00	0	0
12-3-334-037-023	SLIB-FAIRGROUND CONCESSIONS	0.00	0	0
12-3-334-037-026	SLIB-HERITAGE ARENA ROOF	0.00	0	0
12-3-334-037-027	SLIB-ADAMS CANYON SEWER	0.00	0	0
12-3-334-037-029	SLIB-TRANSFER STATION SCALEHOUSE	435,247.72	618,804	0
12-3-334-037-031	SLIB-LANDFILL CLOSURE	634,577.48	1,463,515	1,268,421
12-3-334-037-032	SLIB-TOJ-WBROADWAY LANDSLIDE	642,929.85	925,058	0
12-3-334-037-033	SLIB-OLD LIBRARY REPAIRS	0.00	32,457	0
12-3-334-037-034	SLIB-HEALTH BLDG FLOORING	0.00	25,000	0
	SUBTOTAL	\$2,266,262.17	\$4,049,374.00	\$1,889,660.00
	GRAND TOTAL - FUND 12 -SPECIAL GRANT FUND	\$2,266,262.17	\$4,049,374	\$1,889,660

Denotes Budget Amendment

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 13 - FIRE/EMS - SPECIAL REVENUE FUND				
13-3-301-000-000	TOWN REIMBURSE	1,013,607.50	1,216,329	1,488,546
13-3-301-000-001	TOWN REIMBURSE - CAPITAL	3,372.65	27,675	135,810
13-3-302-000-000	COUNTY REIMBURSE	1,113,854.08	1,336,625	1,669,334
13-3-302-000-001	COUNTY REIMBURSE - CAPITAL	4,122.11	33,825	165,990
13-3-307-000-001	GRANT - COMMUNITY FOUNDATION OF JH	26,619.50	26,620	10,000
13-3-311-000-000	STATE OF WY REIMBURSE - RERT CALLOUT	0.00	4,800	2,800
		2,161,575.84	\$2,645,874.00	\$3,472,480.00
13-3-402-000-000	O / P REVENUE	416,115.33	400,000	460,000
13-3-403-000-000	SPECIAL DETAIL REIMBURSEMENT	30,900.00	30,000	28,200
		447,015.33	\$430,000.00	\$488,200.00
13-3-601-000-000	SJMC CONTRIBUTION	110,000.00	110,000	110,000
13-3-603-000-000	COUNTY REIMBURSE - ELECTRICAL EXP	102,470.68	193,680	220,175
13-3-604-000-000	COUNTY REIMBURSE - DRIGGS CONTRACT	204,380.67	213,200	213,200
13-3-605-000-000	VOLUNTEER FIREMANS RETIREMENT REIMB	735.00	1,600	690
13-3-610-000-000	INTEREST EARNED	3,790.96	4,000	4,000
13-3-611-000-002	DONATED FUNDS/EMS	27,685.00	27,000	16,160
13-3-612-000-000	30% LODGING TAX TRANSFER	125,000.00	150,000	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	0	0
13-3-689-000-000	MISCELLANEOUS	4,237.31	13,111	5,000
13-3-690-000-000	SUNDRY REVENUE	692.59	0	0
13-3-810-000-000	WILDLAND FIRE REIMBURSE	43,449.74	43,450	52,000
		622,441.95	756,041	771,225
	SubTotal	\$3,231,033.12	\$3,831,915.00	\$4,731,905.00
	BUDGETED USE OF FUND BALANCE	\$500,000.00	\$500,000.00	\$0.00
	TOTAL FIRE/EMS FUND	\$3,731,033.12	\$4,331,915.00	\$4,731,905.00
	GRAND TOTAL - FUND 13 - FIRE/EMS FUND	\$3,731,033.12	\$4,331,915.00	\$4,731,905.00

Denotes Budget Amendment

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 16 - E-911 - SPECIAL REVENUE FUND				
16-3-610-000-000	INTEREST INCOME	3,178.57	5,000	5,000
16-3-620-000-000	QWEST REVENUE/MISC LAND CARRIERS	74,892.82	94,902	100,000
16-3-630-000-000	E911 REVENUE/WIRELESS CARRIERS	157,580.43	186,779	205,000
	TOTAL - FUND 16 - E-911 FUND	\$235,651.82	\$286,681.00	\$310,000.00
	BUDGETED USE OF FUND BALANCE	\$590,896.00	\$0.00	\$243,237.00
	GRAND TOTAL - FUND 16 - E-911 FUND	\$826,547.82	\$286,681.00	\$553,237.00
	Denotes Budget Amendment			
FUND 17 - AFFORDABLE HOUSING - SPECIAL REVENUE FUND				
17-3-180-000-000	REIMBURSE - TOWN OF JACKSON	130,495	174,732	265,701
	Subtotal	\$130,495.00	\$174,732.00	\$265,701.00
17-3-401-000-000	HOUSING FACILITATION FEES	36,181.98	30,000	20,000
	Subtotal	\$36,181.98	\$30,000.00	\$20,000.00
17-3-620-001-000	FUND 10 INCOME/OPERATIONS	304,489.08	365,387	77,074
17-3-689-000-000	MISCELLANEOUS REVENUE	1,739.90	1,000	1,000
	Subtotal	\$306,228.98	\$366,387.00	\$78,074.00
	TOTAL - AFFORDABLE HOUSING-OPERATIONS	\$472,905.96	\$571,119.00	\$363,775.00
	BUDGETED USE OF FUND BALANCE	\$0.00	\$0.00	\$247,671.00
	GRAND TOTAL - AFFORDABLE HSING-OPERATIONS			\$611,446.00
RESTRICTED FUNDS				
17-3-301-000-000	AFFORDABLE HOUSING FEE-IN-LIEU-RESIDEN	344,542.51	850,000	500,000
17-3-301-000-001	AFFORDABLE HOUSING FEE-IN-LIEU-EMPLOYE	14,866.99	80,000	15,000
17-3-301-000-002	AFFORDABLE HOUSING SUPPLY-TC	0.00	0	1,000,000
17-3-302-000-000	AFFORDABLE HOUSING-SRSC	0	150,000	100,000
17-3-610-000-000	INTEREST INCOME	11,396.17	10,000	10,000
	TOTAL - AFFORDABLE HOUSING - RESTRICTED	\$370,805.67	\$1,090,000.00	\$1,625,000.00
	TOTAL - FUND 17	\$843,711.63	\$1,661,119.00	\$2,236,446.00
	AFFORDABLE HOUSING FEES COMMITTED	\$0.00	\$0.00	\$0.00
	GRAND TOTAL - FUND 17 - AFFORDABLE HOUSING FUND	\$843,711.63	\$1,661,119.00	\$2,236,446.00
	Denotes Budget Amendment			
FUND 18 - ROAD CONSTRUCTION - SPECIAL REVENUE FUND				
18-3-321-000-000	SCCFM FUNDS/GAS TAX	360,059.73	510,000	560,000
18-3-321-000-001	SCCFM FUNDS/COAL SEVERANCE	78,749.96	87,000	80,000
18-3-321-000-002	FOREST RESERVE FUNDS	265,886.62	250,000	265,000
		704,696.31	\$847,000.00	\$905,000.00
18-3-610-000-000	INTEREST INCOME	6,759.78	10,000	7,500
18-3-611-000-000	TRANSFER IN FROM FUND 10	0.00	0	0
18-3-689-000-000	MISCELLANEOUS REVENUE	0.00	0	0
		6,759.78	10,000.00	7,500.00
	TOTAL - FUND 18 - COUNTY ROAD	\$711,456.09	\$857,000.00	\$912,500.00
	BUDGETED USE OF FUND BALANCE	\$576,968.00	\$576,968.00	\$418,989.00
	BUDGETED USE OF RESTRICTED FUNDS	\$24,032.00	\$24,032.00	\$463,511.00
	GRAND TOTAL - FUND 18 - ROAD CONSTRUCTION FUND	\$1,312,456.09	\$1,458,000.00	\$1,795,000.00
	FUND BALANCE - RESTRICTED	\$717,111.00	\$717,111.00	\$253,600.00
	Denotes Budget Amendment			

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 19 - PARKS & RECREATION - SPECIAL REVENUE FUND				
19-3-601-000-000	RESIDENT ID CARDS	16,357.00	25,000	22,000
19-3-602-000-000	MONTHLY PASSES	11,719.00	16,000	16,000
19-3-603-000-000	DAY USE FEES	151,404.06	200,000	190,000
19-3-604-000-000	PUNCH CARDS	66,225.00	63,000	58,500
19-3-605-000-000	PARK FACILITY RENTALS-SHELTERS/PARK	20,230.00	20,000	26,900
19-3-606-000-000	REC CENTER FACILITY FEES	35,817.69	42,000	42,000
19-3-607-000-000	EQUIPMENT RENTAL	28.00	500	800
19-3-608-000-000	RETAIL SALES	21,646.13	30,000	28,000
19-3-609-000-000	VENDING SALES	2,169.25	4,000	3,700
19-3-610-000-000	CONCESSION SALES	1,896.95	1,500	1,300
19-3-611-000-000	FIELD/PARK RENTALS/ICE RENTAL	45,807.28	46,000	45,245
19-3-612-000-000	REIMBURSEMENT - PARKS	42.13	3,600	4,000
19-3-612-000-001	IRRIGATION REIMBURSEMENTS	0.00	10,000	3,000
19-3-613-000-000	GRANTS - Misc.	0.00	0	0
19-3-613-000-001	GRANT-REIMBURSE-STATE TRAILS	25,000.00	30,135	25,000
19-3-614-000-000	DONATED FUNDS/PARK DEPT.	29,600.00	29,500	0
19-3-614-000-001	DONATED FUNDS/REC CENTER DEPT	0.00	3,000	4,000
19-3-614-000-002	DONATED FUNDS-MISCELLANEOUS	0.00	0	0
19-3-614-000-003	DONATED FUNDS-PROGRAMS	13,613.50	13,000	13,000
19-3-615-000-000	LEAGUE FEES	24,479.00	68,305	65,000
19-3-616-000-000	PROGRAM FEES	623,785.60	660,184	881,892
19-3-617-000-000	SPONSORSHIPS	19,767.40	21,900	24,000
19-3-618-000-000	USER/PLAYER FEES	70.00	6,100	0
19-3-619-000-000	MISCELLANEOUS FEES	0.00	0	0
19-3-620-000-000	DEFERRED ACCOUNT/PERMIT FEES	4,922.50	4,500	4,500
19-3-620-000-001	RIVER PERMITS - ANNUAL	11,550.00	11,200	6,000
19-3-620-000-002	RIVER PERMITS - POOL	214,414.00	144,500	180,628
19-3-624-000-000	INTEREST INCOME	2,554.23	4,000	2,500
19-3-625-000-000	LEASES	10,823.74	12,450	12,450
19-3-628-000-000	TOWN REIMBURSE-OPERATIONS	1,109,362.50	1,335,235	1,600,622
19-3-629-000-000	TOWN REIMBURSE-CAPITAL	192,690.37	1,231,560	1,586,453
19-3-629-000-001	TOWN REIMBURSE-CAPITAL-2017 SPET	0.00	2,900,000	0
19-3-631-000-000	COUNTY REIMBURSE-OPERATIONS	1,109,962.50	1,331,955	1,601,314
19-3-632-000-000	COUNTY REIMBURSE-CAPITAL	261,176.91	1,450,240	1,925,249
19-3-634-000-000	TCSD#1 REC DISTRICT - OPERATIONS	367,886.00	367,886	323,663
19-3-634-000-001	TCSD#1 REC DISTRICT - CAPITAL	0.00	0	0
19-3-640-000-000	30% LODGING TAX TRANSFER-TETON COUNT	250,000.00	355,000	368,750
19-3-689-000-000	MISCELLANEOUS REVENUE	25,924.23	27,048	0
19-3-690-000-000	SUNDRY REVENUE	870.30	0	0
	Total - Fund 19 - Parks & Recreation	4,671,795.27	\$10,469,298.00	\$9,066,466.00
	BUDGETED USE OF FUND BALANCE	500,000.00	\$500,000.00	\$0.00
	GRAND TOTAL - FUND 19 - PARKS & RECREAT	\$5,171,795.27	\$10,969,298.00	\$9,066,466.00
	Denotes Budget Amendment			

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 14 - SPECIFIC PURPOSE EXCISE TAX FUND				
14-3-160-000-000	RECEIVED FROM STATE-SPET TAX	4,591,611.41	8,300,000	14,300,000
	TOTAL SPET FUNDS REC'D	\$4,591,611.41	\$8,300,000	\$14,300,000
	Denotes Budget Amendment			
FUND 27 - 2010 PATHWAYS SPET				
27-3-610-000-000	INTEREST INCOME	166.36	500	500
	TOTAL 2010 PATHWAYS SPET FUND	\$166.36	\$500.00	\$500.00
	FUND BALANCE - RESTRICTED	\$61,048.00	\$61,048.00	\$32,739.00
	GRAND TOTAL - FUND 27 - 2010 PATHWAYS SPET	\$61,214.36	\$61,548.00	\$33,239.00
FUND 28 - 2010 WILSON BRIDGE SPET				
28-3-610-000-000	INTEREST INCOME	1,047.53	1,000	1,000
	TOTAL 2010 WILSON BRIDGE SPET FUND	\$1,047.53	\$1,000.00	\$1,000.00
	FUND BALANCE - RESTRICTED	\$311,260.00	\$311,260.00	\$289,706.00
	GRAND TOTAL - FUND 28 - 2010 WILSON BRIDGE SPET	\$312,307.53	\$312,260.00	\$290,706.00
FUND 29 - 2010 PARKS & REC SPET				
29-3-610-000-000	INTEREST INCOME	1,439.13	1,000	1,000
	TOTAL 2010 PARKS & REC SPET FUND	\$1,439.13	\$1,000.00	\$1,000.00
	FUND BALANCE - RESTRICTED	\$404,265.00	\$404,265.00	\$404,947.00
	GRAND TOTAL - FUND 29 - 2010 PARKS & REC SPET	\$405,704.13	\$405,265.00	\$405,947.00
FUND 34 - 2012 LANDFILL CLOSURE SPET				
34-3-610-000-000	INTEREST INCOME	39,277	20,000	20,000
	TOTAL 2012 LANDFILL CLOSURE SPET FUND	\$39,277.16	\$20,000.00	\$20,000.00
	FUND BALANCE - RESTRICTED	\$12,253,378.00	\$12,253,378.00	\$10,631,167.00
	FUND BALANCE - FUND 34 - LANDFILL CLOSURE SPET	\$12,292,655.16	\$12,273,378.00	\$10,651,167.00
FUND 38 - 2014 PATHWAYS SPET				
38-3-610-000-000	INTEREST INCOME	2,245.06	10,000	5,000
	TOTAL 2014 PATHWAYS SPET FUND	\$2,245.06	\$10,000.00	\$5,000.00
	FUND BALANCE - RESTRICTED	\$2,198,978.00	\$2,198,978.00	\$634,405.00
	FUND BALANCE - FUND 38 - PATHWAYS SPET	\$2,201,223.06	\$2,208,978.00	\$639,405.00

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 39 - 2014 FIRE/EMS SPET				
39-3-610-000-000	INTEREST INCOME	8,258.25	10,000	5,000
	TOTAL 2014 FIRE/EMS SPET FUND	\$8,258.25	\$10,000.00	\$5,000.00
	FUND BALANCE - RESTRICTED	\$2,392,441.00	\$2,392,441.00	\$2,297,691.00
	FUND BALANCE - FUND 39 - FIRE/EMS SPET	\$2,400,699.25	\$2,402,441.00	\$2,302,691.00
	Denotes Budget Amendment			
FUND 40 - 2017 PATHWAYS SPET (VOTER APPROVED REALLOCATION)				
40-3-610-000-000	INTEREST INCOME	5,347.81	5,000	5,000
	TOTAL 2017 PATHWAYS SPET FUND	\$5,347.81	\$5,000.00	\$5,000.00
	FUND BALANCE - RESTRICTED	\$1,500,000.00	\$1,500,000.00	\$1,504,498.00
	FUND BALANCE - FUND 40 - PATHWAYS SPET	\$1,505,347.81	\$1,505,000.00	\$1,509,498.00
FUND 41 - 2017 FIRE/EMS SPET				
41-3-160-000-000	SPET FUNDS REC'D - 2017 FIRE/EMS	0.00	0	4,000,000
41-3-610-000-000	INTEREST INCOME	0.00	0	5,000
	TOTAL 2017 FIRE/EMS SPET	\$0.00	\$0.00	\$4,005,000.00
	FUND BALANCE - RESTRICTED	\$0.00	\$0.00	\$0.00
	FUND BALANCE - FUND 41 - FIRE/EMS SPET	\$0.00	\$0.00	\$4,005,000.00
FUND 42 - 2017 PARKS & REC SPET - REC CENTER REPAIR				
42-3-160-000-000	SPET FUNDS REC'D - 2017 PARKS & REC REPA	606,475.47	735,000	1,650,000
42-3-610-000-000	INTEREST INCOME	585.36	3,000	5,000
	TOTAL 2017 PARKS & REC REPAIR SPET FUND	\$607,060.83	\$738,000.00	\$1,655,000.00
	FUND BALANCE - RESTRICTED	\$0.00	\$0.00	\$517,787.00
	FUND BALANCE - FUND 42 - PARKS & REC REPAIR	\$607,060.83	\$738,000.00	\$2,172,787.00
FUND 43 - 2017 PARKS & REC SPET - EMPLOYEE HOUSING				
43-3-160-000-000	SPET FUNDS REC'D - 2017 P&R EMPLOYEE HC	1,325,391.62	2,245,000	700,000
43-3-610-000-000	INTEREST INCOME	1,362.83	5,000	2,500
	TOTAL 2017 P&R EMPLOYEE HOUSING SPET FUND	\$1,326,754.45	\$2,250,000.00	\$702,500.00
	FUND BALANCE - RESTRICTED	\$0.00	\$0.00	\$1,326,754.00
	FUND BALANCE - FUND 43 - P&R EMPLOYEE HOUSING	\$1,326,754.45	\$2,250,000.00	\$2,029,254.00
	Denotes Budget Amendment			

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 30 - ISW&R - SPECIAL REVENUE FUND				
30-3-388-100-000	TRASH/MSW	3,584,615.11	4,467,857	4,531,545
30-3-388-200-000	SALE OF: OMG	16,099.40	31,500	23,400
30-3-388-201-000	SALE OF: OPAK	16,361.47	26,640	21,600
30-3-388-202-000	SALE OF: AL	83,194.42	50,112	75,600
30-3-388-203-000	SALE OF: ONP	27,849.26	44,625	42,120
30-3-388-204-000	SALE OF: OCC	182,145.28	142,800	211,680
30-3-388-205-000	SALE OF: HDPE	6,728.40	14,700	14,700
30-3-388-206-000	SALE OF: PET	8,375.70	7,560	7,980
30-3-388-207-000	SALE OF: STEEL	7,322.80	4,050	6,750
30-3-388-208-000	SALE OF: OTD	2,279.36	2,310	2,640
30-3-388-209-000	SALE OF: SCRAP METAL	64,368.17	32,500	63,000
30-3-388-211-000	SALE OF: GLASS	24,058.72	30,307	30,307
30-3-388-212-000	SALE OF: TEXTILES	22,047.52	17,600	26,400
30-3-388-213-000	SALE OF: LDPE FILM	128.25	300	300
30-3-388-214-000	SALE OF: ALUMINUM FOIL	42.95	150	100
30-3-388-300-000	OCC COLLECTION SERVICE	197,272.02	190,000	219,000
30-3-388-301-000	HHW USER FEES	18,701.09	24,000	24,000
30-3-388-301-001	HHW-CONTRA REVENUE	-774.60	0	0
30-3-388-302-000	E-WASTE USER FEES	37,904.02	50,000	50,000
30-3-388-302-001	E-WASTE-CONTRA REVENUE	-4,949.90	0	0
30-3-388-303-000	SHREDDING INCOME	6,716.35	17,000	10,000
30-3-388-304-000	FOOD WASTE PILOT COLLECTION SERVICE	20,927.83	26,250	56,475
30-3-388-400-000	UNRESTRICTED DONATIONS/GRANTS	61,866.31	42,000	42,000
30-3-388-401-000	RESTRICTED DONATIONS/GRANTS REC	30,740.00	26,000	28,000
30-3-388-402-000	RESTRICTED DONATIONS/GRANTS HHW	31,250.00	20,000	25,000
30-3-388-403-000	RRR DONATIONS	3,900.00	2,500	2,000
30-3-388-600-000	PROMOTIONAL SALES	790.00	1,000	1,000
		4,449,959.93	5,271,761.00	5,515,597.00
30-3-610-000-000	INTEREST INCOME	6,412.54	22,000	22,500
30-3-689-000-000	MISCELLANEOUS REVENUE	3,313.33	2,000	2,000
30-3-690-000-000	SUNDRY REVENUE	17.93	0	0
		9,743.80	\$24,000.00	\$24,500.00
	TOTAL ISWR - FUND 30 - REVENUE	\$4,459,703.73	\$5,295,761.00	\$5,540,097.00
	BUDGETED USE OF FUND BALANCE	\$514,440	\$514,440.00	\$0.00
	TOTAL INTEGRATED SOLID WASTE FUND	\$4,974,144	\$5,810,201.00	\$5,540,097.00
	GRAND TOTAL - FUND 30 - ISW&R	\$4,974,144	\$5,810,201.00	\$5,540,097.00

