



Fiscal Year 2020-2021

Budget Narrative



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BUDGET OVERVIEW

With a goal of achieving long term fiscal sustainability while delivering consistent and quality services, the Fiscal Year 2021 (FY2021) budget is based on balancing revenue and expenditures. The FY2021 budget reflects anticipated expenditures of \$36,492,706, an 18.8% decrease over the adopted FY2020 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 decreased by 27.7%, to \$79,809,188. 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 \$5,155,670 for FY2021.

Anticipated revenues for FY2021 are \$35,662,821, a 21.1% decrease over estimated revenue for FY2020. Revenues are generated from a number of sources including but not limited to taxes, fees, contributions, and intergovernmental/interfund transfers. Additionally, a carryover of \$829,885 of unassigned fund reserve will be used to balance the FY2021 general fund budget. The COVID-19 pandemic directly impacts travel and spending putting major county revenue sources at risk as reflected in the decreased anticipated FY2021 revenues.

One of the biggest challenges for departments and elected offices this year appears to be in meeting service level demands with existing staffing and navigating COVID-19 pandemic impacts. Service demands and requests continue to trend upward, however, for FY2021 there are no new FTEs planned in the budget. County assets, along with corresponding repair and maintenance responsibilities, also continue to grow annually in number and scope. Less money will be spent on assets in FY2021, nevertheless the County will continue to address maintenance. Over the years, operational funding requests have grown modestly. For FY2021, all aspects of the County's budget have been decreased except for Health, Fire, Board of Prisoners/Jail and Human Services departments, and community development projects addressing water improvement and Southern Teton Area Rapid Transit (START).

Significant budgeted capital for FY2021 includes \$3,923,266 for remodel/construction of Fire Stations 1, \$2,325,013 for the landfill closure, \$1,780,000 for various road and bridge projects, \$1,505,699 for pathway construction, sealcoating, and stabilization, and \$234,695 for various Parks and Recreation Projects.

The FY2021 budget addresses issues facing the County and reflects the County's priorities, providing funding for the same. Expenditures are expected to promote service, excellence, collaboration, accountability, positivity, and innovation as per the Mission of Teton County ([page 16](#)).

Direction was provided to Elected Officials and Department Managers and Directors to draft their FY2021 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 areas of focus.
- A justification provided for any changes in level of service for the new fiscal year, with all changes expected to promote service, excellence, collaboration, accountability, positivity, and innovation as per the Teton County Mission Statement.
- 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.

Additional instructions were provided for drafting FY2021's budget considering actual and potential COVID-19 impacts including a need to reduce FY2021 budget requests to accommodate a reduced sales and use tax revenue forecast. Salaries expenditures were to remain flat at approved FY2020 levels with no merit increases, no new FTEs, and no increase in hours. Also, a 20% decrease from FY2020 operational expenses budgets, including small capital was requested.

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 FY2021.

The Teton County budget for FY2021 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 FY2021 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 areas of focus.

Katie Smits, County Treasurer
Maureen Murphy, County Clerk
Ilene Chenkin, 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 (BCC). 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 350 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 five private schools in the County. The educational opportunities include bilingual curriculum in elementary schools to field-based outdoor education for adults. 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: 23,081 *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
2019 (estimated)	23,464	10,559	578,759

Population by age group *1	Persons under 5 years	Persons under 18 years	Persons 19-64 years	Persons 65 years or older
2019	4.9%	18.4%	Not avail	15.4%

- High school graduate or higher: 94.4% *1
- Bachelor's degree or higher: 57.4% *1
- Housing units: 14,186 *1
- Composition of population: 51.6% male, 48.4% female *1
- Average annual household income: \$83,831 *2
- Total employees: 21,000 *3
- Unemployment Rate: 9.3% in Teton County and 7.6% in Wyoming *3