Denotes Budget Amendment

FUND 31 - LODGING TAX - VISITOR SERVICES

31-3-160-000-000	LODGING TAX FUNDS REC'D - VISITOR SVCS	1,050,355.06	1,264,792	1,421,935
31-3-610-000-000	INTEREST INCOME	1,695.93	3,000	3,000
	TOTAL FUND 31 - LODGING TAX SVCS	\$1,052,050.99	\$1,267,792.00	\$1,424,935.00
	FUND BALANCE - RESTRICTED	\$457,749.00	\$457,749.00	\$519,007.00
	GRAND TOTAL - FUND 31 - LODGING TAX VISITOR SVCS	\$1,509,799.99	\$1,725,541.00	\$1,943,942.00

Denotes Budget Amendment

**TETON COUNTY
FY2019 REVENUE PROJECTIONS**

Account	Account Description	4/30/2018 YTD	FY2018 Budget	FY2019 Budget
FUND 32 - SPECIAL COUNTY FAIR FUND				
32-3-160-000-000	PROPERTY TAX INCOME	526,049.93	626,960	912,928
32-3-161-000-000	PROPERTY TAX INCOME - MV FEES	57,882.68	60,000	60,000
	TOTAL COUNTY FAIR PROPERTY TAX	\$583,932.61	686,960	\$972,928.00
32-3-301-000-000	FAIR TICKET SALES	236,867.54	190,000	237,000.00
32-3-302-000-000	FAIR SPONSORS	40,250.00	25,000	30,000.00
32-3-303-000-000	FAIR DONATIONS	1,750.00	1,750	0.00
32-3-306-000-000	FAIR FEES	23,698.00	30,000	23,750.00
32-3-307-000-000	FAIR RENTALS/BOOTHES	14,265.00	13,000	8,500.00
32-3-308-000-000	FAIR PARKING	10,140.50	9,000	10,000.00
32-3-309-000-000	FAIR OTHER	293.00	3,500	0.00
32-3-310-000-000	FAIR CONCESSIONS	36,253.23	33,000	36,000.00
	TOTAL COUNTY FAIR INCOME	\$363,517.27	305,250	\$345,250.00
32-3-401-000-000	FACILITIES PAVILLION RENT	13,764.00	15,000	15,000.00
32-3-402-000-000	FACILITIES RODEO ARENA RENT	64,705.00	66,000	67,000.00
32-3-403-000-000	FACILITIES GRASSY ARENA RENT	170.00	500	500.00
32-3-404-000-000	FACILITIES - EXHIBIT HALL RENT	7,685.00	3,500	3,500.00
32-3-406-000-000	FACILITIES - RENTER INSURANCE	125.00	0	0.00
32-3-407-000-000	FACILITIES - SPONSORS	0.00	1,000	1,000.00
32-3-408-000-000	FACILITIES - DONATIONS	0.00	0	0.00
32-3-409-000-000	FACILITIES - OTHER	4,490.00	500	500.00
32-3-410-000-000	FACILITIES - HERITAGE ARENA RENT	29,709.50	40,000	40,000.00
	TOTAL FACILITIES RENTAL INCOME	120,648.50	126,500	\$127,500.00
32-3-601-000-000	OTHER INCOME - QUEEN REVENUE	0.00	600	600.00
32-3-602-000-000	OTHER DONATIONS	40.00	0	0.00
32-3-605-000-000	OTHER INCOME - MISCELLANEOUS	0.00	0	0.00
32-3-606-000-000	OTHER INCOME - 4H REVENUES	450.00	500	500.00
32-3-610-000-000	INTEREST INCOME	2,483.47	1,500	2,500.00
32-3-631-000-000	SALE OF SURPLUS PROPERTY	29,101.00	29,101	0.00
32-3-689-000-000	MISCELLANEOUS INCOME	5,992.23	964	500.00
32-3-690-000-000	SUNDRY REVENUE	6.00	0	0.00
	TOTAL OTHER REVENUE	38,072.70	\$32,665.00	\$4,100.00
	TOTAL REVENUE - FUND 32 - COUNTY FAIR	\$1,106,171.08	\$1,151,375.00	\$1,449,778.00
	BUDGETED USE OF FUND BALANCE	\$82,563.00	\$82,563.00	\$0.00
	GRAND TOTAL - FUND 32 - SPECIAL COUNTY FAIR FUND	\$1,188,734.08	\$1,233,938.00	\$1,449,778.00
	Denotes Budget Amendment			

FUND 37 - GENERAL FUND CAPITAL AND EMERGENCY RESERVE FUND

37-3-160-000-000	TRANSFER IN FROM FUND 10-GENERAL FUND	4,875,977.00	5,896,137	9,585,615
37-3-160-000-001	TRANSFER OF ENERGY MITIGATION RESERVE	264,025.45	230,000	110,000
37-3-170-000-000	CONTRIBUTION FROM OTHER ENTITIES	0.00	0	0
37-3-610-000-000	INTEREST INCOME	56,423.68	40,000	50,000
	TOTAL	\$5,196,426.13	\$6,166,137.00	\$9,745,615.00
	FUND BALANCE - Capital Projects FY2017 Reversion	\$4,000,000.00	\$4,000,000.00	\$4,166,600.00
	GRAND TOTAL - FUND 37 - GENERAL FUND RESERVE FUND	\$9,196,426.13	\$10,166,137.00	\$13,912,215.00
	Denotes Budget Amendment			

**TETON COUNTY
FY2019 BUDGET**

DEPARTMENT REVENUE FUNDS	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
County Commissioners	992,579.00	892,263.00	417,492.00	738,387.00	-153,876.00
County Clerk	1,025,815.00	987,741.00	405,866.00	1,102,150.00	114,409.00
County Treasurer	701,670.00	739,216.00	343,367.00	729,669.00	-9,547.00
County Assessor	546,838.00	622,442.00	289,216.00	663,091.00	40,649.00
County Sheriff	4,511,792.00	4,608,861.00	1,959,430.00	4,503,506.00	-105,355.00
County Attorney	1,196,970.00	1,249,930.00	578,812.00	1,263,815.00	13,885.00
Sheriff Communications	967,350.00	1,394,771.00	437,667.00	1,170,516.00	-224,255.00
County Engineer	519,131.00	1,065,344.00	285,190.00	1,053,369.00	-11,975.00
County Coroner	153,328.00	203,767.00	71,718.00	212,374.00	8,607.00
Agricultural-Extension	126,467.00	201,947.00	51,729.00	184,661.00	-17,286.00
Clerk of Court	528,067.00	587,522.00	225,856.00	640,498.00	52,976.00
Justice/Circuit Court	3,188.00	4,000.00	473.00	4,000.00	0.00
General Administration	5,925,389.00	6,405,000.00	4,143,595.00	5,238,130.00	-1,166,870.00
Road & Bridge	1,811,738.00	1,651,847.00	754,947.00	1,711,509.00	59,662.00
Board of Prisoners/Jail	1,581,024.00	1,625,991.00	781,042.00	1,727,199.00	101,208.00
Human Services	1,145,220.00	1,345,474.00	628,560.00	1,463,577.00	118,103.00
Exactions	89,203.00	10,000.00	-	-	-10,000.00
Public & Environmental Health	1,327,710.00	1,448,917.00	639,189.00	1,586,726.00	137,809.00
County Health Officer	7,203.00	6,930.00	3,465.00	7,230.00	300.00
General Services	-	-	-	200,694.00	200,694.00
Information Systems	380,158.00	486,576.00	234,365.00	572,285.00	85,709.00
Planning & Building	1,609,261.00	1,739,469.00	758,099.00	1,818,167.00	78,698.00
Human Resources	575.00	401,963.00	157,714.00	440,379.00	38,416.00
Drug Court	128,575.00	159,405.00	54,972.00	146,153.00	-13,252.00
WIC	27,958.00	35,555.00	4,366.00	10,822.00	-24,733.00
Community Development	4,392,805.00	3,633,670.00	2,236,279.00	3,983,938.00	350,268.00
Emergency Management	274,913.00	323,155.00	108,603.00	234,292.00	-88,863.00
Pathways	159,398.00	167,450.00	60,529.00	171,525.00	4,075.00
Facilities Maintenance	1,133,625.00	1,186,134.00	472,079.00	1,203,595.00	17,461.00
Capital Projects	7,670,239.00	4,875,977.00	5,105,786.00	8,519,312.00	3,643,335.00
General Projects	335,186.00	246,658.00	97,465.00	258,814.00	12,156.00
Contingency	-	2,424,389.00	-	1,414,500.00	-1,009,889.00
Reserve	93,427.00	373,782.00	373,782.00	68,190.00	-305,592.00
Fund Total	39,366,802.00	41,106,146.00	21,681,653.00	43,043,073.00	1,936,927.00

DEPARTMENT REVENUE FUNDS	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
Fire Fund	1,927,179.00	1,244,927.00	185,207.00	1,216,597.00	-28,330.00
Grant Fund	3,065,307.00	4,914,949.00	1,628,523.00	1,889,660.00	-3,025,289.00
Fire / EMS Fund	4,008,550.00	4,270,734.00	1,725,747.00	4,731,905.00	461,171.00
SPET Fund	0.00	8,300,000.00	0.00	14,217,765.00	5,917,765.00
E911 Fund	367,622.00	179,170.00	48,663.00	553,237.00	374,067.00
Housing Authority Fund	592,932.00	554,981.00	282,830.00	611,446.00	56,465.00
County Road Fund	1,012,574.00	1,458,000.00	1,169,518.00	1,795,000.00	337,000.00
Parks & Rec Fund	5,724,224.00	10,794,050.00	2,673,191.00	9,066,466.00	-1,727,584.00
Pathways SPET 2010	53,532.00	39,470.00	1,600.00	0.00	-39,470.00
Wilson Park SPET 2010	23,157.00	50,000.00	10,254.00	0.00	-50,000.00
Parks & Rec SPET 2010	55,711.00	400,000.00	0.00	400,000.00	0.00
Integrated Solid Waste	5,480,928.00	5,810,201.00	2,754,799.00	5,540,097.00	-270,104.00
Lodging Tax Fund	1,498,482.00	1,725,541.00	605,038.00	1,526,890.00	-198,651.00
Special Fair Fund	1,119,020.00	1,202,623.00	856,057.00	1,449,778.00	247,155.00
Landfill Closing Fund	1,386,624.00	3,986,434.00	1,031,248.00	6,551,517.00	2,565,083.00
2014 Pathways SPET	2,692,462.00	196,544.00	3,249.00	36,500.00	-160,044.00
2014 Fire/EMS SPET	137,808.00	2,093,857.00	73,329.00	2,226,288.00	132,431.00
2017 Pathways SPET	0.00	1,500,000.00	226.00	767,725.00	-732,275.00
2017 Fire/EMS Reno SPET	0.00	0.00	0.00	0.00	0.00
2017 P&R Reno SPET	0.00	460,000.00	0.00	1,736,625.00	1,276,625.00
2017 P&R Housing SPET	0.00	0.00	0.00	0.00	0.00
Capital Fund	4,150,042.00	10,065,977.00	809,608.00	12,735,912.00	2,669,935.00
Revenue Funds Total	33,296,154.00	59,247,458.00	13,859,087.00	67,053,408.00	7,805,950.00

**TETON COUNTY
FY2019 BUDGET**

COMMISSIONERS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-001-100-001	Commission Salaries	237,500.00	250,000.00	125,000.00	250,000.00	0.00
10-4-001-100-002	Administrator Salary	132,380.00	132,067.00	68,997.00	145,690.00	13,623.00
10-4-001-100-003	Staff Salaries	263,144.00	175,339.00	79,493.00	43,554.00	-131,785.00
10-4-001-151-000	FICA/Medicare	45,875.00	42,642.00	19,649.00	33,602.00	-9,040.00
10-4-001-152-000	Health Insurance	24,834.00	27,084.00	13,806.00	23,352.00	-3,732.00
10-4-001-153-000	Retirement	90,591.00	79,793.00	39,150.00	61,231.00	-18,562.00
10-4-001-154-000	Workers Comp	22,767.00	22,631.00	12,123.00	19,898.00	-2,733.00
10-4-001-155-000	Employer Share Voluntary	569.00	1,115.00	272.00	878.00	-237.00
10-4-001-180-000	Cell Phone Stipend	1,446.00	720.00	332.00	720.00	0.00
10-4-001-199-000	Car Allowance	4,819.00	4,800.00	2,308.00	4,800.00	0.00
10-4-001-200-000	Telephone	5,600.00	5,515.00	2,545.00	3,644.00	-1,871.00
10-4-001-310-000	Travel	7,380.00	23,600.00	6,200.00	19,100.00	-4,500.00
10-4-001-310-002	Meetings & Events	2,017.00	4,200.00	246.00	3,400.00	-800.00
10-4-001-320-000	Training	5,618.00	9,500.00	-	13,000.00	3,500.00
10-4-001-330-000	Dues & Subscriptions	6,164.00	3,792.00	175.00	2,627.00	-1,165.00
10-4-001-350-000	Professional Services	38,396.00	23,050.00	8,696.00	26,376.00	3,326.00
10-4-001-350-001	Administration Services	5,475.00	3,000.00	1,097.00	-	-3,000.00
10-4-001-403-000	Xerox Maint	2,713.00	2,800.00	605.00	2,700.00	-100.00
10-4-001-501-000	Office Supplies	4,361.00	3,600.00	-	1,800.00	-1,800.00
10-4-001-801-000	Cap Exp - Computer	892.00	-	-	800.00	800.00
10-4-001-802-000	Cap Exp - Furniture	479.00	-	-	-	0.00
10-4-001-803-000	Cap Exp - Equipment	1,966.00	-	-	5,000.00	5,000.00
10-4-001-804-000	Cap Exp - Software	19,708.00	2,565.00	1,836.00	1,915.00	-650.00
10-4-001-900-000	WCCA	2,366.00	22,500.00	25,530.00	32,000.00	9,500.00
10-4-001-905-000	WIR Conference Host	2,564.00	-	74.00	-	0.00
10-4-001-906-000	Employee Recognition	2,828.00	-	-	-	0.00
10-4-001-910-000	Project Account	44,285.00	30,000.00	-	20,000.00	-10,000.00
10-4-001-950-000	Scholarship	14,984.00	20,200.00	9,000.00	22,000.00	1,800.00
10-4-001-999-000	Miscellaneous	858.00	1,750.00	358.00	300.00	-1,450.00
Total Commissioner		992,579.00	892,263.00	417,492.00	738,387.00	-153,876.00

**TETON COUNTY
FY2019 BUDGET**

ACCOUNT NUMBER	COUNTY CLERK EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-002-100-001	County Clerk Salary	97,500.00	100,000.00	50,000.00	100,000.00	0.00
10-4-002-100-003	Deputy Salaries	505,863.00	556,138.00	235,037.00	554,222.00	-1,916.00
10-4-002-151-000	FICA/Medicare	46,781.00	50,195.00	20,441.00	52,750.00	2,555.00
10-4-002-152-000	Health Insurance	32,712.00	38,148.00	16,922.00	41,520.00	3,372.00
10-4-002-153-000	Retirement	86,247.00	93,926.00	40,803.00	91,200.00	-2,726.00
10-4-002-154-000	Workers Comp	25,927.00	26,639.00	9,742.00	29,637.00	2,998.00
10-4-002-155-000	Employers Share Voluntary	604.00	1,312.00	289.00	1,310.00	-2.00
10-4-002-190-000	Extra Hire	38,449.00	-	-	35,000.00	35,000.00
10-4-002-200-000	Telephone	2,683.00	2,700.00	2,442.00	6,492.00	3,792.00
10-4-002-310-000	Travel	10,840.00	14,500.00	5,868.00	18,040.00	3,540.00
10-4-002-320-000	Training	2,151.00	5,320.00	609.00	6,000.00	680.00
10-4-002-330-000	Dues & Subscriptions	2,714.00	3,646.00	2,828.00	2,704.00	-942.00
10-4-002-350-000	Professional Services	-	2,000.00	-	2,000.00	0.00
10-4-002-401-000	Hardware Maintenance	2,400.00	2,400.00	-	2,400.00	0.00
10-4-002-402-000	Software Maintenance	24,463.00	20,085.00	7,388.00	20,495.00	410.00
10-4-002-403-000	Xerox Maintenance	13,105.00	14,400.00	4,587.00	14,400.00	0.00
10-4-002-404-000	Typewriter/Printer Maintenance	436.00	2,565.00	205.00	5,340.00	2,775.00
10-4-002-501-001	Office Supplies-Land	21,325.00	23,411.00	1,767.00	12,270.00	-11,141.00
10-4-002-501-002	Office Supplies-Elections	986.00	1,500.00	26.00	1,000.00	-500.00
10-4-002-501-003	Office Supplies-Titles	1,789.00	10,100.00	2,668.00	6,660.00	-3,440.00
10-4-002-503-000	Other Supplies - Election	8,904.00	1,000.00	393.00	5,600.00	4,600.00
10-4-002-801-000	Cap Exp - Computer	12,632.00	12,600.00	-	2,000.00	-10,600.00
10-4-002-803-000	Cap Exp - Equipment	-	-	1,034.00	-	0.00
10-4-002-804-000	Cap Exp - Software	2,246.00	4,156.00	2,448.00	2,560.00	-1,596.00
10-4-002-900-000	Ballot Coding/Printing	44,930.00	-	-	47,480.00	47,480.00
10-4-002-901-000	Election Boards	28,936.00	-	-	24,060.00	24,060.00
10-4-002-902-000	Election Support	10,115.00	-	-	16,010.00	16,010.00
10-4-002-999-000	Miscellaneous	1,077.00	1,000.00	369.00	1,000.00	0.00
Total County Clerk		1,025,815.00	987,741.00	405,866.00	1,102,150.00	114,409.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY TREASURER						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-003-100-001	Treasurer Salary	97,500.00	100,000.00	50,000.00	100,000.00	0.00
10-4-003-100-003	Deputy Salaries	399,726.00	414,165.00	190,949.00	404,244.00	-9,921.00
10-4-003-151-000	FICA/Medicare	36,323.00	39,334.00	17,727.00	38,575.00	-759.00
10-4-003-152-000	Health Insurance	27,656.00	28,836.00	13,973.00	30,024.00	1,188.00
10-4-003-153-000	Retirement	71,128.00	73,603.00	34,478.00	70,291.00	-3,312.00
10-4-003-154-000	Workers Comp	20,311.00	20,875.00	8,419.00	22,842.00	1,967.00
10-4-003-155-000	Employers Share Voluntary	818.00	1,028.00	366.00	1,008.00	-20.00
10-4-003-200-000	Telephone	1,092.00	1,200.00	545.00	1,500.00	300.00
10-4-003-227-000	Postage & Permits	8,550.00	10,000.00	4,300.00	10,000.00	0.00
10-4-003-310-000	Travel	1,889.00	3,000.00	947.00	3,500.00	500.00
10-4-003-320-000	Training	125.00	2,000.00	25.00	2,000.00	0.00
10-4-003-330-000	Dues & Subscriptions	2,119.00	2,600.00	2,031.00	2,575.00	-25.00
10-4-003-350-000	Professional Services	9,345.00	10,500.00	5,354.00	11,400.00	900.00
10-4-003-401-000	Hardware Maintenance	4,587.00	4,710.00	1,841.00	4,710.00	0.00
10-4-003-402-000	Software Maintenance	9,202.00	10,205.00	8,356.00	10,740.00	535.00
10-4-003-405-000	Equipment Maintenance	850.00	1,000.00	-	1,000.00	0.00
10-4-003-501-000	Office Supplies	6,900.00	10,000.00	3,255.00	10,000.00	0.00
10-4-003-803-000	Cap Exp - Equipment	3,271.00	5,810.00	-	4,860.00	-950.00
10-4-003-804-000	Cap Exp - Software	278.00	350.00	801.00	400.00	50.00
	Total County Treasurer	701,670.00	739,216.00	343,367.00	729,669.00	-9,547.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY ASSESSOR						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-004-100-001	Assessor Salary	97,500.00	100,000.00	45,833.00	100,000.00	0.00
10-4-004-100-003	Deputy Salaries	253,371.00	291,444.00	124,412.00	309,851.00	18,407.00
10-4-004-151-000	FICA/Medicare	25,644.00	29,945.00	12,424.00	32,231.00	2,286.00
10-4-004-152-000	Health Insurance	17,472.00	20,676.00	8,666.00	21,504.00	828.00
10-4-004-153-000	Retirement	50,217.00	56,035.00	24,371.00	58,731.00	2,696.00
10-4-004-154-000	Workers Comp	14,200.00	11,833.00	5,498.00	19,086.00	7,253.00
10-4-004-155-000	Employers Share Voluntary	448.00	583.00	184.00	843.00	260.00
10-4-004-200-000	Telephone	1,410.00	1,376.00	553.00	1,320.00	-56.00
10-4-004-310-000	Travel	5,767.00	12,000.00	4,349.00	13,000.00	1,000.00
10-4-004-320-000	Training	260.00	5,000.00	1,145.00	6,000.00	1,000.00
10-4-004-330-000	Dues & Subscriptions	929.00	1,500.00	150.00	965.00	-535.00
10-4-004-350-000	Professional Services	64,789.00	70,100.00	41,550.00	68,320.00	-1,780.00
10-4-004-402-000	Software Maintenance	7,643.00	10,700.00	7,948.00	18,100.00	7,400.00
10-4-004-403-000	Xerox Maint	2,884.00	4,000.00	1,216.00	4,200.00	200.00
10-4-004-450-000	Vehicle Maint	1,038.00	1,000.00	1,058.00	500.00	-500.00
10-4-004-501-000	Office Supplies	976.00	1,750.00	448.00	1,800.00	50.00
10-4-004-503-000	Other Supplies	74.00	-	-	-	0.00
10-4-004-505-000	Printing	966.00	2,000.00	1,494.00	2,500.00	500.00
10-4-004-802-000	Cap Exp - Furniture	-	-	6,786.00	3,140.00	3,140.00
10-4-004-803-000	Cap Exp - Equipment	-	1,000.00	1,000.00	1,000.00	0.00
10-4-004-999-000	Miscellaneous	1,250.00	1,500.00	131.00	-	-1,500.00
Total County Assessor		546,838.00	622,442.00	289,216.00	663,091.00	40,649.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY SHERIFF						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-005-100-001	Sheriff Salary	100,000.00	100,000.00	50,000.00	100,000.00	0.00
10-4-005-100-005	Administration Salaries	678,534.00	682,989.00	296,189.00	702,633.00	19,644.00
10-4-005-100-006	Concert/Eclipse Salaries	-	25,000.00	43,401.00	-	-25,000.00
10-4-005-100-007	Court Security Salaries	257,368.00	261,116.00	131,244.00	271,969.00	10,853.00
10-4-005-100-008	Investigation Salaries	386,281.00	395,989.00	197,961.00	413,685.00	17,696.00
10-4-005-100-009	Patrol Salaries	1,117,107.00	1,218,787.00	494,508.00	1,111,133.00	-107,654.00
10-4-005-115-000	DUI Grant	6,496.00	10,000.00	3,711.00	10,000.00	0.00
10-4-005-116-000	Campground Patrol	7,869.00	11,000.00	9,966.00	11,000.00	0.00
10-4-005-117-000	EUDL Grant	3,366.00	2,106.00	2,034.00	2,370.00	264.00
10-4-005-151-000	FICA/Medicare	201,171.00	203,404.00	96,593.00	212,626.00	9,222.00
10-4-005-152-000	Health Insurance	90,457.00	109,188.00	39,786.00	106,440.00	-2,748.00
10-4-005-153-000	Retirement	319,223.00	314,420.00	154,803.00	318,712.00	4,292.00
10-4-005-154-000	Workers Comp	113,326.00	103,890.00	46,172.00	125,908.00	22,018.00
10-4-005-155-000	Employers Share Voluntary	2,369.00	4,590.00	1,016.00	7,614.00	3,024.00
10-4-005-197-000	Overtime	157,287.00	75,000.00	84,844.00	-	-75,000.00
10-4-005-200-000	Telephone	55,644.00	50,100.00	23,688.00	49,100.00	-1,000.00
10-4-005-320-000	Training	39,164.00	47,470.00	14,029.00	49,900.00	2,430.00
10-4-005-320-001	Computer Training	1,085.00	11,300.00	-	11,300.00	0.00
10-4-005-330-000	Computer Subscriptions	460.00	725.00	451.00	725.00	0.00
10-4-005-350-000	Professional Services	-	1,000.00	-	1,000.00	0.00
10-4-005-401-000	Computer Maintenance	144,788.00	130,997.00	35,799.00	133,102.00	2,105.00
10-4-005-405-000	Radio/Equipment Repair	1,201.00	6,750.00	-	6,750.00	0.00
10-4-005-450-000	Vehicle Repairs	78,195.00	75,000.00	47,924.00	95,000.00	20,000.00
10-4-005-451-000	Gas	78,956.00	76,000.00	41,037.00	86,500.00	10,500.00
10-4-005-501-000	Office Supplies	3,937.00	6,500.00	2,110.00	5,900.00	-600.00
10-4-005-503-000	Computer Supplies	4,957.00	6,500.00	1,695.00	6,500.00	0.00
10-4-005-700-000	SAR Life Insurance	35,774.00	38,678.00	10,598.00	31,909.00	-6,769.00
10-4-005-801-000	Cap Exp - Computer	60,603.00	60,080.00	-	38,000.00	-22,080.00
10-4-005-804-000	Cap Exp - Software	27,214.00	28,864.00	-	28,400.00	-464.00
10-4-005-902-000	Investigations	5,602.00	12,445.00	1,610.00	15,270.00	2,825.00
10-4-005-903-000	Administration	4,727.00	5,265.00	2,229.00	10,149.00	4,884.00
10-4-005-904-000	Patrol	17,211.00	18,449.00	10,204.00	17,990.00	-459.00
10-4-005-905-000	Search & Rescue	75,758.00	97,915.00	19,576.00	79,880.00	-18,035.00
10-4-005-905-001	SAR Mission Exp	93,095.00	32,000.00	5,067.00	32,000.00	0.00
10-4-005-907-000	Bomb Tech Unit	-	400.00	-	400.00	0.00
10-4-005-908-000	Mounted Patrol Unit	-	600.00	-	-	-600.00
10-4-005-910-000	Victim Services	54,598.00	62,274.00	17,336.00	66,892.00	4,618.00
10-4-005-911-000	Crime Prevention/Youth Services	216.00	1,000.00	281.00	1,000.00	0.00
10-4-005-913-000	Uniforms	15,811.00	23,500.00	6,973.00	26,900.00	3,400.00
10-4-005-917-000	Case Related Expenses	4,277.00	10,000.00	3,953.00	10,000.00	0.00
10-4-005-919-000	Extraditions	470.00	10,000.00	107.00	10,000.00	0.00
10-4-005-920-000	Firearms / Ammunition	13,741.00	14,300.00	5,497.00	15,000.00	700.00
10-4-005-923-000	Helicopter Contract	234,175.00	242,870.00	52,351.00	250,620.00	7,750.00
10-4-005-924-000	K - 9	8,268.00	3,140.00	85.00	3,340.00	200.00
10-4-005-925-000	Civil Process	9.00	2,900.00	38.00	2,900.00	0.00
10-4-005-926-000	Hiring Expense	4,054.00	14,360.00	2,960.00	11,540.00	-2,820.00
10-4-005-930-000	Forfeiture Money	2,905.00	-	-	10,449.00	10,449.00
10-4-005-950-000	Concert/Eclipse Expense	-	-	800.00	-	0.00
10-4-005-995-000	Vehicle Replacement/Claim	4,043.00	-	804.00	1,000.00	1,000.00
Total County Sheriff		4,511,792.00	4,608,861.00	1,959,430.00	4,503,506.00	-105,355.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY ATTORNEY						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2016 ACTUAL	FY2017 BUDGET	FY2017 YTD	FY2018 ADOPTED	FY2019 DIFFERENCE
10-4-006-100-001	County Attorney Salary	100,000.00	100,000.00	50,000.00	100,000.00	0.00
10-4-006-100-003	Staff Salaries	778,272.00	806,964.00	374,444.00	801,805.00	-5,159.00
10-4-006-151-000	FICA/Medicare	65,762.00	69,383.00	31,738.00	68,988.00	-395.00
10-4-006-152-000	Health Insurance	19,304.00	19,224.00	10,550.00	21,504.00	2,280.00
10-4-006-153-000	Retirement	125,661.00	129,832.00	60,759.00	125,712.00	-4,120.00
10-4-006-154-000	Workers Comp	36,208.00	32,763.00	14,649.00	40,852.00	8,089.00
10-4-006-155-000	Employers Share Voluntary	848.00	1,614.00	423.00	1,804.00	190.00
10-4-006-190-000	Extra Hire	7,289.00	15,100.00	3,840.00	15,100.00	0.00
10-4-006-200-000	Telephone	3,385.00	7,700.00	1,210.00	7,700.00	0.00
10-4-006-227-000	Postage	2,867.00	2,600.00	543.00	2,600.00	0.00
10-4-006-310-000	Travel	3,190.00	6,000.00	2,175.00	6,000.00	0.00
10-4-006-320-000	Training	575.00	5,250.00	1,289.00	5,250.00	0.00
10-4-006-330-000	Dues & Subscriptions	3,310.00	4,800.00	2,452.00	4,800.00	0.00
10-4-006-350-000	Professional Services	795.00	5,000.00	326.00	5,000.00	0.00
10-4-006-403-000	Xerox Maintenance	5,337.00	5,700.00	2,173.00	5,700.00	0.00
10-4-006-501-000	Office Supplies	7,963.00	8,000.00	1,305.00	11,000.00	3,000.00
10-4-006-801-000	Cap Exp - Computer	7,380.00	7,500.00	-	15,000.00	7,500.00
10-4-006-803-000	Cap Exp - Equipment	3,995.00	-	-	-	0.00
10-4-006-900-000	Litigation Expenses	8,188.00	-	14,242.00	-	0.00
10-4-006-902-000	Westlaw & Law Library	16,641.00	17,500.00	6,694.00	20,000.00	2,500.00
10-4-006-999-000	Miscellaneous	-	5,000.00	-	5,000.00	0.00
Total County Attorney		1,196,970.00	1,249,930.00	578,812.00	1,263,815.00	13,885.00

**TETON COUNTY
FY2019 BUDGET**

SHERIFF COMMUNICATIONS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-007-100-001	Staff Salaries	649,268.00	867,859.00	252,495.00	745,083.00	-122,776.00
10-4-007-151-000	FICA/Medicare	55,227.00	73,687.00	24,941.00	69,391.00	-4,296.00
10-4-007-152-000	Health Insurance	25,159.00	39,300.00	11,899.00	39,312.00	12.00
10-4-007-153-000	Retirement	81,832.00	108,363.00	36,665.00	106,815.00	-1,548.00
10-4-007-154-000	Workers Comp	31,213.00	39,107.00	12,120.00	41,091.00	1,984.00
10-4-007-155-000	Employers Share Voluntary	681.00	1,926.00	271.00	2,028.00	102.00
10-4-007-190-000	Extra Hire	8,255.00	16,000.00	15,184.00	12,000.00	-4,000.00
10-4-007-197-000	Overtime	79,046.00	10,000.00	62,947.00	-	-10,000.00
10-4-007-200-000	Telephone	1,747.00	4,593.00	1,185.00	3,993.00	-600.00
10-4-007-201-000	Cell Phone	1,136.00	1,320.00	788.00	1,320.00	0.00
10-4-007-310-000	Travel	3,340.00	10,610.00	-	9,810.00	-800.00
10-4-007-320-000	Training	4,805.00	15,441.00	-	14,546.00	-895.00
10-4-007-330-000	Dues & Subscriptions	410.00	1,466.00	-	1,466.00	0.00
10-4-007-350-000	Professional Services	140.00	1,390.00	-	1,355.00	-35.00
10-4-007-401-000	Computer Maint	-	2,500.00	-	5,000.00	2,500.00
10-4-007-405-000	Radio/Equip Maint	11,786.00	159,474.00	5,472.00	62,136.00	-97,338.00
10-4-007-501-000	Office Supplies	4,712.00	8,265.00	716.00	7,720.00	-545.00
10-4-007-801-000	Cap Exp - Computer	-	22,500.00	11,132.00	2,000.00	-20,500.00
10-4-007-802-000	Cap Exp - Furniture	-	-	-	800.00	800.00
10-4-007-803-000	Cap Exp - Equipment	-	-	-	33,480.00	33,480.00
10-4-007-910-000	Hiring	6,898.00	9,470.00	1,852.00	9,470.00	0.00
10-4-007-913-000	Uniforms	1,695.00	1,500.00	-	1,700.00	200.00
	Total Communications	967,350.00	1,394,771.00	437,667.00	1,170,516.00	-224,255.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY ENGINEER						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-008-100-002	Engineer Salary	122,710.00	125,300.00	62,739.00	131,564.00	6,264.00
10-4-008-100-003	Staff Salaries	206,819.00	299,544.00	112,866.00	282,354.00	-17,190.00
10-4-008-151-000	FICA/Medicare	24,652.00	32,627.00	13,002.00	31,665.00	-962.00
10-4-008-152-000	Health Insurance	10,355.00	16,896.00	5,810.00	17,424.00	528.00
10-4-008-153-000	Retirement	47,172.00	61,052.00	25,138.00	57,700.00	-3,352.00
10-4-008-154-000	Workers Comp	13,387.00	17,315.00	6,092.00	18,751.00	1,436.00
10-4-008-155-000	Employers Share Voluntary	471.00	853.00	193.00	828.00	-25.00
10-4-008-180-000	CellPhone Stipend	1,776.00	2,881.00	1,233.00	3,601.00	720.00
10-4-008-200-000	Telephone	1,448.00	1,164.00	650.00	2,826.00	1,662.00
10-4-008-227-000	Postage	10.00	200.00	19.00	100.00	-100.00
10-4-008-310-000	Travel	10.00	5,750.00	145.00	5,250.00	-500.00
10-4-008-320-000	Training	240.00	4,600.00	578.00	5,150.00	550.00
10-4-008-330-000	Dues & Subscriptions	546.00	2,370.00	129.00	1,450.00	-920.00
10-4-008-350-000	Professional Services	65,318.00	65,000.00	46,115.00	96,500.00	31,500.00
10-4-008-350-001	Professional Charter	-	325,000.00	-	300,000.00	-25,000.00
10-4-008-403-000	Xerox Maintenance	4,874.00	5,280.00	1,379.00	2,400.00	-2,880.00
10-4-008-405-000	Equipment Maintenance	33.00	-	-	-	0.00
10-4-008-410-000	Sewer Maintenance	-	-	-	2,500.00	2,500.00
10-4-008-450-000	Vehicle Repair	3,376.00	2,200.00	1,208.00	3,580.00	1,380.00
10-4-008-501-000	Office Supplies	1,688.00	2,000.00	420.00	2,000.00	0.00
10-4-008-503-000	Other Supplies	814.00	750.00	321.00	2,240.00	1,490.00
10-4-008-801-000	Cap Exp - Computer	4,700.00	9,500.00	2,362.00	3,000.00	-6,500.00
10-4-008-803-000	Cap Exp - Equipment	2,892.00	750.00	-	750.00	0.00
10-4-008-804-000	Cap Exp - Software	5,840.00	4,312.00	1,224.00	5,403.00	1,091.00
10-4-008-901-000	Urban Systems Match	-	80,000.00	3,567.00	76,333.00	-3,667.00
Total County Engineer		519,131.00	1,065,344.00	285,190.00	1,053,369.00	-11,975.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY CORONER						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-009-100-002	Coroner Salary	48,500.00	50,000.00	25,000.00	50,000.00	0.00
10-4-009-100-003	Staff Salaries	37,063.00	48,180.00	17,795.00	52,998.00	4,818.00
10-4-009-151-000	FICA/Medicare	6,548.00	7,421.00	3,274.00	7,879.00	458.00
10-4-009-152-000	Health Insurance	3,160.00	3,072.00	1,608.00	3,336.00	264.00
10-4-009-153-000	Retirement	8,062.00	6,634.00	4,145.00	6,970.00	336.00
10-4-009-154-000	Workers Comp	3,060.00	3,938.00	1,260.00	4,666.00	728.00
10-4-009-155-000	Employers Share Voluntary	-	97.00	-	100.00	3.00
10-4-009-200-000	Telephone	1.00	175.00	-	175.00	0.00
10-4-009-201-000	Radio/Cell Phone	-	1,000.00	-	1,000.00	0.00
10-4-009-310-000	Travel	-	2,000.00	-	2,000.00	0.00
10-4-009-320-000	School/Training	2,621.00	5,000.00	1,999.00	5,000.00	0.00
10-4-009-405-000	Equipment Maint	219.00	2,000.00	204.00	4,500.00	2,500.00
10-4-009-450-000	Vehicle Maint	1,176.00	2,000.00	-	2,000.00	0.00
10-4-009-451-000	Gasoline	260.00	1,000.00	653.00	1,000.00	0.00
10-4-009-503-000	Supplies	3,555.00	4,000.00	35.00	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	1,318.00	2,500.00	-	2,500.00	0.00
10-4-009-804-000	Cap Exp - Software	-	250.00	-	250.00	0.00
10-4-009-806-000	Cap Exp - Const	4,647.00	1,000.00	-	500.00	-500.00
10-4-009-900-000	Autopsy	22,919.00	42,000.00	10,200.00	42,000.00	0.00
10-4-009-901-000	Lab Services/Miscellaneous	6,053.00	12,000.00	2,545.00	12,000.00	0.00
10-4-009-990-000	Indigent Burial	4,166.00	9,000.00	3,000.00	9,000.00	0.00
Total County Coroner		153,328.00	203,767.00	71,718.00	212,374.00	8,607.00

**TETON COUNTY
FY2019 BUDGET**

AGRICULTURE/EXTENSION						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-010-100-002	Staff Salaries	46,180.00	103,957.00	29,545.00	-	-103,957.00
10-4-010-151-000	FICA/Medicare	1,315.00	-	-	-	0.00
10-4-010-152-000	Health Insurance	99.00	-	-	-	0.00
10-4-010-153-000	Retirement	2,302.00	-	-	-	0.00
10-4-010-154-000	Workers Comp	635.00	-	-	-	0.00
10-4-010-155-000	Employers Share Voluntary	15.00	-	-	-	0.00
10-4-010-190-002	Part time agent	35,442.00	20,220.00	-	-	-20,220.00
10-4-010-200-000	Telephone	782.00	720.00	1,641.00	744.00	24.00
10-4-010-201-000	Internet	2,400.00	2,400.00	1,204.00	2,412.00	12.00
10-4-010-227-000	Postage	601.00	750.00	-	750.00	0.00
10-4-010-290-000	Rent	7,800.00	7,800.00	1,950.00	7,800.00	0.00
10-4-010-295-000	Cleaning	3,060.00	4,500.00	1,350.00	2,400.00	-2,100.00
10-4-010-310-000	Mileage/Travel	6,893.00	9,500.00	5,573.00	8,000.00	-1,500.00
10-4-010-320-000	Training	-	1,500.00	-	1,500.00	0.00
10-4-010-330-000	Dues & Subscriptions	1,039.00	1,600.00	570.00	1,600.00	0.00
10-4-010-403-000	Xerox Maintenance	2,975.00	5,000.00	1,127.00	5,000.00	0.00
10-4-010-405-000	Equipment Maintenance	-	3,000.00	-	3,000.00	0.00
10-4-010-501-000	Office Supplies	8,273.00	7,600.00	3,358.00	7,600.00	0.00
10-4-010-801-000	Cap Exp - Computer	2,829.00	3,300.00	-	3,000.00	-300.00
10-4-010-803-000	Cap Exp - Equipment	1,400.00	1,500.00	-	1,500.00	0.00
10-4-010-804-000	Cap Exp - Software	151.00	2,000.00	-	1,500.00	-500.00
10-4-010-901-000	Community Garden	20.00	2,500.00	-	-	-2,500.00
10-4-010-901-000	Court Mediation	376.00	1,000.00	-	1,000.00	0.00
10-4-010-903-000	Leadership Jackson Hole	71.00	19,000.00	4,396.00	1,000.00	-18,000.00
10-4-010-910-000	Promotion	1,809.00	3,500.00	1,015.00	2,500.00	-1,000.00
10-4-010-950-000	Qtr Pymt to UW	-	-	-	132,755.00	132,755.00
10-4-010-999-000	Miscellaneous	-	600.00	-	600.00	0.00
Total Agriculture/Extension		126,467.00	201,947.00	51,729.00	184,661.00	-17,286.00