Major Industries *3(2nd Qtr 2019)	# of Establishments	# of Teton County Employees
Accommodation and Food Services	187	7,085
Retail Trade	218	2,242
Construction	365	2,096
Professional and Technical Services	432	1,019
Administrative and Waste Services	177	1,018
Arts Entertainment, and Recreation	102	893
Health Care and Social Assistance	148	847
Other Services, Ex. Public Admin	195	633
Real Estate and Rental and Leasing	168	574
Finance and Insurance	147	507

Principal Employers ^{*4}
Jackson Lake Lodge
Grand Teton Lodge Co
St John's Medical Ctr
Spa at Four Seasons Resort
Four Seasons Resort-Residences
Snow King Resort
Grand Targhee Resort
Snake River Lodge & Spa
Jackson Hole Mountain Resort
Jackson Hole Sotheby's Intl

- 3,000,000 estimated visitors in summer months (May-September) *
- 350,000 estimated visitors in winter months (December-March) *
- 8,250: travel-generated jobs ^{*5}
- **\$1.02 billion: spending from international and domestic travelers ^{*5}

^{*1} source: www.census.gov (as of July 2019)

^{*2} source: www.census.gov (as of July 2018)

^{*3} source: www.wyomingatwork.com (as of July 2020)

^{*4} source: www.wyomingatwork.com

^{*5} source: www.jacksonholechamber.com/economic-insights/ (Economic Engine Report: 2016 information)

**COVID-19 pandemic may impact #'s for FY2021

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 County's one 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 County Treasurer and 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, County Treasurer, 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 BCC. 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 BCC, provided the total department budget is not over-expended. The only exception to this is the Travel line item. Per Wyoming Statute § 16-4-124, Travel may not go over budget.

Budget Amendments

Budget amendment requests 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 BCC for approval. All amendments are published in accordance with Wyoming Statute 16-4-109. After the publication of notice, the BCC 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**2020-2021 BUDGET YEAR TIMELINE**

JANUARY 21, 2020 – Budget Packets distributed to All County and Joint Departments and Human Service Groups

FEBRUARY 21, 2020 – All Department, Joint Department and Elected Office budget requests due by 5:00 pm.

FEBRUARY 24 – MARCH 6, 2020 – All Non-Elected and Non-Joint Department meetings with County Commission Administrator

MARCH 6, 2020 – Budget Requests from Human Service Groups due to County Clerk

MARCH 9 – 13, 2020 – Joint Department Discussion with Town Manager, County Commission Administrator, County Clerk, County Treasurer and Staff

MARCH 16 – 20, 2020 – Continued Non-Elected and Non-Joint Department meetings with County Commission Administrator (if needed)

MARCH 20, 2020 – All budget recommendation due to County Clerk from County Commission Administrator

APRIL 7, 2020 – Requested budget presented to Commissioners

APRIL 8 – APRIL 24, 2020 – Block for budget meetings with all departments
(BCC Blocked 4/13 – 4/24 (HS) 4/8 – 4/24)
(TOJ Blocked 4/22 - 23 for Human Service & Joint Departments)

MAY 5, 2020 – Revised Requested Budget to Commissioners from Clerk
(Distributed to all Elected Officials and Department Heads)

MAY 6 – MAY 29, 2020 – Additional Budget discussions (if necessary)

JUNE 3, 2020 – Final Budget Preparation, notice to paper

JUNE 10, 2020 – Advertise Final Budget

JUNE 22 or 29, 2020 – Budget Hearing, County Commission Chambers

JUNE 29 or 30, 2020 – Adopt 2019-2020 Budget

BUDGET AMENDMENTS

JANUARY 2020 – after first six months of fiscal year

APRIL 2020 – after nine months of fiscal year

JUNE 2020 – prior to close of fiscal year

2020-2021 BUDGET RESOLUTION

WHEREAS, on the 8th day of June, 2020, Maureen E. Murphy, the budget making authority, prepared and submitted to the Board a County Requested Budget for the 2020-2021 fiscal year ending June 30, 2021;

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 18th of June, 2020, 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 2020-2021 fiscal year ending June 30, 2021.