**TETON COUNTY
FY2019 BUDGET**

CLERK OF COURT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-011-100-001	Clerk of Court Salary	97,500.00	100,000.00	50,000.00	100,000.00	0.00
10-4-011-100-003	Deputy Salaries	183,887.00	213,000.00	94,591.00	231,000.00	18,000.00
10-4-011-151-000	FICA/Medicare	21,079.00	23,945.00	10,865.00	25,275.00	1,330.00
10-4-011-152-000	Health Insurance	7,483.00	9,312.00	3,803.00	12,984.00	3,672.00
10-4-011-153-000	Retirement	40,201.00	42,245.00	20,698.00	43,250.00	1,005.00
10-4-011-154-000	Workers Comp	12,122.00	12,710.00	4,827.00	15,000.00	2,290.00
10-4-011-155-000	Employers Share Voluntary	410.00	626.00	208.00	661.00	35.00
10-4-011-190-000	Extra Hire	2,770.00	3,000.00	700.00	3,000.00	0.00
10-4-011-200-000	Telephone	906.00	1,000.00	496.00	1,240.00	240.00
10-4-011-227-000	Postage	6,016.00	7,000.00	1,738.00	6,525.00	-475.00
10-4-011-310-000	Travel	4,317.00	5,245.00	1,349.00	6,612.00	1,367.00
10-4-011-320-000	Training	2,138.00	1,300.00	500.00	450.00	-850.00
10-4-011-330-000	Dues & Subscriptions	250.00	405.00	530.00	255.00	-150.00
10-4-011-350-000	Professional Services	-	-	-	12,250.00	12,250.00
10-4-011-401-000	Computer Maint	241.00	-	1,020.00	-	0.00
10-4-011-403-000	Xerox Maint	1,206.00	5,580.00	-	4,356.00	-1,224.00
10-4-011-405-000	Equipment Maint	4,636.00	800.00	861.00	1,000.00	200.00
10-4-011-501-000	Office Supplies	5,544.00	5,500.00	1,809.00	5,675.00	175.00
10-4-011-801-000	Cap Exp - Computer	2,601.00	1,000.00	-	4,865.00	3,865.00
10-4-011-802-000	Cap Exp - Furniture	2,087.00	2,000.00	476.00	1,500.00	-500.00
10-4-011-804-000	Cap Exp - Software	-	1,286.00	129.00	1,300.00	14.00
10-4-011-900-000	Misc Court Expenses	5,320.00	3,000.00	893.00	3,000.00	0.00
10-4-011-901-000	Jurors, Witnesses, Fees	8,289.00	13,800.00	9,166.00	32,540.00	18,740.00
10-4-011-902-000	District Judge Expenses	2,500.00	2,500.00	30.00	2,500.00	0.00
10-4-011-903-000	Public Defenders Office	92,119.00	104,768.00	14,880.00	97,760.00	-7,008.00
10-4-011-904-000	Court Appointed Attorney	6,137.00	7,000.00	1,581.00	7,000.00	0.00
10-4-011-905-000	Law Library	13,500.00	13,500.00	3,375.00	13,500.00	0.00
10-4-011-906-000	Court Ordered Expenses	3,949.00	6,000.00	1,186.00	6,000.00	0.00
10-4-011-999-000	Miscellaneous	859.00	1,000.00	145.00	1,000.00	0.00
Total Clerk of Court		528,067.00	587,522.00	225,856.00	640,498.00	52,976.00

CIRCUIT COURT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-012-200-000	Telephone	957.00	1,000.00	473.00	1,000.00	0.00
10-4-012-999-000	Miscellaneous	2,231.00	3,000.00	-	3,000.00	0.00
Total Circuit Court		3,188.00	4,000.00	473.00	4,000.00	0.00

**TETON COUNTY
FY2019 BUDGET**

GENERAL ADMINISTRATION						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-013-100-000	Payroll Liabilities	103,455.00	65,000.00	48,899.00	70,000.00	5,000.00
10-4-013-100-001	Payroll Adjustment	12,637.00	-	-	-	0.00
10-4-013-151-000	FICA/Medicare	298.00	4,975.00	3,948.00	5,355.00	380.00
10-4-013-152-000	Health Insurance	4,624.00	-	-	-	0.00
10-4-013-153-000	Retirement	643.00	-	-	-	0.00
10-4-013-155-000	Employee Health Ins Claims	3,440,864.00	3,500,000.00	1,904,738.00	3,500,000.00	0.00
10-4-013-155-001	Health Ins Admin Fees	203,345.00	150,000.00	140,367.00	300,000.00	150,000.00
10-4-013-155-002	County H.S.A. Contrib	468,500.00	468,000.00	233,400.00	468,000.00	0.00
10-4-013-155-003	Employee Dental Ins	232,907.00	205,000.00	75,196.00	155,000.00	-50,000.00
10-4-013-155-005	Med Incentive Plan Reimb	8,000.00	20,000.00	5,000.00	20,000.00	0.00
10-4-013-156-000	Insurance Deductible	20,648.00	20,000.00	15,844.00	20,000.00	0.00
10-4-013-158-000	Unemployment Payment	19,872.00	25,000.00	2,961.00	12,500.00	-12,500.00
10-4-013-195-000	Housing Deposit Refund	1,000.00	-	1,275.00	1,000.00	1,000.00
10-4-013-200-000	Telephone	5,028.00	6,500.00	1,831.00	5,000.00	-1,500.00
10-4-013-227-000	Postage	43,213.00	60,000.00	28,292.00	60,000.00	0.00
10-4-013-320-000	Employee Training	11,842.00	-	-	-	0.00
10-4-013-330-000	Dues & Subscriptions	681.00	1,000.00	-	1,000.00	0.00
10-4-013-350-000	Independent Audit	56,814.00	85,000.00	72,619.00	85,000.00	0.00
10-4-013-350-001	Auditor Assitance	3,716.00	5,000.00	-	5,000.00	0.00
10-4-013-365-000	Printing & Publishing	141,679.00	100,000.00	40,048.00	90,000.00	-10,000.00
10-4-013-370-000	TOJ Gym Cleaning	4,500.00	3,900.00	1,875.00	3,900.00	0.00
10-4-013-403-000	TOJ Gym Equip Maint	1,078.00	-	122.00	-	0.00
10-4-013-404-000	Printer Maint	-	1,500.00	-	-	-1,500.00
10-4-013-405-000	Folding Machine Maint	-	1,500.00	-	-	-1,500.00
10-4-013-500-000	Supplies	23,429.00	20,000.00	7,873.00	20,000.00	0.00
10-4-013-700-000	Insurance	355,909.00	367,125.00	355,254.00	386,375.00	19,250.00
10-4-013-901-001	Building Corp Lease	735,480.00	1,272,000.00	1,180,067.00	-	-1,272,000.00
10-4-013-902-000	Property Tax Deferral Program	-	5,000.00	-	-	-5,000.00
10-4-013-903-000	Cafeteria Admin Fee	1,664.00	1,500.00	418.00	1,000.00	-500.00
10-4-013-907-000	START Passes	7,910.00	-	4,837.00	10,000.00	10,000.00
10-4-013-908-000	Prop Tx Pyble - Co Props	15,466.00	17,000.00	18,527.00	19,000.00	2,000.00
10-4-013-999-000	Miscellaneous	187.00	-	204.00	-	0.00
Total General Administration		5,925,389.00	6,405,000.00	4,143,595.00	5,238,130.00	-1,166,870.00

**TETON COUNTY
FY2019 BUDGET**

ACCOUNT NUMBER	ROAD & BRIDGE EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-014-100-002	Supervisor Salary	80,614.00	82,274.00	41,453.00	88,547.00	6,273.00
10-4-014-100-003	Staff Salaries	160,575.00	135,807.00	59,725.00	149,187.00	13,380.00
10-4-014-151-000	FICA/Medicare	18,333.00	16,755.00	7,698.00	18,187.00	1,432.00
10-4-014-152-000	Health Insurance	6,965.00	6,834.00	3,064.00	7,056.00	222.00
10-4-014-153-000	Retirement	34,369.00	31,352.00	14,501.00	33,140.00	1,788.00
10-4-014-154-000	Workers Comp	9,944.00	8,892.00	3,487.00	10,769.00	1,877.00
10-4-014-155-000	Employers Share Voluntary	150.00	438.00	48.00	475.00	37.00
10-4-014-180-000	Cell Phone Stipend	1,325.00	1,320.00	635.00	1,320.00	0.00
10-4-014-190-000	Extra Hire	1,119.00	4,000.00	836.00	2,000.00	-2,000.00
10-4-014-200-000	Telephone	1,467.00	1,860.00	679.00	1,512.00	-348.00
10-4-014-201-000	Communications Radio	4,209.00	-	-	-	0.00
10-4-014-310-000	Travel	506.00	2,500.00	792.00	1,750.00	-750.00
10-4-014-320-000	Training	1,050.00	2,000.00	115.00	2,000.00	0.00
10-4-014-330-000	Dues & Subscriptions	400.00	-	-	-	0.00
10-4-014-350-000	Professional Services	8,029.00	7,500.00	5,879.00	20,000.00	12,500.00
10-4-014-365-000	Publishing	2,151.00	3,000.00	568.00	2,300.00	-700.00
10-4-014-402-000	Computer Software Maint	4,704.00	6,897.00	5,877.00	7,600.00	703.00
10-4-014-403-000	Xerox Maint	1,160.00	3,336.00	404.00	1,630.00	-1,706.00
10-4-014-405-000	Equip Maint	8,916.00	7,500.00	2,947.00	7,000.00	-500.00
10-4-014-451-000	Petroleum Products	5,778.00	7,500.00	2,596.00	7,500.00	0.00
10-4-014-501-000	Office Supplies	879.00	1,500.00	599.00	1,200.00	-300.00
10-4-014-503-000	Other Supplies	1,394.00	1,500.00	898.00	1,500.00	0.00
10-4-014-801-000	Cap Exp - Computer	4,295.00	4,100.00	5,098.00	2,550.00	-1,550.00
10-4-014-804-000	Cap Exp - Software	389.00	-	-	-	0.00
10-4-014-901-000	Working Fund O & M	111,571.00	-	25,832.00	-	0.00
10-4-014-903-000	Weed/Vegetation Control	9,815.00	10,000.00	18,465.00	20,000.00	10,000.00
10-4-014-904-000	Dust Control Equip & Mat'l	124,225.00	135,000.00	-	117,500.00	-17,500.00
10-4-014-905-000	Grading & Drainage Road Maint	86,584.00	100,000.00	66,255.00	100,000.00	0.00
10-4-014-906-000	Striping, Road Maint	79,810.00	75,000.00	9,000.00	80,000.00	5,000.00
10-4-014-907-000	PA & TC Signing Road Maint	25,715.00	10,000.00	11,248.00	10,000.00	0.00
10-4-014-908-000	Patching & Crack Sealing Rd	133,744.00	120,000.00	2,474.00	138,250.00	18,250.00
10-4-014-909-000	Asphalt Patch Material Rd Maint	8,995.00	11,669.00	788.00	15,840.00	4,171.00
10-4-014-910-000	3/4" Crush Road Maint	-	7,870.00	-	-	-7,870.00
10-4-014-911-000	Sweeping	48,577.00	55,000.00	1,502.00	60,000.00	5,000.00
10-4-014-912-000	Flood Control	71,680.00	-	44,415.00	-	0.00
10-4-014-913-000	Bridge & Culvert Maint	15,601.00	15,000.00	4,678.00	15,000.00	0.00
10-4-014-914-000	Labor Contracts/Snow Removal	518,236.00	550,656.00	215,692.00	567,420.00	16,764.00
10-4-014-915-000	Cost Share O & M	79,602.00	81,087.00	81,087.00	82,776.00	1,689.00
10-4-014-917-000	Labor Materials/Snow Removal	118,426.00	118,700.00	100,234.00	112,500.00	-6,200.00
10-4-014-918-000	Gravel Haul	5,274.00	5,000.00	621.00	5,000.00	0.00
10-4-014-921-000	Guardrail Repair	15,162.00	20,000.00	14,757.00	20,000.00	0.00
Total Road & Bridge		1,811,738.00	1,651,847.00	754,947.00	1,711,509.00	59,662.00

**TETON COUNTY
FY2019 BUDGET**

BOARD OF PRISONERS/JAIL						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-015-100-000	Salaries	868,046.00	965,489.00	422,141.00	1,002,744.00	37,255.00
10-4-015-151-000	FICA/Medicare	73,125.00	73,860.00	36,189.00	84,360.00	10,500.00
10-4-015-152-000	Health Insurance	46,423.00	42,504.00	23,605.00	52,656.00	10,152.00
10-4-015-153-000	Retirement	110,764.00	108,617.00	53,754.00	124,059.00	15,442.00
10-4-015-154-000	Workers Comp	39,138.00	39,199.00	16,496.00	49,954.00	10,755.00
10-4-015-155-000	Employers Share Voluntary	914.00	1,931.00	380.00	2,205.00	274.00
10-4-015-197-000	Overtime	80,137.00	-	57,194.00	-	0.00
10-4-015-900-000	Jail Meals	125,297.00	145,000.00	56,623.00	145,000.00	0.00
10-4-015-901-000	Jail Maint	1,067.00	4,240.00	1,000.00	4,240.00	0.00
10-4-015-902-000	Jail Supplies	24,686.00	20,500.00	8,512.00	20,500.00	0.00
10-4-015-904-000	Prisoner Health/Medical	198,192.00	208,102.00	99,096.00	224,932.00	16,830.00
10-4-015-905-000	Jail Programs	653.00	720.00	-	720.00	0.00
10-4-015-956-000	Juvenile Detention	12,582.00	15,829.00	6,026.00	15,829.00	0.00
Total Board of Prisoners/Jail		1,581,024.00	1,625,991.00	781,016.00	1,727,199.00	101,208.00

**TETON COUNTY
FY2019 BUDGET**

HUMAN SERVICES						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2016 ACTUAL	FY2017 BUDGET	FY2017 YTD	FY2018 ADOPTED	FY2019 DIFFERENCE
10-4-016-901-000	Childrens Learning Center	185,000.00	212,750.00	109,219.00	212,750.00	0.00
10-4-016-902-000	Community Counseling	225,000.00	245,000.00	61,250.00	245,000.00	0.00
10-4-016-903-000	Youth Service/VanVleck	233,066.00	291,333.00	121,389.00	291,333.00	0.00
10-4-016-904-000	Curran Seely	63,000.00	81,900.00	40,950.00	81,900.00	0.00
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	111,908.00	111,908.00	55,954.00	128,694.00	16,786.00
10-4-016-907-000	Senior Citizens of Idaho	6,000.00	6,000.00	-	6,000.00	0.00
10-4-016-908-000	Community Safety Network	33,417.00	36,000.00	18,000.00	40,000.00	4,000.00
10-4-016-909-000	Family Safety Network	-	7,500.00	7,500.00	7,500.00	0.00
10-4-016-911-000	One 22	-	45,500.00	22,750.00	60,000.00	14,500.00
10-4-016-912-000	Community Entry Service	34,000.00	41,600.00	17,315.00	50,000.00	8,400.00
10-4-016-918-000	Civil Air Patrol	-	3,000.00	-	-	-3,000.00
10-4-016-919-000	Teton Literacy Group	26,650.00	27,983.00	27,983.00	31,650.00	3,667.00
10-4-016-921-000	Title 25 Hospitalization	42,179.00	70,000.00	-	70,000.00	0.00
10-4-016-922-000	Human Svc Funding Model	20,000.00	-	-	60,000.00	60,000.00
10-4-016-923-000	Hole Food Rescue	-	-	-	5,000.00	5,000.00
10-4-016-924-000	Climb Wyoming	15,000.00	-	-	10,000.00	10,000.00
10-4-016-925-000	JHCCC Title 25/On Call	120,000.00	130,000.00	126,250.00	130,000.00	0.00
10-4-016-926-000	CRC Idaho	-	5,000.00	5,000.00	3,750.00	
Total Human Services		1,145,220.00	1,345,474.00	628,560.00	1,463,577.00	118,103.00

EXACTIONS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-017-800-000	Contrib Parks	76,932.00	-	-	-	0.00
10-4-017-900-000	Contrib TCSD#1	12,271.00	10,000.00	-	-	-10,000.00
Total Exactions		89,203.00	10,000.00	0.00	0.00	-10,000.00

**TETON COUNTY
FY2019 BUDGET**

HEALTH DEPARTMENT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-018-100-003	Staff Salaries	748,629.00	780,860.00	369,506.00	857,787.00	76,927.00
10-4-018-100-006	Eclipse Salaries	-	2,000.00	404.00	-	-2,000.00
10-4-018-151-000	FICA/Medicare	55,719.00	59,736.00	27,826.00	65,593.00	5,857.00
10-4-018-152-000	Health Insurance	32,783.00	34,644.00	15,057.00	39,312.00	4,668.00
10-4-018-153-000	Retirement	105,031.00	111,780.00	50,887.00	119,525.00	7,745.00
10-4-018-154-000	Workers Comp	30,277.00	31,703.00	13,075.00	38,841.00	7,138.00
10-4-018-155-000	Employers Share Voluntary	957.00	1,000.00	474.00	865.00	-135.00
10-4-018-180-000	Cell Phone Stipend	1,024.00	1,020.00	491.00	1,020.00	0.00
10-4-018-190-000	Extra Hire	-	3,575.00	3,033.00	10,250.00	6,675.00
10-4-018-200-000	Telephone	4,363.00	5,020.00	2,046.00	4,470.00	-550.00
10-4-018-227-000	Postage/Delivery	123.00	300.00	20.00	300.00	0.00
10-4-018-310-000	Travel/Mileage	10,394.00	15,558.00	7,266.00	15,978.00	420.00
10-4-018-320-000	Training	3,859.00	5,995.00	2,714.00	6,278.00	283.00
10-4-018-330-000	Dues & Subscriptions	1,484.00	1,144.00	215.00	1,872.00	728.00
10-4-018-350-000	Professional Services	19,564.00	33,630.00	9,651.00	16,030.00	-17,600.00
10-4-018-365-000	Advertising	4,312.00	10,000.00	4,109.00	8,500.00	-1,500.00
10-4-018-402-000	Software Maint	6,363.00	5,600.00	5,600.00	6,100.00	500.00
10-4-018-404-000	Printer/Copier Maint	5,199.00	6,161.00	2,887.00	8,710.00	2,549.00
10-4-018-450-000	Vehicle Repair/Maint	3,140.00	2,600.00	119.00	2,600.00	0.00
10-4-018-451-000	Fuel	1,399.00	2,000.00	460.00	2,000.00	0.00
10-4-018-501-000	Office Supplies	5,770.00	4,250.00	1,510.00	4,250.00	0.00
10-4-018-801-000	Cap Exp - Computer	2,522.00	500.00	119.00	8,400.00	7,900.00
10-4-018-802-000	Cap Exp - Furniture	5,158.00	3,085.00	-	2,200.00	-885.00
10-4-018-803-000	Cap Exp - Equipment	1,620.00	1,800.00	-	2,600.00	800.00
10-4-018-804-000	Cap Exp - Software	3,182.00	5,970.00	3,714.00	6,558.00	588.00
10-4-018-900-000	Miscellaneous Grant	8,220.00	-	2,000.00	4,000.00	4,000.00
10-4-018-900-100	Title X Family Planning	3,396.00	9,900.00	960.00	20,600.00	10,700.00
10-4-018-900-200	Old Bills Funds	117.00	21,589.00	6,907.00	41,592.00	20,003.00
10-4-018-900-500	All Hazards Grant	12,814.00	2,907.00	458.00	2,900.00	-7.00
10-4-018-903-000	Qtr Pymt - State Treasurer	117,487.00	130,195.00	33,000.00	133,150.00	2,955.00
10-4-018-904-000	Nursing	113,781.00	128,675.00	60,817.00	124,825.00	-3,850.00
10-4-018-904-001	Environmental Health	15,359.00	20,700.00	12,475.00	24,550.00	3,850.00
10-4-018-908-000	Maternal Child Health/TANF	692.00	-	-	-	0.00
10-4-018-913-000	Uniforms/Badges	1,478.00	2,000.00	17.00	2,100.00	100.00
10-4-018-929-000	Client Assistance	247.00	1,000.00	274.00	750.00	-250.00
10-4-018-990-000	Board of Health	512.00	1,000.00	558.00	1,500.00	500.00
10-4-018-999-000	Miscellaneous	735.00	1,020.00	540.00	720.00	-300.00
Total Health Department		1,327,710.00	1,448,917.00	639,189.00	1,586,726.00	137,809.00

HEALTH OFFICER						
EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 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	273.00	-	-	300.00	300.00
Total Health Officer		7,203.00	6,930.00	3,465.00	7,230.00	300.00

**TETON COUNTY
FY2019 BUDGET**

GENERAL SERVICES						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-020-100-001	Salaries				142,011.00	142,011.00
10-4-020-151-000	FICA/Medicare				10,864.00	10,864.00
10-4-020-152-000	Health Insurance				6,672.00	6,672.00
10-4-020-153-000	Retirement				19,796.00	19,796.00
10-4-020-154-000	Workers Comp				6,433.00	6,433.00
10-4-020-155-000	Employer Share Voluntary				284.00	284.00
10-4-020-180-000	Cell Phone Stipend				-	0.00
10-4-020-200-000	Telephone				1,716.00	1,716.00
10-4-020-310-000	Travel				3,000.00	3,000.00
10-4-020-320-000	Training				1,650.00	1,650.00
10-4-020-330-000	Dues & Subscriptions				90.00	90.00
10-4-020-350-000	Professional Services				5,850.00	5,850.00
10-4-020-403-000	Xerox Maint				888.00	888.00
10-4-020-501-000	Office Supplies				600.00	600.00
10-4-020-804-000	Cap Exp - Software				840.00	840.00
	Total General Services	-	-	-	200,694.00	200,694.00

**TETON COUNTY
FY2019 BUDGET**

INFORMATION SYSTEMS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-021-100-003	Salaries	194,570.00	235,272.00	135,059.00	311,068.00	75,796.00
10-4-021-151-000	FICA/Medicare	14,563.00	17,998.00	10,091.00	23,797.00	5,799.00
10-4-021-152-000	Health Insurance	8,290.00	9,312.00	5,757.00	11,136.00	1,824.00
10-4-021-153-000	Retirement	27,853.00	33,679.00	19,334.00	43,363.00	9,684.00
10-4-021-154-000	Workers Comp	7,822.00	9,552.00	4,432.00	14,091.00	4,539.00
10-4-021-155-000	Employers Share Voluntary	318.00	471.00	222.00	622.00	151.00
10-4-021-200-000	Telephone	588.00	600.00	484.00	600.00	0.00
10-4-021-201-000	Cell Phone	3,077.00	2,400.00	898.00	3,600.00	1,200.00
10-4-021-220-000	Access Fees	7,309.00	34,800.00	15,235.00	38,317.00	3,517.00
10-4-021-310-000	Travel	1,682.00	2,500.00	757.00	4,900.00	2,400.00
10-4-021-320-000	Training	6,679.00	9,000.00	542.00	5,900.00	-3,100.00
10-4-021-350-000	Professional Services	27,835.00	66,010.00	17,901.00	62,342.00	-3,668.00
10-4-021-401-000	Hardware Maint	9,567.00	8,000.00	4,677.00	8,000.00	0.00
10-4-021-402-000	Software Maint	24,193.00	13,282.00	8,272.00	11,199.00	-2,083.00
10-4-021-402-001	Data Maint	3,854.00	4,800.00	1,560.00	4,800.00	0.00
10-4-021-403-000	Xerox Maint	-	-	-	4,800.00	4,800.00
10-4-021-405-000	Telephone Maint	13,566.00	13,000.00	144.00	-	-13,000.00
10-4-021-450-000	Vehicle Maint	1,255.00	2,000.00	245.00	600.00	-1,400.00
10-4-021-503-000	Supplies	4,236.00	2,500.00	4,367.00	2,500.00	0.00
10-4-021-803-000	Cap Exp - Equipment	20,340.00	21,400.00	4,388.00	20,650.00	-750.00
10-4-021-803-001	Cap Exp - Phone System	958.00	-	-	-	0.00
10-4-021-804-000	Cap Exp - Software	1,603.00	-	-	-	0.00
	Total Information Systems	380,158.00	486,576.00	234,365.00	572,285.00	85,709.00

**TETON COUNTY
FY2019 BUDGET**

PLANNING & BUILDING						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-022-100-003	Staff Salaries	885,984.00	947,765.00	455,645.00	1,031,788.00	84,023.00
10-4-022-151-000	FICA/Medicare	65,751.00	72,504.00	33,856.00	78,932.00	6,428.00
10-4-022-152-000	Health Insurance	34,586.00	39,300.00	18,600.00	45,984.00	6,684.00
10-4-022-153-000	Retirement	126,803.00	135,673.00	65,225.00	143,831.00	8,158.00
10-4-022-154-000	Workers Comp	35,911.00	38,479.00	15,662.00	46,740.00	8,261.00
10-4-022-155-000	Employers Share Voluntary	789.00	1,896.00	313.00	2,064.00	168.00
10-4-022-180-000	Cell Phone Stipend	3,193.00	3,180.00	1,529.00	3,900.00	720.00
10-4-022-200-000	Telephone	2,209.00	3,000.00	1,112.00	2,500.00	-500.00
10-4-022-201-000	Communications Mobile	3,519.00	3,500.00	1,732.00	3,500.00	0.00
10-4-022-310-000	Mileage & Travel	7,384.00	15,420.00	2,612.00	17,992.00	2,572.00
10-4-022-310-001	Planning Commission Tvl	-	3,970.00	-	2,000.00	-1,970.00
10-4-022-320-000	Training	10,022.00	15,000.00	1,816.00	16,600.00	1,600.00
10-4-022-320-001	Planning Commission Trng	-	750.00	-	750.00	0.00
10-4-022-330-000	Dues & Subscriptions	2,274.00	4,741.00	1,006.00	4,743.00	2.00
10-4-022-350-000	Professional Services	69,770.00	35,000.00	-	-	-35,000.00
10-4-022-350-001	TCSPT Monitoring	14,000.00	11,500.00	11,500.00	14,500.00	3,000.00
10-4-022-350-002	LDR Revision	103,211.00	160,000.00	78,478.00	108,000.00	-52,000.00
10-4-022-350-003	Transportation Planning	-	-	-	80,000.00	80,000.00
10-4-022-350-004	Planning Mgmt Services	103,392.00	109,000.00	45,833.00	114,554.00	5,554.00
10-4-022-350-005	EA Consultant	70,879.00	45,000.00	-	5,000.00	-40,000.00
10-4-022-365-000	Publication	4,498.00	9,000.00	2,338.00	9,000.00	0.00
10-4-022-402-000	Computer Software Maint	26,847.00	36,371.00	3,468.00	38,889.00	2,518.00
10-4-022-450-000	Vehicle Repairs	5,645.00	10,000.00	1,996.00	9,000.00	-1,000.00
10-4-022-501-000	Office Supplies	3,322.00	6,500.00	1,342.00	6,000.00	-500.00
10-4-022-505-000	Printing	1,687.00	3,000.00	725.00	3,000.00	0.00
10-4-022-550-000	Xerox Lease	7,439.00	8,500.00	4,139.00	8,500.00	0.00
10-4-022-801-000	Cap Exp - Computer	12,621.00	9,250.00	3,812.00	5,450.00	-3,800.00
10-4-022-802-000	Cap Exp - Furniture	334.00	2,000.00	1,985.00	3,100.00	1,100.00
10-4-022-803-000	Cap Exp - Equipment	-	270.00	-	3,100.00	2,830.00
10-4-022-804-000	Cap Exp - Software	-	400.00	-	-	-400.00
10-4-022-900-000	Lot Division & Plat Review	7,175.00	8,000.00	3,375.00	8,500.00	500.00
10-4-022-901-000	Planning Commission Mtg	16.00	500.00	-	250.00	-250.00
Total Planning & Building		1,609,261.00	1,739,469.00	758,099.00	1,818,167.00	78,698.00

**TETON COUNTY
FY2019 BUDGET**

HUMAN RESOURCES						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-023-100-003	Salaries		204,915.00	94,156.00	220,896.00	15,981.00
10-4-023-151-000	FICA/Medicare		15,676.00	7,102.00	16,899.00	1,223.00
10-4-023-152-000	Health Insurance		6,108.00	2,539.00	6,312.00	204.00
10-4-023-153-000	Retirement		29,332.00	13,478.00	30,793.00	1,461.00
10-4-023-154-000	Workers Comp		8,320.00	2,742.00	10,007.00	1,687.00
10-4-023-155-000	Employers Share Voluntary		410.00	74.00	442.00	32.00
10-4-023-180-000	Cell Phone Stipend		1,440.00	360.00	720.00	-720.00
10-4-023-200-000	Telephone		-	-	620.00	620.00
10-4-023-310-000	Travel		2,350.00	10.00	3,500.00	1,150.00
10-4-023-310-001	Meetings & Events		1,120.00	1.00	1,480.00	360.00
10-4-023-320-000	Training		37,700.00	15,028.00	51,658.00	13,958.00
10-4-023-330-000	Dues & Subscriptions		2,188.00	-	3,137.00	949.00
10-4-023-350-000	Professional Services		27,842.00	7,666.00	46,040.00	18,198.00
10-4-023-403-000	Xerox Maint		3,000.00	1,126.00	2,700.00	-300.00
10-4-023-501-000	Office Supplies		300.00	68.00	400.00	100.00
10-4-023-803-000	Cap Exp - Equipment		1,300.00	-	-	-1,300.00
10-4-023-804-000	Cap Exp - Software		2,562.00	612.00	1,275.00	-1,287.00
10-4-023-906-000	Employee Recognition		19,000.00	1,678.00	5,500.00	-13,500.00
10-4-023-911-000	Recruiting	575.00	38,400.00	-	38,000.00	-400.00
10-4-023-999-000	Miscellaneous		-	11,074.00	-	0.00
	Total Human Resources	575.00	401,963.00	157,714.00	440,379.00	38,416.00

**TETON COUNTY
FY2019 BUDGET**

ACCOUNT NUMBER	DRUG COURT EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-024-100-001	Salaries	45,755.00	47,054.00	22,897.00	50,589.00	3,535.00
10-4-024-151-000	FICA/Medicare	3,440.00	3,600.00	1,723.00	3,870.00	270.00
10-4-024-152-000	Health Insurance	3,161.00	3,204.00	1,612.00	3,336.00	132.00
10-4-024-153-000	Retirement	6,550.00	6,736.00	3,278.00	7,052.00	316.00
10-4-024-154-000	Workers Comp	1,823.00	1,910.00	787.00	2,292.00	382.00
10-4-024-155-000	Employers Share Voluntary	79.00	94.00	37.00	101.00	7.00
10-4-024-200-000	Telephone	1,378.00	1,500.00	627.00	1,500.00	0.00
10-4-024-227-000	Postage	760.00	1,200.00	117.00	200.00	-1,000.00
10-4-024-310-000	Travel	3,793.00	4,049.00	1,812.00	4,049.00	0.00
10-4-024-320-000	Training	6,355.00	2,800.00	155.00	2,760.00	-40.00
10-4-024-350-000	Professional Services	7,674.00	4,200.00	4,811.00	8,300.00	4,100.00
10-4-024-501-000	Office Supplies	1,231.00	1,450.00	279.00	1,199.00	-251.00
10-4-024-503-000	Drug Court Supplies	2,038.00	3,580.00	-	4,793.00	1,213.00
10-4-024-950-000	Community Training	1,392.00	2,400.00	-	800.00	-1,600.00
10-4-024-951-000	Substance Abuse Treatmnt	31,798.00	54,428.00	9,899.00	39,232.00	-15,196.00
10-4-024-952-000	Mental Health Treatment	8,891.00	16,000.00	6,231.00	11,400.00	-4,600.00
10-4-024-953-000	Elect Monitoring	-	1,000.00	-	800.00	-200.00
10-4-024-954-000	Grad/Client Incentives	1,710.00	2,600.00	397.00	2,380.00	-220.00
10-4-024-955-000	Transitional Housing	747.00	1,600.00	310.00	1,500.00	-100.00
	Total Drug Court	128,575.00	159,405.00	54,972.00	146,153.00	-13,252.00

**TETON COUNTY
FY2019 BUDGET**

ACCOUNT NUMBER	WIC EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-025-100-003	Staff Salaries	15,758.00	20,384.00	-	-	-20,384.00
10-4-025-151-000	FICA/Medicare	1,206.00	1,560.00	-	-	-1,560.00
10-4-025-153-000	Retirement	-	537.00	-	-	-537.00
10-4-025-154-000	Workers Comp	640.00	828.00	-	-	-828.00
10-4-025-155-000	Employers Share Voluntary	-	41.00	-	-	-41.00
10-4-025-200-000	Telephone	401.00	396.00	200.00	400.00	4.00
10-4-025-227-000	Postage	419.00	865.00	282.00	950.00	85.00
10-4-025-310-000	Travel	5,946.00	2,845.00	3,026.00	3,035.00	190.00
10-4-025-501-000	Office Supplies	1,729.00	2,230.00	306.00	2,000.00	-230.00
10-4-025-503-000	Medical Supplies	1,026.00	500.00	263.00	500.00	0.00
10-4-025-803-000	Cap Exp - Equip	-	500.00	-	-	-500.00
10-4-025-900-000	Medical Equipment	-	-	261.00	500.00	500.00
10-4-025-901-000	Professional/Participant Ed	685.00	-	-	63.00	63.00
10-4-025-903-000	Nutrition Ed	-	1,671.00	28.00	176.00	-1,495.00
10-4-025-999-000	Miscellaneous	148.00	3,198.00	-	3,198.00	0.00
Total WIC		27,958.00	35,555.00	4,366.00	10,822.00	-24,733.00

**TETON COUNTY
FY2019 BUDGET**

COMMUNITY DEVELOPMENT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-027-903-000	Fireworks	-	10,000.00	10,000.00	10,000.00	0.00
10-4-027-906-000	Historic Preservation	13,000.00	13,000.00	13,000.00	20,000.00	7,000.00
10-4-027-907-000	Center of Wonder	40,000.00	40,000.00	-	40,000.00	0.00
10-4-027-908-002	START Impact Fees	5,531.00	-	-	-	0.00
10-4-027-909-000	Housing Authority Ops	480,170.00	365,387.00	182,693.00	77,074.00	-288,313.00
10-4-027-910-000	Parks & Recreation Ops	1,476,734.00	1,331,955.00	665,978.00	1,601,314.00	269,359.00
10-4-027-912-000	Museum	105,185.00	112,841.00	56,421.00	112,841.00	0.00
10-4-027-914-000	Charture Institute	5,000.00	5,000.00	5,000.00	-	-5,000.00
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	1,093,031.00	1,333,607.00	668,312.00	1,669,334.00	335,727.00
10-4-027-919-001	Fire/EMS-Driggs/Grant/Elec	368,624.00	406,880.00	58,423.00	433,375.00	26,495.00
10-4-027-920-000	Energy Mitigation	790,201.00	-	561,452.00	-	0.00
10-4-027-925-000	JH Public Art	-	-	-	5,000.00	5,000.00
10-4-027-928-000	JHLT Grazing	329.00	-	-	-	0.00
Total Community Development		4,392,805.00	3,633,670.00	2,236,279.00	3,983,938.00	350,268.00

**TETON COUNTY
FY2019 BUDGET**

EMERGENCY MANAGEMENT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-032-100-002	Salaries	146,420.00	172,606.00	58,165.00	126,073.00	-46,533.00
10-4-032-100-006	Concert/Eclipse Salary	-	2,770.00	1,615.00	-	-2,770.00
10-4-032-151-000	FICA/Medicare	11,035.00	13,946.00	4,448.00	9,645.00	-4,301.00
10-4-032-152-000	Health Insurance	3,936.00	4,356.00	1,456.00	2,976.00	-1,380.00
10-4-032-153-000	Retirement	21,189.00	26,096.00	8,158.00	17,575.00	-8,521.00
10-4-032-154-000	Workers Comp	6,659.00	10,382.00	3,576.00	8,695.00	-1,687.00
10-4-032-155-000	Employers Share Voluntary	195.00	365.00	98.00	252.00	-113.00
10-4-032-197-000	Overtime	1,598.00	3,462.00	172.00	1,838.00	-1,624.00
10-4-032-200-000	Telephone	4,983.00	5,500.00	3,835.00	4,580.00	-920.00
10-4-032-201-000	Communications	1,073.00	3,000.00	-	500.00	-2,500.00
10-4-032-240-000	EOC Utilities	-	-	-	1,800.00	1,800.00
10-4-032-310-000	Travel	5,162.00	8,410.00	2,446.00	9,080.00	670.00
10-4-032-320-000	Training	1,412.00	2,750.00	328.00	1,900.00	-850.00
10-4-032-330-000	Dues & Subscriptions	309.00	367.00	117.00	510.00	143.00
10-4-032-350-000	Professional Services	41,955.00	13,000.00	8,097.00	10,000.00	-3,000.00
10-4-032-355-000	Printing	827.00	3,110.00	-	2,093.00	-1,017.00
10-4-032-403-000	Xerox Maint	2,205.00	2,880.00	1,042.00	2,880.00	0.00
10-4-032-405-000	Equip Maint / Fuel	1,352.00	2,500.00	201.00	2,500.00	0.00
10-4-032-501-000	Office Supplies	1,263.00	2,000.00	520.00	1,800.00	-200.00
10-4-032-502-000	EOC Supplies	882.00	2,000.00	339.00	2,000.00	0.00
10-4-032-503-000	Supplies Other	865.00	2,000.00	81.00	1,500.00	-500.00
10-4-032-801-000	Cap Exp - Equipment	199.00	-	-	-	0.00
10-4-032-802-000	Cap Exp - Furniture	886.00	-	-	400.00	400.00
10-4-032-803-000	Cap Exp - Computer	-	8,900.00	1,805.00	-	-8,900.00
10-4-032-804-000	Cap Exp - Software	562.00	5,460.00	2,444.00	2,000.00	-3,460.00
10-4-032-902-000	Communication Site Fee	5,192.00	6,240.00	411.00	5,640.00	-600.00
10-4-032-903-000	Emergency Planning	457.00	1,000.00	139.00	750.00	-250.00
10-4-032-904-000	LEPC/Title III	1,459.00	2,000.00	90.00	1,750.00	-250.00
10-4-032-906-000	Community Education	2,228.00	2,000.00	366.00	2,000.00	0.00
10-4-032-907-000	CERT	5,058.00	8,000.00	7,073.00	9,500.00	1,500.00
10-4-032-908-000	Emergency Operations	3,440.00	5,000.00	-	2,500.00	-2,500.00
10-4-032-910-000	Community Exercise Prog	388.00	3,000.00	-	1,500.00	-1,500.00
10-4-032-950-000	Concert/Eclipse Expense	1,656.00	-	1,581.00	-	0.00
10-4-032-999-000	Miscellaneous	68.00	55.00	-	55.00	0.00
Total Emergency Management		274,913.00	323,155.00	108,603.00	234,292.00	-88,863.00

**TETON COUNTY
FY2019 BUDGET**

ACCOUNT NUMBER	PATHWAYS EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-035-100-002	Salaries	72,866.00	74,580.00	37,468.00	80,267.00	5,687.00
10-4-035-151-000	FICA/Medicare	4,996.00	5,705.00	2,549.00	6,140.00	435.00
10-4-035-152-000	Health Insurance	3,163.00	3,204.00	1,612.00	3,336.00	132.00
10-4-035-153-000	Retirement	10,431.00	10,676.00	5,364.00	11,189.00	513.00
10-4-035-154-000	Workers Comp	2,919.00	3,028.00	1,288.00	3,636.00	608.00
10-4-035-155-000	Employers Share Voluntary	-	149.00	-	161.00	12.00
10-4-035-180-000	Cell Phone Stipend	723.00	720.00	346.00	720.00	0.00
10-4-035-310-000	Travel	3,694.00	1,150.00	-	2,390.00	1,240.00
10-4-035-320-000	Training	945.00	1,575.00	-	950.00	-625.00
10-4-035-330-000	Dues & Subscriptions	220.00	185.00	-	210.00	25.00
10-4-035-350-000	Professional Services	14,170.00	15,375.00	345.00	11,250.00	-4,125.00
10-4-035-365-000	Printing & Publishing	2,725.00	9,475.00	2,319.00	10,550.00	1,075.00
10-4-035-402-000	Software Maint	53.00	-	-	840.00	840.00
10-4-035-405-000	Equip/Vehicle Maint	1,228.00	600.00	10.00	600.00	0.00
10-4-035-451-000	Petroleum Products	112.00	150.00	50.00	250.00	100.00
10-4-035-501-000	Office Supplies	824.00	250.00	15.00	250.00	0.00
10-4-035-801-000	Cap Exp - Computer	-	-	52.00	250.00	250.00
10-4-035-803-000	Cap Exp - Tools/Equip	155.00	1,350.00	245.00	1,950.00	600.00
10-4-035-804-000	Cap Exp - Software	769.00	978.00	415.00	1,086.00	108.00
10-4-035-902-000	Project Management	11,394.00	10,000.00	1,238.00	8,250.00	-1,750.00
10-4-035-903-000	Public Outreach / Events	7,399.00	6,500.00	192.00	4,850.00	-1,650.00
10-4-035-904-000	Transportation Choice	20,612.00	21,800.00	7,021.00	22,400.00	600.00
	Total Pathways	159,398.00	167,450.00	60,529.00	171,525.00	4,075.00