BE IT FURTHER RESOLVED, that the following appropriations be made for the 2020-2021 fiscal year ending June 30, 2021 and that the expenditures of each office, department or spending agency be limited to the amount herein appropriated.

2020-2021 BUDGET RESOLUTION									
	Estimated Revenue for Budget	Estimated Available for Budget	Total Cash to Budget	Estimated Special & Revenues Projects	Total Cash (cols 1 & 3)	General Fund Transfer	Estimated Total Appropriation (cols 2, 4 & 6)	Required General Fund Transfer	Estimated Mill Tax Req mt (12 mill max)
General Fund	\$23,035,572	\$36,492,706	\$0	\$0	\$23,035,572	\$0	\$36,492,706	\$13,457,734	6,461
County Fair	\$244,000	\$55,994,441	\$0	\$0	\$244,000	\$0	\$55,994,441	\$0	0.000
County Library	\$245,900	\$3,520,838	\$0	\$315,490	\$0	\$3,520,838	\$2,959,448	1,443	
Special Fire Fund	\$5,772,213	\$621,819	\$0	\$3,800,000	\$5,772,213	\$0	\$4,421,819	\$3,649,806	1,560
Waste & Recy	\$425,000	\$4,298,000	\$0	\$220,000	\$425,000	\$0	\$2,475,000	\$2,000,000	1,000
Human S	\$5,200,308	\$4,712,034	\$0	\$0	\$5,200,308	\$0	\$4,718,034	\$1,517,785	
Housing Authority	\$5,335,501	\$644,780	\$0	\$0	\$5,335,501	\$0	\$644,780	\$307,897	
Healthcare Dept	\$5,372,334	\$4,896,527	\$0	\$45,000	\$5,372,334	\$0	\$4,931,327	\$1,558,993	
**Separate Mill, not part of 12 mill limit									
GENERAL FUND									
County Commissioners	802,856.00				Sheriff's Department		4,862,013.00		
County Clerk	1,149,850.00				Sheriff's Communications		1,274,588.24		
County Treasurer	749,888.00				Board of Prisoners/Jail		1,938,314.00		
County Assessor	8,712,977.00				Emergency Management		240,018.00		
General Administration	5,870,855.00				Total Public Safety		8,134,929.24		
General Services	220,143.00								
Information Systems	708,278.00				Exactions		0.00		
Human Resources	482,952.00				Capital Projects Transfer		30,000.00		
Facilities Maintenance	1,175,157.88				General Projects		241,925.00		
Total Adminstration	11,834,285.88				Contingency		1,390,833.00		
					Reserve Transfer		0.00		
County Planning/Building	1,828,508.00				Total Other		1,682,758.00		
Community Development	4,572,309.00								
Total Community Development	6,400,905.00				TOTAL GENERAL FUND		36,492,706.12		
County Coroner	210,859.00				SPECIAL FIRE FUND 11		4,421,819.00		
Agriculture-Extension	1,71,851.00				COUNTY GRANT FUND 12		1,913,359.00		
Human Services	1,540,523.00				FIRE/EMS FUND 13		4,722,094.00		
Public Health	2,169,849.00				SPET TRANSFER FUND 14		5,155,870.00		
County Health Officer	9,900.00				E-911 FUND 15		189,704.00		
WIC	11,248.00				HOUSING AUTHORITY 17		644,793.00		
Total Health & Human Services	4,113,829.00				COUNTY ROAD FUND 18		934,500.00		
					PARKS & REC FUND 19		4,931,327.00		
County Attorney	1,444,310.00				WILSON PARKS/SPET FUND 28		225,000.00		
Clerk of Court	829,185.00				INTEGRATED SOLID WASTE FUND 30		5,175,030.00		
Circuit Court	0.00				LODGING TAX FUND 31		1,311,488.00		
Drug Court	132,147.00				FAIR FUND 32		539,441.00		
Total Justice	2,205,542.00				LANDFILL CLOSURE FUND 34		1,592,582.00		
					PATHWAY 14 SPET FUND 38		600,000.00		
County Surveyor/Engineer	889,973.00				PATHWAY 17 SPET FUND 40		590,293.00		
Road & Bridge	1,311,189.00				FIRE/EMS 17 SPET FUND 41		3,923,286.00		
Pathways Operations	159,218.00				ROAD TO ZERO WASTE SPET FUND 44		475,000.00		
Total Infrastructure	2,340,358.00				WILDLIFE CROSSINGS SPET FUND 45		575,000.00		
					PARKS & REC EXPANSION SPET FUND 46		1,897,306.00		
					CAPITAL FUND 37		3,478,239.00		
					TOTAL SPECIAL FUNDS		43,316,482.00		