**TETON COUNTY
FY2019 BUDGET**

FACILITIES MAINTENANCE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-036-100-002	Salaries	215,788.00	236,077.00	102,092.00	223,508.00	-12,569.00
10-4-036-151-000	FICA/Medicare	15,472.00	18,059.00	7,458.00	17,098.00	-961.00
10-4-036-152-000	Health Insurance	11,309.00	12,816.00	5,150.00	13,344.00	528.00
10-4-036-153-000	Retirement	30,045.00	33,794.00	14,185.00	31,157.00	-2,637.00
10-4-036-154-000	Workers Comp	8,753.00	9,584.00	3,271.00	10,125.00	541.00
10-4-036-155-000	Employers Share Voluntary	190.00	472.00	71.00	447.00	-25.00
10-4-036-199-000	Car Allowance	738.00	788.00	-	-	-788.00
10-4-036-200-000	Telephone	6,323.00	7,064.00	2,756.00	7,300.00	236.00
10-4-036-240-000	Utilities - Water Bills	16,507.00	8,800.00	2,837.00	9,000.00	200.00
10-4-036-240-001	Courthouse Utilities	49,920.00	53,932.00	17,746.00	52,100.00	-1,832.00
10-4-036-240-002	Social Services Utilities	7,480.00	8,792.00	3,075.00	7,980.00	-812.00
10-4-036-240-003	Administration Utilities	22,918.00	25,632.00	8,224.00	25,400.00	-232.00
10-4-036-240-004	Old Library Utilities	2,623.00	3,000.00	1,246.00	3,000.00	0.00
10-4-036-240-005	Jail Utilities	41,296.00	45,452.00	16,421.00	42,600.00	-2,852.00
10-4-036-240-006	Adams Canyon Utilities	7,413.00	6,000.00	2,035.00	7,500.00	1,500.00
10-4-036-240-008	PH Utilities	14,543.00	15,000.00	6,503.00	14,500.00	-500.00
10-4-036-240-009	Septic Dump Utilities	3,766.00	4,000.00	1,194.00	4,000.00	0.00
10-4-036-240-011	Emp Hsng Utilities	11,368.00	12,000.00	5,196.00	8,780.00	-3,220.00
10-4-036-240-013	SAR Utilities	12,796.00	11,500.00	3,005.00	13,000.00	1,500.00
10-4-036-240-014	EOC Utilities	7,775.00	6,500.00	2,432.00	8,070.00	1,570.00
10-4-036-240-015	Hansen Courthouse Utilities	-	3,500.00	714.00	7,200.00	3,700.00
10-4-036-295-000	Janitorial Services	12,716.00	19,440.00	5,656.00	21,034.00	1,594.00
10-4-036-295-001	Courthouse Janitorial	43,628.00	54,000.00	19,264.00	66,962.00	12,962.00
10-4-036-295-002	Social Services Janitorial	18,268.00	28,080.00	8,604.00	19,600.00	-8,480.00
10-4-036-295-003	Administration Janitorial	45,523.00	52,388.00	20,482.00	60,740.00	8,352.00
10-4-036-295-004	Old Library Janitorial	16,804.00	19,311.00	7,583.00	21,600.00	2,289.00
10-4-036-295-005	Jail Janitorial	23,023.00	27,540.00	10,643.00	27,506.00	-34.00
10-4-036-295-008	PH Janitorial	38,842.00	44,280.00	18,065.00	52,700.00	8,420.00
10-4-036-295-009	Septic Dump Janitorial	-	324.00	-	500.00	176.00
10-4-036-295-011	Emp Hsng Janitorial	1,020.00	4,320.00	774.00	3,000.00	-1,320.00
10-4-036-295-012	Daycare Janitorial	1,502.00	-	-	-	0.00
10-4-036-295-013	SAR Janitorial	5,293.00	6,480.00	1,339.00	7,600.00	1,120.00
10-4-036-295-014	EOC Janitorial	4,108.00	4,320.00	1,688.00	8,000.00	3,680.00
10-4-036-295-015	Fed Cthse Janitorial	11,714.00	15,660.00	6,870.00	17,400.00	1,740.00
10-4-036-310-000	Travel	-	1,600.00	1,310.00	1,600.00	0.00
10-4-036-320-000	Training	-	1,600.00	325.00	1,120.00	-480.00
10-4-036-450-000	Vehicle Pool Costs	4,498.00	7,500.00	7,772.00	7,500.00	0.00
10-4-036-500-000	Custodial Supplies	12,543.00	18,000.00	6,025.00	18,000.00	0.00
10-4-036-500-001	Courthouse Supplies	2,833.00	5,000.00	3,556.00	5,000.00	0.00
10-4-036-500-002	Social Services Supplies	7,630.00	7,000.00	2,766.00	7,000.00	0.00
10-4-036-500-003	Administration Supplies	980.00	3,000.00	2,201.00	3,000.00	0.00
10-4-036-500-004	Old Library Supplies	235.00	1,000.00	364.00	800.00	-200.00
10-4-036-500-005	Jail Supplies	7,494.00	7,500.00	5,669.00	7,500.00	0.00
10-4-036-500-008	PH Supplies	4,130.00	4,000.00	999.00	2,000.00	-2,000.00
10-4-036-500-009	Septic Dump Supplies	391.00	1,800.00	69.00	1,000.00	-800.00
10-4-036-500-011	Emp Hsng Supplies	708.00	5,000.00	405.00	2,500.00	-2,500.00
10-4-036-500-012	Day Care Supplies	2,564.00	5,000.00	428.00	2,500.00	-2,500.00

**TETON COUNTY
FY2019 BUDGET**

FACILITIES MAINTENANCE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-036-500-013	SAR Supplies	943.00	2,000.00	539.00	1,200.00	-800.00
10-4-036-500-014	EOC Supplies	117.00	2,000.00	849.00	1,200.00	-800.00
10-4-036-500-016	Juvenile Crisis Shelter Mnt	4,838.00	-	-	1,500.00	1,500.00
10-4-036-501-000	Genset Maint	593.00	5,000.00	3,836.00	3,000.00	-2,000.00
10-4-036-800-000	Capital Expense	-	20,500.00	13,811.00	29,970.00	9,470.00
10-4-036-801-000	Cap Exp - Computers	3,552.00	749.00	816.00	2,000.00	1,251.00
10-4-036-803-000	Cap Exp - Equipment	-	19,980.00	4,906.00	5,100.00	-14,880.00
10-4-036-900-000	Independent Contracts	58,484.00	40,000.00	4,860.00	50,000.00	10,000.00
10-4-036-900-001	Courthouse Ind Contracts	17,747.00	20,000.00	9,513.00	20,000.00	0.00
10-4-036-900-002	Social Service Ind Contracts	4,378.00	2,000.00	3,509.00	3,000.00	1,000.00
10-4-036-900-003	Admin Ind Contracts	32,146.00	18,000.00	9,482.00	23,000.00	5,000.00
10-4-036-900-004	Old Library Ind Contracts	8,127.00	2,500.00	981.00	2,500.00	0.00
10-4-036-900-005	Jail Ind Contracts	56,726.00	35,000.00	11,706.00	25,000.00	-10,000.00
10-4-036-900-008	PH Independent Contracts	10,260.00	10,000.00	17,361.00	10,000.00	0.00
10-4-036-900-009	Septic Dump Ind Contracts	1,673.00	2,000.00	626.00	1,500.00	-500.00
10-4-036-900-011	Emp Hsng Ind Contracts	38,504.00	20,000.00	4,717.00	20,000.00	0.00
10-4-036-900-012	Daycare Ind Contracts	57,190.00	20,000.00	8,949.00	22,500.00	2,500.00
10-4-036-900-013	SAR Ind Contracts	6,765.00	6,000.00	360.00	6,000.00	0.00
10-4-036-900-014	EOC Ind Contracts	7,242.00	6,000.00	2,638.00	6,000.00	0.00
10-4-036-901-000	Maintenance Contracts	2,218.00	10,000.00	2,900.00	6,000.00	-4,000.00
10-4-036-901-001	Courthouse Maint	20,805.00	18,500.00	9,470.00	21,500.00	3,000.00
10-4-036-901-002	Social Service Maint	3,987.00	4,000.00	2,064.00	4,500.00	500.00
10-4-036-901-003	Administration Maint	11,292.00	11,000.00	6,061.00	11,600.00	600.00
10-4-036-901-004	Old Library Maint	1,340.00	1,500.00	894.00	1,300.00	-200.00
10-4-036-901-005	Jail Maint	5,831.00	7,500.00	2,763.00	8,500.00	1,000.00
10-4-036-901-008	PH Maintenance Contracts	4,866.00	5,000.00	2,753.00	5,700.00	700.00
10-4-036-901-009	Septic Dump Maint	1,893.00	1,500.00	-	1,400.00	-100.00
10-4-036-901-011	Emp Hsng Maint Contracts	468.00	3,000.00	674.00	6,900.00	3,900.00
10-4-036-901-012	Daycare Maint	6,315.00	11,000.00	1,493.00	20,754.00	9,754.00
10-4-036-901-013	SAR Maint	1,320.00	2,000.00	785.00	2,000.00	0.00
10-4-036-901-014	EOC Maint	4,400.00	4,500.00	1,160.00	4,700.00	200.00
10-4-036-902-000	Exterior Painting	1,135.00	3,000.00	635.00	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
Total Facilities Maintenance		1,133,625.00	1,186,134.00	472,079.00	1,203,595.00	17,461.00

**TETON COUNTY
FY2019 BUDGET**

CAPITAL PROJECTS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-037-900-000	Tranfser to Fund 37	7,670,239.00	4,875,977.00	4,875,977.00	8,409,312.00	3,533,335.00
10-4-037-900-001	Energy Mitigation Transfer	-	-	229,809.00	110,000.00	110,000.00
Total Capital Projects		7,670,239.00	4,875,977.00	5,105,786.00	8,519,312.00	3,643,335.00

GENERAL PROJECTS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-038-900-000	Animal Shelter Contribution	81,441.00	97,158.00	47,038.00	115,914.00	18,756.00
10-4-038-902-000	Air Quality/Stove Rebates	2,800.00	7,200.00	-	-	-7,200.00
10-4-038-903-000	Energy Conservation Works	35,000.00	35,000.00	-	35,000.00	0.00
10-4-038-906-000	GIS	82,977.00	96,300.00	37,455.00	96,900.00	600.00
10-4-038-910-000	Litigation	122,387.00	-	2,126.00	-	0.00
10-4-038-917-000	Land Lease	10,581.00	11,000.00	10,846.00	11,000.00	0.00
Total General Projects		335,186.00	246,658.00	97,465.00	258,814.00	12,156.00

CONTINGENCY						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-4-099-900-000	General Contingency	-	2,424,389.00	-	1,414,500.00	-1,009,889.00
Total Contingency Fund		-	2,424,389.00	-	1,414,500.00	-1,009,889.00

GENERAL FUND RESERVE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
10-2-730-000-000	Operations Stabilization	93,427.00	373,782.00	373,782.00	68,190.00	-305,592.00
Total Reserve Fund		93,427.00	373,782.00	373,782.00	68,190.00	-305,592.00

**TETON COUNTY
FY2019 BUDGET**

ACCOUNT NUMBER	FIRE FUND EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
11-4-011-200-000	Telephone Communications	16,623.00	17,552.00	8,358.00	17,904.00	352.00
11-4-011-240-000	Utilities	54,887.00	51,582.00	16,671.00	53,157.00	1,575.00
11-4-011-310-000	Government Meetings	3,959.00	2,538.00	1,918.00	4,738.00	2,200.00
11-4-011-320-000	Training	32,823.00	33,315.00	11,491.00	35,475.00	2,160.00
11-4-011-330-000	Dues & Subscriptions	2,178.00	5,375.00	1,268.00	4,172.00	-1,203.00
11-4-011-350-000	Professional Services	8,082.00	19,470.00	6,731.00	20,500.00	1,030.00
11-4-011-360-000	Health & Wellness	9,491.00	24,400.00	90.00	22,025.00	-2,375.00
11-4-011-401-000	Apparatus Maint	44,320.00	32,040.00	23,214.00	34,010.00	1,970.00
11-4-011-405-000	Equip Maint	31,275.00	38,794.00	18,581.00	38,060.00	-734.00
11-4-011-460-000	Building Maint	75,981.00	68,624.00	32,228.00	87,200.00	18,576.00
11-4-011-503-000	Fire Supplies	105,814.00	105,815.00	32,838.00	108,307.00	2,492.00
11-4-011-803-000	Capital-Equipment	140,483.00	226,870.00	9,847.00	240,400.00	13,530.00
11-4-011-804-000	Capital-Station Const	-	8,000.00	-	-	-8,000.00
11-4-011-805-000	Capital-Vehicle	42,895.00	45,000.00	-	-	-45,000.00
11-4-011-805-001	Capital-Apparatus	-	150,000.00	-	156,000.00	6,000.00
11-4-011-806-000	CapitalBuilding Repair	1,297,968.00	250,000.00	-	250,000.00	0.00
11-4-011-902-000	Emerg. Suppression Prem	27,337.00	27,500.00	-	31,061.00	3,561.00
11-4-011-906-000	Fire Uniforms	8,990.00	11,872.00	4,092.00	13,548.00	1,676.00
11-4-011-907-000	Petroleum Products	15,302.00	21,180.00	7,405.00	20,040.00	-1,140.00
11-4-011-990-000	Donated Funds	8,643.00	30,000.00	3,391.00	30,000.00	0.00
11-4-011-992-000	Emergency Oper/Suppression	128.00	75,000.00	7,084.00	50,000.00	-25,000.00
	Total Fire Fund	1,927,179.00	1,244,927.00	185,207.00	1,216,597.00	-28,330.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY GRANT FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
12-4-012-005-001	DUI / Speed	9,634.00	4,529.00	5,441.00	10,000.00	5,471.00
12-4-012-005-002	Forest Svc/Campground	9,800.00	11,000.00	15,500.00	11,000.00	0.00
12-4-012-005-006	EUDL Grant	-	10,000.00	-	2,370.00	-7,630.00
12-4-012-005-008	DOJ BP Vest Grant	4,535.00	-	-	-	0.00
12-4-012-007-001	Communications PSCC	195,269.00	-	-	-	0.00
12-4-012-011-002	SFA 2015 Fire	1,165.00	8,000.00	1,156.00	-	-8,000.00
12-4-012-011-003	State Forestry Hidden Hills	238,278.00	-	48,723.00	77,130.00	77,130.00
12-4-012-012-002	Drug Ct St of WY	67,865.00	93,547.00	17,023.00	7,500.00	-86,047.00
12-4-012-013-100	RERT Grant	13,386.00	7,500.00	-	20,000.00	12,500.00
12-4-012-013-101	17-GPD-RR8-RR-HRT17	-	-	-	90,000.00	90,000.00
12-4-012-014-002	High Risk Rural Roads	-	90,000.00	-	-	-90,000.00
12-4-012-016-001	TANF Climb Grant	31,714.00	-	-	-	0.00
12-4-012-016-002	DFS Juvenile Services Bd	19,450.00	33,369.00	6,834.00	-	-33,369.00
12-4-012-016-003	TANF Climb Grant - 2017	57,686.00	96,501.00	12,317.00	-	-96,501.00
12-4-012-016-004	TANF Climb Grant - 2018	-	-	-	55,466.00	55,466.00
12-4-012-018-001	PH MCH/MFH	46,955.00	46,955.00	41,767.00	96,000.00	49,045.00
12-4-012-018-002	PH TANF	46,950.00	46,950.00	32,128.00	58,000.00	11,050.00
12-4-012-018-003	PH All Hazards	89,604.00	84,047.00	41,500.00	83,000.00	-1,047.00
12-4-012-018-004	PH Misc	8,800.00	-	2,000.00	4,000.00	4,000.00
12-4-012-018-005	PH All Hazards - Ebola	1,837.00	-	-	-	0.00
12-4-012-018-006	PH Title X Family Planning	3,600.00	15,000.00	6,502.00	15,000.00	0.00
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	-	30,135.00	-	25,000.00	-5,135.00
12-4-012-020-039	14-GPD-TET-SC-HSG14	-	22,804.00	-	-	-22,804.00
12-4-012-020-040	14-GPD-TET-LS-HLE14	-	3,783.00	-	-	-3,783.00
12-4-012-020-041	14-GPD-TET-LC-HLC14	-	1,955.00	-	-	-1,955.00
12-4-012-020-042	14-GPD-RR8-RR-HRT14	-	83,900.00	-	-	-83,900.00
12-4-012-020-043	15-GPD-TET-SC-HSG15	18,516.00	19,646.00	-	-	-19,646.00
12-4-012-020-044	15-GPD-TET-LS-HLE15	-	100,655.00	-	-	-100,655.00
12-4-012-020-045	15-GPD-RR8-RR-HRT15	4,508.00	18,939.00	11,326.00	-	-18,939.00
12-4-012-020-046	16-GPD-TET-SC-HSG16	-	20,500.00	-	10,372.00	-10,128.00
12-4-012-020-048	17-GPD-TET-SC-HSG17	-	-	-	16,500.00	16,500.00
12-4-012-025-001	WIC	25,720.00	35,555.00	3,055.00	8,747.00	-26,808.00
12-4-012-027-016	CSBG Tripartite Board 2017	43,207.00	12,803.00	15,052.00	-	-12,803.00
12-4-012-027-017	CSBG Tripartite Board 2018	-	-	1,645.00	21,554.00	21,554.00
12-4-012-030-001	SLIB - Transfer Station	181,093.00	-	401,460.00	-	0.00
12-4-012-032-006	16-GPD-TET-EM-GCF16	60,216.00	1,520.00	-	-	-1,520.00
12-4-012-035-004	Teton Pass FLAP 2014	-	500,000.00	-	-	-500,000.00
12-4-012-037-014	SLIB - Detention Locks	64,444.00	96,799.00	-	-	-96,799.00
12-4-012-037-021	SLIB - Fair Concessions	-	32,700.00	-	-	-32,700.00
12-4-012-037-024	SLIB - Heritage Arena Roof	45,156.00	294,979.00	-	-	-294,979.00
12-4-012-037-025	SLIB - Adams Canyon Sewer	-	73,901.00	-	-	-73,901.00
12-4-012-037-026	SLIB - Trans Sta Scalehouse	-	618,804.00	-	-	-618,804.00
12-4-012-037-027	CLC Childcare WBC	669,083.00	-	-	-	0.00
12-4-012-037-028	SLIB - Landfill Closure	866,609.00	1,463,515.00	574,844.00	1,268,421.00	-195,094.00
12-4-012-037-029	SLIB - W Broadway Slide	230,627.00	925,058.00	385,450.00	-	-925,058.00
Total Grant Fund		3,065,307.00	4,914,949.00	1,628,523.00	1,889,660.00	-3,025,289.00

**TETON COUNTY
FY2019 BUDGET**

FIRE / EMS FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
13-4-013-100-001	Fire / EMS Chief	59,276.00	102,000.00	29,218.00	97,344.00	-4,656.00
13-4-013-100-002	Staff Salaries	524,183.00	579,697.00	288,600.00	646,704.00	67,007.00
13-4-013-100-003	Electrical Inspector	62,021.00	61,667.00	31,650.00	65,964.00	4,297.00
13-4-013-100-004	Electrical Inspector Staff	61,676.00	61,142.00	31,098.00	66,036.00	4,894.00
13-4-013-100-005	EMS Salaries	1,196,376.00	1,306,094.00	607,173.00	1,344,092.00	37,998.00
13-4-013-100-006	EMS Overtime	113,145.00	160,083.00	62,411.00	171,468.00	11,385.00
13-4-013-100-007	Call Pay	75,321.00	70,000.00	16,272.00	72,000.00	2,000.00
13-4-013-100-008	RERT Pay	4,062.00	4,800.00	440.00	4,880.00	80.00
13-4-013-100-009	Wildland Pay	90,157.00	60,000.00	25,240.00	50,000.00	-10,000.00
13-4-013-151-000	FICA/Medicare	66,210.00	91,396.00	32,891.00	93,975.00	2,579.00
13-4-013-152-000	Health Insurance	405,751.00	453,480.00	219,463.00	498,954.00	45,474.00
13-4-013-153-000	Retirement	239,258.00	239,219.00	123,647.00	266,270.00	27,051.00
13-4-013-154-000	Workers Comp	96,001.00	114,745.00	39,608.00	133,682.00	18,937.00
13-4-013-155-000	Employers Share Voluntary	7,840.00	2,200.00	2,168.00	4,523.00	2,323.00
13-4-013-180-000	Cell Phone Allowance	2,841.00	3,600.00	1,410.00	3,600.00	0.00
13-4-013-200-000	EMS Communications	6,888.00	6,000.00	5,753.00	14,016.00	8,016.00
13-4-013-210-000	SO Dispatch/Comm Chgs	185,302.00	288,000.00	45,359.00	288,000.00	0.00
13-4-013-310-000	EMS Meetings/Travel	9,823.00	17,297.00	2,089.00	26,677.00	9,380.00
13-4-013-320-000	EMS Training	19,348.00	29,202.00	20,335.00	27,202.00	-2,000.00
13-4-013-320-001	Paramedic Training Grant	-	-	-	16,160.00	16,160.00
13-4-013-330-000	EMS Dues & Subscriptions	80.00	296.00	20.00	996.00	700.00
13-4-013-330-001	EMS Billing Fees	62,890.00	62,400.00	23,657.00	60,000.00	-2,400.00
13-4-013-350-000	EMS Prof Services	29,090.00	41,639.00	26,972.00	39,345.00	-2,294.00
13-4-013-360-000	EMS Health & Wellness	12,110.00	22,500.00	1,364.00	24,500.00	2,000.00
13-4-013-401-000	Apparatus Maint	24,912.00	17,140.00	3,027.00	18,480.00	1,340.00
13-4-013-403-000	IT Maint	17,057.00	24,118.00	16,672.00	25,037.00	919.00
13-4-013-405-000	Equip Maintenance	13,850.00	6,715.00	3,304.00	6,590.00	-125.00
13-4-013-503-000	EMS Supplies	48,243.00	49,434.00	32,648.00	53,367.00	3,933.00
13-4-013-701-000	Insurance Health & Life	45,992.00	48,100.00	14,671.00	46,400.00	-1,700.00
13-4-013-801-000	Cap Exp - Computers	12,705.00	8,500.00	2,738.00	12,800.00	4,300.00
13-4-013-803-000	Cap Exp - Equipment	-	53,000.00	-	59,000.00	6,000.00
13-4-013-805-000	Cap Exp - Ambulance	228,071.00	-	-	180,000.00	180,000.00
13-4-013-806-000	Cap Exp - Electrical Insp Veh	-	-	-	50,000.00	50,000.00
13-4-013-901-000	Idaho Emerg Svc Contract	233,316.00	213,200.00	-	213,200.00	0.00
13-4-013-903-000	Cafeteria AdminFee	133.00	171.00	71.00	180.00	9.00
13-4-013-904-000	Vol Firemans Retirement	10,965.00	11,700.00	4,410.00	11,700.00	0.00
13-4-013-905-000	Electrical Inspector Exp	11,531.00	14,057.00	4,047.00	13,877.00	-180.00
13-4-013-906-000	EMS Uniforms	4,179.00	7,532.00	430.00	9,093.00	1,561.00
13-4-013-907-000	Petroleum Products	9,077.00	16,520.00	4,828.00	13,793.00	-2,727.00
13-4-013-910-000	Wildland Reimbursement	400.00	2,390.00	893.00	2,000.00	-390.00
13-4-013-990-000	Donated Funds	18,470.00	20,700.00	1,170.00	-	-20,700.00
Total FIRE/EMS Fund		4,008,550.00	4,270,734.00	1,725,747.00	4,731,905.00	461,171.00

E911 FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
16-4-016-400-000	E911 Service/Maintenance	33,760.00	36,435.00	18,000.00	114,175.00	77,740.00
16-4-016-800-000	E911 Equipment	1,200.00	775.00	-	775.00	0.00
16-4-016-900-000	E911 Expenses	39,612.00	41,160.00	19,630.00	48,420.00	7,260.00
16-4-016-901-000	E911 Miscellaneous Expenses	2,118.00	15,800.00	1,200.00	11,300.00	-4,500.00
16-4-016-902-000	E911 Equipment	290,932.00	85,000.00	9,833.00	378,567.00	293,567.00
Total E911 Fund		367,622.00	179,170.00	48,663.00	553,237.00	374,067.00

**TETON COUNTY
FY2019 BUDGET**

HOUSING AUTHORITY FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
17-4-017-100-001	Salaries	277,335.00	304,896.00	152,813.00	324,780.00	19,884.00
17-4-017-151-000	FICA/Medicare	20,680.00	23,325.00	11,511.00	24,845.00	1,520.00
17-4-017-152-000	Health Insurance	60,047.00	64,680.00	32,383.00	84,245.00	19,565.00
17-4-017-153-000	Retirement	39,072.00	43,646.00	21,875.00	45,274.00	1,628.00
17-4-017-154-000	Workers comp	11,405.00	12,379.00	5,260.00	14,713.00	2,334.00
17-4-017-155-000	Employers Share voluntary	233.00	609.00	140.00	650.00	41.00
17-4-017-180-000	Cell Phone Stipend	1,360.00	2,880.00	1,413.00	2,880.00	0.00
17-4-017-200-000	Telephone	1,005.00	4,000.00	995.00	1,200.00	-2,800.00
17-4-017-240-000	Utilities	1,756.00	1,200.00	680.00	1,206.00	6.00
17-4-017-240-001	Utilities - Vacant Rentals	1,162.00	1,200.00	-	-	
17-4-017-310-000	Travel	337.00	2,000.00	72.00	2,300.00	300.00
17-4-017-320-000	Training	490.00	3,600.00	1,264.00	1,600.00	-2,000.00
17-4-017-330-000	Dues/Subscriptions	7,863.00	8,685.00	2,071.00	7,941.00	-744.00
17-4-017-350-000	Professional Services	33,767.00	43,500.00	42,526.00	77,250.00	33,750.00
17-4-017-365-000	Printing/Publishing	15.00	26,681.00	(15.00)	14,087.00	-12,594.00
17-4-017-501-000	Office Supplies	6,984.00	10,000.00	1,602.00	4,475.00	-5,525.00
17-4-017-801-000	Cap Exp - Computers	4,471.00	1,700.00	8,020.00	2,500.00	800.00
17-4-017-802-000	Cap Exp - Furniture	659.00	-	-	1,500.00	1,500.00
17-4-017-900-000	Operations	178.00	-	-	-	0.00
17-4-017-902-001	Reserve Transfer	119,165.00	-	-	-	0.00
17-4-017-999-000	Miscellaneous	4,948.00	-	220.00	-	0.00
Total Housing Authority Fund		592,932.00	554,981.00	282,830.00	611,446.00	56,465.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY ROAD FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
18-4-018-800-001	Restricted - Buffalo Valley	-	24,032.00	24,032.00	-	-24,032.00
18-4-018-800-003	Restricted - 3 Creek/S Park	-	-	-	463,511.00	463,511.00
18-4-018-908-000	Spring Gulch Road Maint	-	400,000.00	415,699.00	600,000.00	200,000.00
18-4-018-910-000	Cattleman's Bridge	62,053.00	-	32,074.00	350,000.00	350,000.00
18-4-018-913-000	Alta Projects - Approaches	-	-	-	-	0.00
18-4-018-914-000	Hoback Bridge	77,836.00	203,000.00	47,760.00	-	-203,000.00
18-4-018-916-000	Safety Projects	-	25,000.00	4,300.00	25,000.00	0.00
18-4-018-919-000	Fish Creek Maint	101,774.00	-	6,916.00	-	0.00
18-4-018-920-000	Henry's Rd / Swinging Brdg	41,350.00	-	-	-	0.00
18-4-018-922-000	Cattleguard Maint	-	90,000.00	-	-	-90,000.00
18-4-018-923-000	Rockfall Maint	-	160,000.00	191,173.00	-	-160,000.00
18-4-018-924-000	Batch Plant Road	-	-	-	150,000.00	150,000.00
18-4-018-990-000	CRF Road Projects/Prof Svcs	18,781.00	50,000.00	1,343.00	40,000.00	-10,000.00
18-4-018-991-000	County Road Chip Seal	418,309.00	425,968.00	399,823.00	86,489.00	-339,479.00
18-4-018-992-000	County Road Seal Coats	292,471.00	80,000.00	46,398.00	80,000.00	0.00
Total County Road Fund		1,012,574.00	1,458,000.00	1,169,518.00	1,795,000.00	337,000.00

**TETON COUNTY
FY2019 BUDGET**

PARKS & REC FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
19-4-019-100-002	Administration Salaries	241,960.00	216,546.00	116,617.00	182,367.00	-34,179.00
19-4-019-100-003	Rec Center Salaries	674,991.00	823,376.00	373,853.00	734,741.00	-88,635.00
19-4-019-100-004	Parks Salaries	690,293.00	744,350.00	366,914.00	761,947.00	17,597.00
19-4-019-100-005	Programs Salaries	675,980.00	739,712.00	404,207.00	856,612.00	116,900.00
19-4-019-100-006	River Salaries	21,111.00	46,915.00	16,492.00	75,213.00	28,298.00
19-4-019-151-000	FICA/Medicare	174,426.00	183,252.00	96,848.00	201,174.00	17,922.00
19-4-019-152-000	Health Insurance	504,996.00	518,876.00	257,554.00	527,888.00	9,012.00
19-4-019-153-000	Retirement	229,623.00	249,031.00	125,431.00	268,286.00	19,255.00
19-4-019-154-000	Workers Comp	93,601.00	119,697.00	46,353.00	119,126.00	-571.00
19-4-019-155-000	Employers Share Voluntary	1,835.00	3,336.00	1,002.00	3,605.00	269.00
19-4-019-200-000	Administration	77,115.00	91,915.00	50,760.00	36,105.00	-55,810.00
19-4-019-200-310	Admin Travel	2,570.00	2,255.00	2,309.00	3,194.00	939.00
19-4-019-200-320	Admin Training	-	1,300.00	525.00	1,525.00	225.00
19-4-019-200-330	Admin Dues	2,172.00	1,370.00	850.00	1,370.00	0.00
19-4-019-200-400	Admin Maint	1,395.00	8,823.00	6,726.00	8,154.00	-669.00
19-4-019-200-500	Admin Supplies	23,510.00	14,790.00	5,436.00	13,450.00	-1,340.00
19-4-019-200-800	Admin Small Capital	3,974.00	1,000.00	-	7,766.00	6,766.00
19-4-019-230-000	Bank Charges	14,376.00	-	14,192.00	37,437.00	37,437.00
19-4-019-250-000	River Management	11,840.00	25,955.00	2,610.00	92,606.00	66,651.00
19-4-019-250-310	River Management Travel	-	-	-	500.00	500.00
19-4-019-250-320	River Management Training	-	-	-	300.00	300.00
19-4-019-250-330	River Management Dues	120.00	120.00	-	250.00	130.00
19-4-019-250-400	River Management Maint	42.00	1,000.00	2,411.00	2,000.00	1,000.00
19-4-019-250-500	River Management Supplies	306.00	3,000.00	511.00	5,750.00	2,750.00
19-4-019-300-000	Rec Center	342,707.00	350,560.00	139,247.00	389,865.00	39,305.00
19-4-019-300-310	Rec Center Travel	1,934.00	6,550.00	1,337.00	6,900.00	350.00
19-4-019-300-320	Rec Center Training	3,847.00	3,705.00	447.00	4,810.00	1,105.00
19-4-019-300-330	Rec Center Dues	143.00	95.00	-	40.00	-55.00
19-4-019-300-400	Rec Center Maint	56,950.00	65,200.00	30,891.00	59,570.00	-5,630.00
19-4-019-300-500	Rec Center Supplies	82,534.00	76,945.00	25,658.00	73,110.00	-3,835.00
19-4-019-300-800	Rec Center Small Capital	42,125.00	9,435.00	1,138.00	17,185.00	7,750.00
19-4-019-400-000	Parks	382,753.00	335,225.00	165,373.00	267,144.00	-68,081.00
19-4-019-400-310	Parks Travel	1,785.00	2,050.00	567.00	4,102.00	2,052.00
19-4-019-400-320	Parks Training	3,554.00	6,595.00	2,200.00	5,565.00	-1,030.00
19-4-019-400-330	Parks Dues	347.00	505.00	-	1,080.00	575.00
19-4-019-400-400	Parks Maint	206,952.00	236,533.00	120,828.00	299,392.00	62,859.00
19-4-019-400-500	Parks Supplies	34,069.00	37,372.00	16,574.00	37,440.00	68.00
19-4-019-400-800	Parks Small Capital	20,908.00	5,945.00	1,269.00	15,015.00	9,070.00
19-4-019-500-000	Programs	323,223.00	161,328.00	112,077.00	339,728.00	178,400.00
19-4-019-500-310	Programs Travel	1,933.00	4,950.00	5,433.00	8,575.00	3,625.00
19-4-019-500-320	Programs Training	3,294.00	2,200.00	2,813.00	9,290.00	7,090.00
19-4-019-500-330	Programs Dues	237.00	955.00	35.00	1,030.00	75.00
19-4-019-500-400	Programs Maint	14,459.00	10,648.00	7,056.00	13,836.00	3,188.00
19-4-019-500-500	Programs Supplies	25,916.00	40,935.00	15,764.00	41,521.00	586.00
19-4-019-500-800	Programs Small Capital	5,487.00	2,900.00	274.00	4,450.00	1,550.00
19-4-019-600-000	Capital Projects	35,622.00	66,800.00	4,538.00	126,500.00	59,700.00
19-4-019-700-000	General Projects	534,587.00	2,524,000.00	52,818.00	3,110,952.00	586,952.00
19-4-019-701-000	SPET Construction	-	2,900,000.00	-	-	-2,900,000.00
19-4-019-800-000	Capital Equipment	152,541.00	146,000.00	75,220.00	288,000.00	142,000.00
19-4-019-903-000	Cafeteria Plan/Admin Fee	81.00	-	33.00	-	0.00
Total Parks & Rec Fund		5,724,224.00	10,794,050.00	2,673,191.00	9,066,466.00	-1,727,584.00

**TETON COUNTY
FY2019 BUDGET**

N89 PATHWAY SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
27-4-027-999-000	Contingency	53,532.00	39,470.00	1,600.00	-	-39,470.00
Total N89 Pathway SPET		53,532.00	39,470.00	1,600.00	-	-39,470.00

WILSON REC PROJ SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
28-4-028-100-000	Design/Permitting	2,301.00	-	-	-	0.00
28-4-028-200-000	Construction	7,154.00	-	-	-	0.00
28-4-028-900-000	Miscellaneous	4,990.00	-	-	-	0.00
28-4-028-950-000	BLM #13 Consultant	8,712.00	50,000.00	10,254.00	-	-50,000.00
Total Wilson Rec Proj SPET		23,157.00	50,000.00	10,254.00	-	-50,000.00

PARKS/REC 2010 SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
29-4-029-100-000	Revise Master Plan	55,711.00	-	-	-	0.00
29-4-029-120-000	Construction Documents	-	400,000.00	-	400,000.00	0.00
Total Parks/Rec 2010 SPET		55,711.00	400,000.00	-	400,000.00	0.00

**TETON COUNTY
FY2019 BUDGET**

INTEGRATED SOLID WASTE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
30-4-030-100-002	Salaries	595,900.00	650,982.00	328,207.00	694,236.00	43,254.00
30-4-030-100-003	Recruitment Bonus	-	-	3,000.00	-	0.00
30-4-030-151-000	FICA/Medicare	44,110.00	49,800.00	24,751.00	53,109.00	3,309.00
30-4-030-152-000	Health Insurance	179,750.00	206,688.00	86,861.00	211,416.00	4,728.00
30-4-030-153-000	Retirement	83,079.00	89,709.00	43,667.00	90,662.00	953.00
30-4-030-154-000	Workers Comp	24,751.00	26,430.00	11,433.00	31,449.00	5,019.00
30-4-030-155-000	Employers Share Voluntary	667.00	1,302.00	291.00	1,388.00	86.00
30-4-030-180-000	Cell Phone Stipend	2,482.00	2,160.00	1,155.00	2,040.00	-120.00
30-4-030-200-000	TTS Telephone	2,640.00	3,000.00	1,301.00	3,000.00	0.00
30-4-030-200-001	JCR Telephone	1,147.00	720.00	421.00	3,444.00	2,724.00
30-4-030-227-000	JCR Postage	909.00	500.00	1,071.00	800.00	300.00
30-4-030-227-001	JCR Freight	47,541.00	41,000.00	30,489.00	75,000.00	34,000.00
30-4-030-230-000	Bank Charges	20,908.00	24,000.00	11,389.00	24,000.00	0.00
30-4-030-240-000	TTS Utilities	2,343.00	2,000.00	891.00	2,500.00	500.00
30-4-030-240-001	JCR Utilities	38,378.00	42,000.00	9,229.00	42,000.00	0.00
30-4-030-310-000	JCR Travel	5,282.00	9,500.00	1,136.00	8,625.00	-875.00
30-4-030-320-000	JCR Training/Seminars	4,725.00	7,000.00	869.00	5,700.00	-1,300.00
30-4-030-320-001	JCR HHW Cert Courses	2,100.00	2,300.00	-	1,300.00	-1,000.00
30-4-030-330-000	JCR Dues / Memberships	1,657.00	2,500.00	1,984.00	2,000.00	-500.00
30-4-030-350-000	JCR Professional Services	34,644.00	57,100.00	881.00	80,000.00	22,900.00
30-4-030-365-000	JCR Advertising	17,591.00	21,104.00	6,434.00	22,506.00	1,402.00
30-4-030-365-001	JCR HHW Advertising/PR	6,393.00	6,195.00	2,685.00	6,695.00	500.00
30-4-030-366-000	JCR Education/Outreach	9,423.00	22,750.00	6,797.00	21,150.00	-1,600.00
30-4-030-405-000	JCR Repairs, Maint/Equip	70,369.00	70,000.00	40,107.00	80,000.00	10,000.00
30-4-030-451-000	JCR Fuel	12,989.00	19,438.00	6,302.00	18,000.00	-1,438.00
30-4-030-501-000	JCR Office Supplies	5,723.00	6,000.00	2,950.00	6,000.00	0.00
30-4-030-502-000	JCR Bailing Wire	6,821.00	10,000.00	4,294.00	9,000.00	-1,000.00
30-4-030-503-000	JCR Operations Supplies	4,958.00	5,000.00	1,520.00	5,000.00	0.00
30-4-030-801-000	Cap Exp - Computer	10,595.00	4,000.00	868.00	4,625.00	625.00
30-4-030-802-000	Cap Exp - Furniture	30,106.00	-	-	-	0.00
30-4-030-803-000	Cap Exp - Equipment	28,905.00	230,928.00	-	119,878.00	-111,050.00
30-4-030-804-000	Cap Exp - Software	1,498.00	2,230.00	2,823.00	2,480.00	250.00
30-4-030-805-000	Cap Exp - Site Impvts	860,006.00	600,000.00	520,783.00	-	-600,000.00
30-4-030-900-000	TTS Gen Site Exc/Maint	12,807.00	16,000.00	7,444.00	16,000.00	0.00
30-4-030-901-000	TTS Scale Station/Equip	8,847.00	10,000.00	2,550.00	10,000.00	0.00
30-4-030-902-000	TTS Roadway Maint	2,877.00	-	674.00	2,500.00	2,500.00
30-4-030-904-000	TTS Operating Costs	4,376.00	8,000.00	3,671.00	22,600.00	14,600.00
30-4-030-904-001	TTS Solid Waste Disposal	1,130,095.00	1,122,900.00	532,047.00	1,176,180.00	53,280.00
30-4-030-904-002	TTS Transfer Station	1,278,096.00	1,306,274.00	597,730.00	1,524,739.00	218,465.00
30-4-030-904-003	TTS Composting	569,714.00	683,092.00	305,316.00	584,855.00	-98,237.00
30-4-030-904-004	TTS Concrete/Glass	-	35,000.00	-	-	-35,000.00
30-4-030-905-000	TTS Tire Program	9,722.00	11,250.00	4,848.00	11,250.00	0.00
30-4-030-906-000	Compost Food Waste	6,030.00	26,250.00	12,967.00	62,000.00	35,750.00
30-4-030-911-000	TTS Grndwtr Sample/Rept	13,283.00	22,436.00	7,948.00	13,765.00	-8,671.00
30-4-030-950-000	JCR OCC Hauling	153,250.00	166,000.00	69,587.00	180,000.00	14,000.00
30-4-030-951-000	JCR PO Recycling	22,620.00	21,648.00	10,824.00	22,300.00	652.00
30-4-030-952-000	JCR OCC / ONP Redemption	4,562.00	4,000.00	-	4,000.00	0.00
30-4-030-953-000	JCR Composting Workshop	236.00	1,165.00	-	1,305.00	140.00
30-4-030-954-000	JCR Aluminum Redemption	216.00	300.00	78.00	300.00	0.00
30-4-030-955-000	JCR RRR Campaign	9,836.00	17,590.00	14,790.00	21,250.00	3,660.00
30-4-030-956-000	JCR HHW Disposal	44,920.00	50,000.00	3,736.00	50,000.00	0.00
30-4-030-957-000	JCR Ewaste	33,941.00	74,000.00	21,675.00	42,000.00	-32,000.00
30-4-030-958-000	JCR HHW Pers Prot Equip	1,876.00	3,500.00	-	3,000.00	-500.00
30-4-030-959-000	JCR HHW Bulking Material	12,533.00	10,000.00	1,725.00	10,000.00	0.00
30-4-030-980-000	Promotion	451.00	900.00	-	900.00	0.00
30-4-030-990-000	Cash Reserve Fund Cont	-	-	-	149,650.00	149,650.00
30-4-030-999-000	TTS Miscellaneous	2,186.00	2,500.00	2,167.00	2,500.00	0.00
30-4-030-999-001	JCR Miscellaneous	31.00	1,000.00	433.00	1,000.00	0.00
Total Solid Waste		5,480,928.00	5,810,201.00	2,754,799.00	5,540,097.00	-270,104.00