Dated this 30th day of June, 2020


Natalia D. Macker

Natalia D. Macker, Chairwoman

Attest:


Maureen E. Murphy, County Clerk



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, County Treasurer, Board of County Commissioners' Administrator, 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 K)* that summarizes the BCC'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	Natalia Macker	12/31/2020
Vice Chair	Greg Epstein	12/31/2020
Commissioner	Luther Propst	12/31/2022
Commissioner	Mark Newcomb	12/31/2022
Commissioner	Mark Barron	12/31/2022
County Clerk	Maureen Murphy	12/31/2022
County Treasurer	Katie Smits	12/31/2022
County Assessor	Melissa Shinkle	12/31/2022
Clerk of Court	Anne Sutton	12/31/2022
County Sheriff	Matt Carr	12/31/2022
County Coroner	Brent Blue	12/31/2022
County Attorney	Erin Weisman	12/31/2022

Natalia D. Macker, Chairwoman



Greg Epstein, Vice-Chair



Mark Newcomb

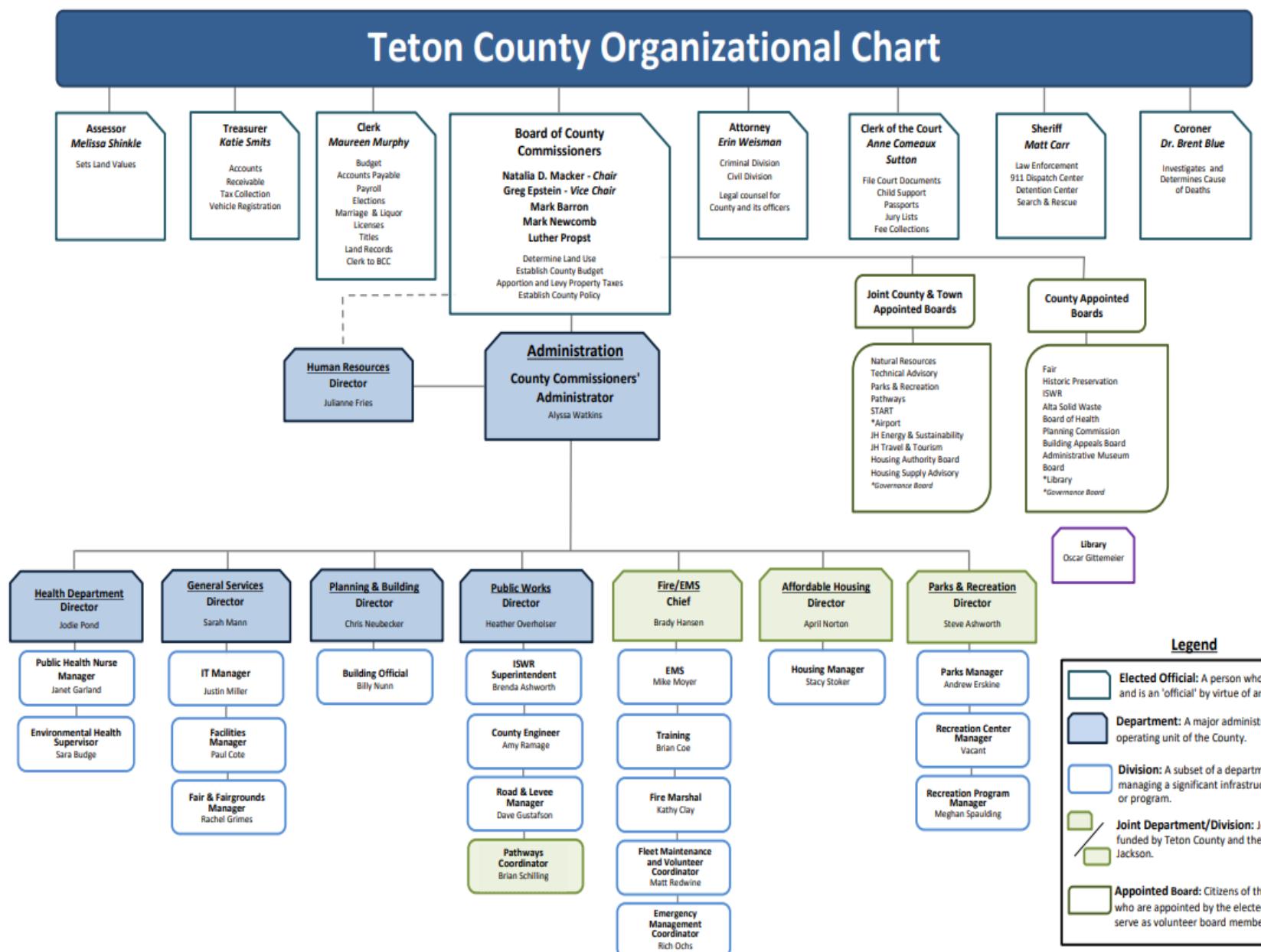


Luther Propst



Mark Barron





FUND ACCOUNTING STRUCTURE

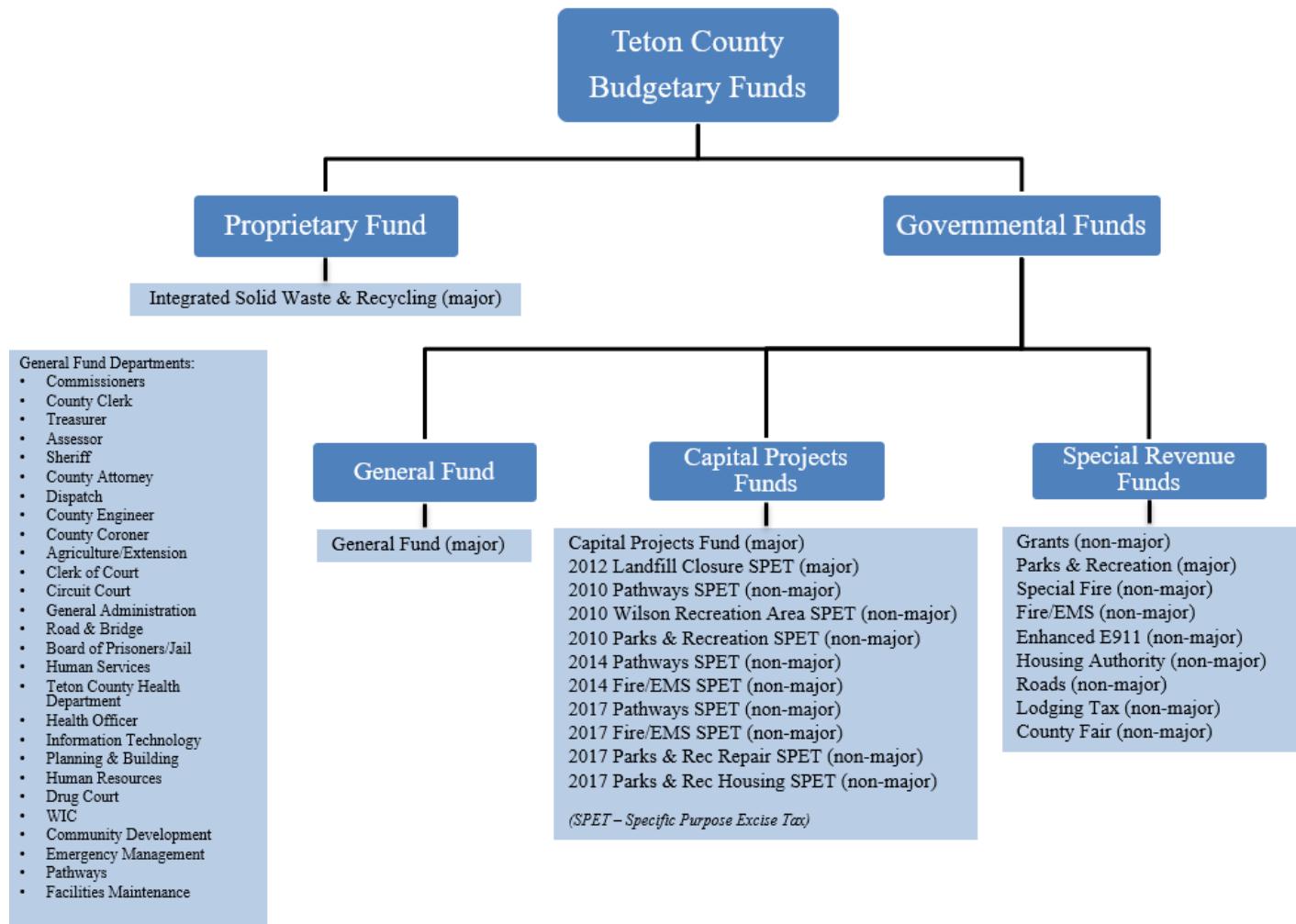
The County's accounting system is organized on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions, or specific purposes. Each fund maintains 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 48](#) for [revenue discussions](#). GF