**TETON COUNTY
FY2019 BUDGET**

LODGING TAX FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
31-4-031-100-000	START - Exist	451,578.00	475,443.00	192,399.00	543,140.00	67,697.00
31-4-031-151-000	Grand Targhee	18,000.00	25,000.00	25,000.00	35,000.00	10,000.00
31-4-031-200-000	Parks & Rec - Exist	299,000.00	300,000.00	150,000.00	355,000.00	55,000.00
31-4-031-250-000	Parks & Rec - new	209,397.00	55,000.00	41,250.00	13,750.00	-41,250.00
31-4-031-300-000	Pathways - Exists	39,704.00	92,752.00	11,917.00	-	-92,752.00
31-4-031-301-000	Pathways - R & M	-	35,000.00	8,907.00	-	-35,000.00
31-4-031-350-000	Pathways - new	9,110.00	-	-	-	0.00
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	124,242.00	-	-	-	0.00
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	Global Ties Wyoming	5,000.00	5,000.00	-	5,000.00	0.00
31-4-031-560-000	Fish & Wildlife/Elk Refuge	10,000.00	-	-	-	0.00
31-4-031-600-000	Public Awareness	-	10,000.00	-	5,000.00	-5,000.00
31-4-031-700-000	Eclipse Expense	22,451.00	152,346.00	20,337.00	-	-152,346.00
31-4-031-800-000	Fair Stalls	-	275,000.00	5,228.00	270,000.00	-5,000.00
31-4-031-900-000	New Services - Misc	10,000.00	-	-	-	0.00
Total Lodging Tax Fund		1,498,482.00	1,725,541.00	605,038.00	1,526,890.00	-198,651.00

**TETON COUNTY
FY2019 BUDGET**

COUNTY FAIR FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
32-4-032-100-001	Salaries	156,056.00	181,238.00	83,465.00	194,310.00	13,072.00
32-4-032-151-000	FICA/Medicare	11,889.00	13,865.00	6,271.00	15,222.00	1,357.00
32-4-032-152-000	Health Insurance	43,470.00	52,032.00	16,475.00	33,108.00	-18,924.00
32-4-032-153-000	Retirement	21,623.00	25,944.00	11,373.00	27,737.00	1,793.00
32-4-032-154-000	Workers Comp	6,711.00	7,358.00	3,033.00	9,014.00	1,656.00
32-4-032-155-000	Employers Share Voluntary	8.00	362.00	-	398.00	36.00
32-4-032-180-000	Cell Phone Stipend	233.00	420.00	-	-	-420.00
32-4-032-197-000	Overtime	1,690.00	6,225.00	1,924.00	4,666.00	-1,559.00
32-4-032-200-000	Telephone	3,805.00	4,200.00	1,960.00	3,900.00	-300.00
32-4-032-227-000	Postage	225.00	1,200.00	-	1,200.00	0.00
32-4-032-230-000	Bank Charges	3,221.00	-	-	-	0.00
32-4-032-310-000	Travel	6,152.00	7,420.00	3,437.00	5,570.00	-1,850.00
32-4-032-320-000	Training	-	2,200.00	1,110.00	2,200.00	0.00
32-4-032-330-000	Dues & Subscriptions	605.00	725.00	100.00	725.00	0.00
32-4-032-350-000	Professional Services	2,400.00	-	-	-	0.00
32-4-032-350-001	Contract Services	134.00	1,575.00	816.00	1,575.00	0.00
32-4-032-365-000	Printing & Design	838.00	2,000.00	32.00	1,500.00	-500.00
32-4-032-401-000	Office Equip Maint	3,525.00	6,600.00	1,504.00	6,000.00	-600.00
32-4-032-450-001	Facility Maint - Office	13,497.00	12,290.00	5,657.00	13,500.00	1,210.00
32-4-032-450-002	Facility Maint - Heritage	59,930.00	54,300.00	29,239.00	56,796.00	2,496.00
32-4-032-450-003	Facility Maint - Pavillion	13,360.00	8,856.00	2,074.00	9,456.00	600.00
32-4-032-450-004	Facility Maint - Rodeo	59,676.00	50,150.00	48,922.00	51,350.00	1,200.00
32-4-032-450-005	Facility Maint - Grassy	6,959.00	5,000.00	5,406.00	5,000.00	0.00
32-4-032-450-006	Facility Maint - Exhibit	12,065.00	16,890.00	7,765.00	16,890.00	0.00
32-4-032-450-007	Facility Maint - Restrooms	50.00	-	-	-	0.00
32-4-032-450-008	Facility Maint - Other	9,410.00	14,700.00	1,810.00	14,700.00	0.00
32-4-032-450-009	Facility Maint - Vehic/Equip	15,102.00	12,748.00	4,311.00	12,961.00	213.00
32-4-032-501-000	Office Supplies	2,731.00	3,000.00	4,712.00	3,000.00	0.00
32-4-032-503-000	Office Misc	651.00	3,175.00	463.00	2,750.00	-425.00
32-4-032-801-000	Cap Exp - Computer	2,498.00	-	-	-	0.00
32-4-032-803-000	Cap Exp - Equipment	19,432.00	80,000.00	60,728.00	33,000.00	-47,000.00
32-4-032-804-000	Cap Exp - Software	522.00	7,500.00	6,500.00	1,200.00	-6,300.00
32-4-032-805-000	Cap Exp - Vehicles	-	3,000.00	3,000.00	-	-3,000.00
32-4-032-806-000	Cap Exp - Construction	203,683.00	215,500.00	93,876.00	482,000.00	266,500.00
32-4-032-900-001	Fair - Advertising	24,298.00	20,000.00	16,428.00	20,000.00	0.00
32-4-032-900-002	Fair - Events & Shows	99,179.00	120,000.00	126,469.00	130,685.00	10,685.00
32-4-032-900-003	Fair - Contracts & Services	192,664.00	150,000.00	201,440.00	180,240.00	30,240.00
32-4-032-900-004	Fair - Judges	8,946.00	8,000.00	4,296.00	5,500.00	-2,500.00
32-4-032-900-005	Fair - Ribbons & Awards	9,422.00	12,000.00	18,504.00	15,000.00	3,000.00
32-4-032-900-006	Fair - Volunteers	6,026.00	4,400.00	2,318.00	4,525.00	125.00
32-4-032-900-007	Fair - Premiums	39,035.00	38,000.00	35,000.00	35,000.00	-3,000.00
32-4-032-900-008	Fair - Maint	2,641.00	2,000.00	3,222.00	2,000.00	0.00
32-4-032-900-009	Fair - Supplies	3,118.00	6,000.00	8,411.00	5,600.00	-400.00
32-4-032-900-010	Fair - Other Chgs & Fees	-	5,250.00	-	3,000.00	-2,250.00
32-4-032-900-011	Fair - Other	20,980.00	15,000.00	11,325.00	13,000.00	-2,000.00
32-4-032-910-000	Queen	10,025.00	5,000.00	2,530.00	9,000.00	4,000.00
32-4-032-920-000	4-H	18,785.00	15,000.00	20,151.00	15,000.00	0.00
32-4-032-950-000	Scholarships	1,750.00	1,500.00	-	1,500.00	0.00
Total Fair Fund		1,119,020.00	1,202,623.00	856,057.00	1,449,778.00	247,155.00

**TETON COUNTY
FY2019 BUDGET**

LANDFILL CLOSURE FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
34-4-034-929-000	Closure const	923,951.00	1,313,481.00	679,554.00	1,244,556.00	-68,925.00
34-4-034-930-000	Closure Plan/Permit	90,902.00	150,034.00	2,009.00	23,865.00	-126,169.00
34-4-034-931-000	Op & Fac Plan/Permit	47,059.00	214,856.00	130,246.00	27,025.00	-187,831.00
34-4-034-932-000	Facility Const	320,762.00	2,303,063.00	214,759.00	5,251,071.00	2,948,008.00
34-4-034-999-000	Miscellaneous	3,950.00	5,000.00	4,680.00	5,000.00	0.00
Total Landfill Closing Fund		1,386,624.00	3,986,434.00	1,031,248.00	6,551,517.00	2,565,083.00

2014 PATHWAYS SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
38-4-038-900-000	South Park Loop	1,192,462.00	196,544.00	3,249.00	36,500.00	-160,044.00
38-4-038-999-000	Transfer to Fund 40	1,500,000.00	-	-	-	0.00
Total 2014 Pathways SPET Fund		2,692,462.00	196,544.00	3,249.00	36,500.00	-160,044.00

2014 FIRE/EMS SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
39-4-039-900-000	Design/Planning/Eng St. 1	131,897.00	100,000.00	72,425.00	-	-100,000.00
39-4-039-902-000	Design/Planning/Eng St. 3	3,000.00	130,000.00	-	130,000.00	0.00
39-4-039-904-000	Remodel/Construction St. 1	2,911.00	1,863,857.00	904.00	2,096,288.00	232,431.00
Total 2014 Fire/EMS SPET Fund		137,808.00	2,093,857.00	73,329.00	2,226,288.00	132,431.00

2017 PATHWAYS SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
40-4-040-900-000	S89 Path Reallocation	-	1,500,000.00	226.00	767,725.00	-732,275.00
Total 2017 Pathways SPET Fund		-	1,500,000.00	226.00	767,725.00	-732,275.00

2017 FIRE/EMS RENOVATION SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
41-4-041-108-000	Land Acquisition	-	-	-	-	0.00
41-4-041-999-000	Miscellaneous	-	-	-	-	0.00
Total 2017 Fire/EMS Renovation SPET Fund		-	-	-	-	0.00

**TETON COUNTY
FY2019 BUDGET**

2017 P&R RENOVATION SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
42-4-042-900-000	Mechanical Control System		315,000.00	-	-	-315,000.00
42-4-042-901-000	Pool Plaster		114,000.00	-	-	-114,000.00
42-4-042-902-000	Aquatic Mushroom		6,000.00	-	-	-6,000.00
42-4-042-903-000	General Aquatic Repair		5,000.00	-	-	-5,000.00
42-4-042-904-000	Design Build		20,000.00	-	-	-20,000.00
42-4-042-905-000	Admin/Lobby/Entrance		-	-	555,625.00	555,625.00
42-4-042-0906-000	Locker Room		-	-	356,000.00	356,000.00
42-4-042-907-000	Slide Tower		-	-	300,000.00	300,000.00
42-4-042-908-000	Exterior Stucco/Roof		-	-	100,000.00	100,000.00
42-4-042-909-000	A&E		-	-	125,000.00	125,000.00
42-4-042-910-000	General		-	-	200,000.00	200,000.00
42-4-042-911-000	Hot Tub		-	-	100,000.00	100,000.00
42-4-042-999-000	Miscellaneous		-	-	-	0.00
Total 2017 P&R Renovations SPET Fund		-	460,000.00	-	1,736,625.00	1,276,625.00

2017 P&R HOUSING SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
43-4-043-999-000	Miscellaneous					0.00
Total 2017 P&R Housing SPET Fund		-	-	-	-	0.00

**TETON COUNTY
FY2019 BUDGET**

CAPITAL FUND RESERVE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
37-4-037-001-002	BCC Chambers AV Upgrade	5,597.00	-	-	-	0.00
37-4-037-002-001	Election Equipment	1,187.00	19,380.00	-	-	-19,380.00
37-4-037-004-001	Assessor Vehicle	25,903.00	-	-	-	0.00
37-4-037-004-002	Oblique Photography	-	-	-	175,000.00	175,000.00
37-4-037-005-001	SO Vehicles	198,516.00	150,000.00	16,950.00	220,000.00	70,000.00
37-4-037-005-003	Jail Elevator	49,306.00	-	-	70,000.00	70,000.00
37-4-037-005-004	Jail Floor Drain	-	-	-	7,000.00	7,000.00
37-4-037-005-005	SO Security Video System	31,361.00	-	-	-	0.00
37-4-037-005-006	SO IT Capital	-	-	-	10,000.00	10,000.00
37-4-037-005-008	Jail HVAC	-	22,000.00	335.00	-	-22,000.00
37-4-037-005-009	SO Portable Radios	5,309.00	-	-	-	0.00
37-4-037-005-010	SO 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	88,488.00	12,000.00	8,564.00	35,150.00	23,150.00
37-4-037-005-051	SAR Bldg Remodel	-	132,420.00	4,543.00	-	-132,420.00
37-4-037-007-001	Communications Console	335,169.00	-	-	-	0.00
37-4-037-007-002	Mobile communications	-	20,567.00	20,572.00	-	-20,567.00
37-4-037-008-003	Safe Wildlife Crossings	69,012.00	86,000.00	402.00	150,000.00	64,000.00
37-4-037-008-004	Old Library Office Move	16,840.00	-	2,224.00	-	0.00
37-4-037-008-005	Leigh Creek Bridge Design	-	50,000.00	-	-	-50,000.00
37-4-037-008-007	Hoback Jct Pk&Ride Curb	-	90,000.00	-	-	-90,000.00
37-4-037-008-008	Park & Ride Study	25,000.00	25,000.00	-	-	-25,000.00
37-4-037-008-009	State Line Road	839,836.00	-	-	-	0.00
37-4-037-008-010	Strucutural Assessment	-	16,000.00	-	-	-16,000.00
37-4-037-008-011	Stateline Rd/Leigh Ck	-	1,500,000.00	-	1,500,000.00	0.00
37-4-037-008-012	Fish Creek Rd	-	1,000,000.00	1,720.00	100,000.00	-900,000.00
37-4-037-008-013	Cattlements Bridge	-	400,000.00	-	250,000.00	-150,000.00
37-4-037-008-014	Alta House Drainage	-	40,000.00	-	-	-40,000.00
37-4-037-008-015	Traffic Modeling	-	50,000.00	37,436.00	-	-50,000.00
37-4-037-008-017	Von Gontard Wildlife Fence	-	-	-	85,000.00	85,000.00
37-4-037-008-018	Tribal Trails MOU	-	-	-	400,000.00	400,000.00
37-4-037-008-020	Gros Ventre Rd FLAP Mtch	-	-	-	40,000.00	40,000.00
37-4-037-009-001	Coroner Vehicles	79,747.00	-	-	-	0.00
37-4-037-014-001	R&L Vehicles/Equip	29,823.00	30,000.00	30,000.00	15,740.00	-14,260.00
37-4-037-014-002	Henry's Road	202,341.00	-	-	-	0.00
37-4-037-014-003	TC Stockpile Facility	-	-	-	400,000.00	400,000.00
37-4-037-014-004	Buffalo Valley Rd/Buffalo Fork	173,721.00	-	-	-	0.00
37-4-037-014-005	BLM #10 Enhancements	31,817.00	-	-	-	0.00
37-4-037-014-006	Paving Projects	-	350,000.00	-	-	-350,000.00
37-4-037-014-007	Parking Lot Sealing	-	100,000.00	90,063.00	-	-100,000.00
37-4-037-014-008	Survey Equipment	-	10,610.00	10,602.00	-	-10,610.00
37-4-037-014-009	Spring Gulch Paving	-	450,000.00	310.00	500,000.00	50,000.00
37-4-037-014-010	Alta North Paving	-	-	-	400,000.00	400,000.00
37-4-037-014-011	Wilson West St Paving	-	-	-	60,000.00	60,000.00
37-4-037-018-001	PH Vehicles	-	-	-	26,000.00	26,000.00
37-4-037-018-002	PH Bldg Maint	17,486.00	25,000.00	-	-	-25,000.00

**TETON COUNTY
FY2019 BUDGET**

CAPITAL FUND RESERVE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2017 ACTUAL	FY2018 BUDGET	FY2018 YTD	FY2019 ADOPTED	FY2019 DIFFERENCE
37-4-037-018-003	PH Equipment	14,506.00	-	-	-	0.00
37-4-037-021-004	IT - Wireless Upgrade	-	-	-	26,000.00	26,000.00
37-4-037-021-005	IT - Door Access	-	100,000.00	5,462.00	200,000.00	100,000.00
37-4-037-021-006	IT - Phone Syst Upgrade	-	-	-	45,000.00	45,000.00
37-4-037-021-007	IT - Office 365 Migration	6,718.00	-	-	-	0.00
37-4-037-021-008	IT - Data Center Move	51,841.00	100,000.00	-	120,000.00	20,000.00
37-4-037-021-009	WYCATS Server	9,699.00	-	-	-	0.00
37-4-037-022-001	Planning/Bldg Vehicles	47,000.00	28,500.00	24,316.00	-	-28,500.00
37-4-037-022-002	Planning Scanner	-	36,500.00	6,500.00	-	-36,500.00
37-4-037-022-003	Planning Modeling Software	-	-	-	10,000.00	10,000.00
37-4-037-032-003	EOC Sirens	17,249.00	-	-	50,000.00	50,000.00
37-4-037-032-004	EOC Door Security	5,290.00	6,500.00	-	-	-6,500.00
37-4-037-032-005	EOC Consolette Radios	12,626.00	14,000.00	-	-	-14,000.00
37-4-037-032-006	EOC APX Portable Radio	6,886.00	16,500.00	-	-	-16,500.00
37-4-037-032-007	EOC Repeater	-	7,500.00	-	-	-7,500.00
37-4-037-035-002	Pathway Repair/Maint	32,473.00	-	875.00	35,000.00	35,000.00
37-4-037-035-004	Signage/Pavement Marking	3,216.00	-	-	15,000.00	15,000.00
37-4-037-035-005	Teton Pass FLAP Match	-	36,019.00	-	124,782.00	88,763.00
37-4-037-035-006	Culvert/Tunnel Repair	7,700.00	5,000.00	-	5,000.00	0.00
37-4-037-035-007	Melody Internal Repair	-	-	-	40,000.00	40,000.00
37-4-037-035-008	Wilson Bridge Approach	194,970.00	329,454.00	45,956.00	451,993.00	122,539.00
37-4-037-035-009	Wilson Bridge - TOJ	159,521.00	254,350.00	37,600.00	354,609.00	100,259.00
37-4-037-035-010	Pathways Sealcoating	106,105.00	-	-	140,000.00	140,000.00
37-4-037-035-011	Jackson South	2,071.00	-	-	-	0.00
37-4-037-035-012	Broadway Grant Match	3,862.00	106,251.00	100,000.00	12,389.00	-93,862.00
37-4-037-035-013	TOJ/TV Pathway	-	146,890.00	10,998.00	65,000.00	-81,890.00
37-4-037-035-014	WY22 Pocket Park	-	10,000.00	2,738.00	6,000.00	-4,000.00
37-4-037-035-015	WY22 Wilson to Snake Rvr	7,692.00	55,000.00	12,058.00	200,000.00	145,000.00
37-4-037-035-016	Gros Ventre Bank Stabilize	-	-	-	150,000.00	150,000.00
37-4-037-036-002	Employee Hsing Planning	-	-	-	20,000.00	20,000.00
37-4-037-036-004	Rafter J Daycare Lighting	-	-	-	7,500.00	7,500.00
37-4-037-036-005	Courthouse Carpet	30,000.00	-	-	-	0.00
37-4-037-036-006	Sidewalk Replacement	2,464.00	39,536.00	2,329.00	25,000.00	-14,536.00
37-4-037-036-007	SAR Fire control System	-	30,000.00	-	7,500.00	-22,500.00
37-4-037-036-008	SAR Hanger Vent System	5,583.00	20,000.00	-	20,000.00	0.00
37-4-037-036-009	Admin A/C Update	72,580.00	-	-	-	0.00
37-4-037-036-010	GSB A/C Update	-	-	-	10,000.00	10,000.00
37-4-037-036-014	Building Paint	-	-	-	15,000.00	15,000.00
37-4-037-036-015	Jail Lobby Remodel	-	25,000.00	-	-	-25,000.00
37-4-037-036-016	Admin Bldg IT retrofit	-	140,500.00	-	131,600.00	-8,900.00
37-4-037-036-017	Courthouse Security	-	8,000.00	-	50,000.00	42,000.00
37-4-037-036-018	Animal Shelter Boiler Replc	-	45,000.00	3,490.00	-	-45,000.00
37-4-037-036-019	Maint Mgmt System	-	-	-	35,000.00	35,000.00
37-4-037-036-020	GSB Fire Alarm System	-	-	-	25,000.00	25,000.00
37-4-037-036-021	Dist Ct Lighting	-	-	-	7,500.00	7,500.00
37-4-037-036-023	EOC Fire Alarm Panel Rpl	-	-	-	8,000.00	8,000.00
37-4-037-036-024	Horse Creek Demolition	-	-	-	125,000.00	125,000.00
37-4-037-036-025	Health Bldg Flooring	-	-	-	30,000.00	30,000.00
37-4-037-036-026	PH Fire Alarm Panel Repl	-	-	-	12,000.00	12,000.00
37-4-037-036-027	PH Deck Repair	-	-	-	15,000.00	15,000.00
37-4-037-036-029	CLC Mercill HVAC BAS	-	-	-	17,000.00	17,000.00
37-4-037-037-100	Property Acquisition	-	-	-	1,300,000.00	1,300,000.00
37-4-037-037-900	Energy Mitigation Projects	696,520.00	150,000.00	229,809.00	110,000.00	-40,000.00
37-4-037-130-001	Fire/EMS Capital	7,399.00	33,825.00	1,680.00	165,900.00	132,075.00
37-4-037-170-001	Grove Contribution	120,527.00	1,196,485.00	7,786.00	1,179,000.00	-17,485.00
37-4-037-170-002	Housing Supply Plan	-	1,000,000.00	-	1,000,000.00	0.00
37-4-037-190-001	P&R Capital	294,933.00	1,450,240.00	94,290.00	1,925,249.00	475,009.00
37-4-037-900-000	Emerg Capital Reserve	-	40,000.00	-	-	-40,000.00
Total Capital Fund		4,150,042.00	10,065,977.00	809,608.00	12,735,912.00	2,669,935.00