expenditures are grouped by Elected Official offices or County Departments to identify their specific function's expenses, see [page 63](#) 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 $\frac{1}{2}$ 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 106](#) 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 123](#) 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 135](#) 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.
- **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.

MISSION STATEMENT

The Mission of Teton County is to serve the public by supporting and enhancing a healthy, safe, and thriving community.

- **Service:** Anticipate and respond to the needs of the community.
- **Excellence:** Committed to be learners and leaders in our fields.
- **Collaboration:** Foster teamwork with colleagues, partners, and the public.
- **Accountability:** Take responsibility of our actions and honor our commitments.
- **Positivity:** Always assume positive intent.
- **Innovation:** Challenge the status quo and embrace meaningful change.



AREAS OF FOCUS

Each year following an election involving County Commissioner seats, the BCC meets to set a strategic plan, supporting Teton County's mission statement, for the subsequent two years that they will work together as a sitting board. During the strategic planning retreat, the Board discusses the specific areas in which they would like to focus efforts over the next two years and provides insight to staff regarding their goals in those areas. Staff refines the input received and distill formal goal statements in each of the Areas of Focus for Board consideration. The Board provides feedback on the proposed goals, which are then finalized, and implementation of the plan begins. Updates related to implementation and progress on the Board's strategic plan specific to the Areas of Focus are provided at intervals throughout the two-year period and culminate in a final update at the close of the two-year period.

The Areas of Focus defined in FY2020 will continue to be advanced in FY2021 (see [Appendix J](#)).

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 FY2021 general fund budget was balanced using carryover of \$829,885 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 FY2021 budget contains reserve transfers that will be reviewed and amended based upon the ending fund balances at June 30, 2020.

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 FY2021-25).

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 20](#) for a sample Capital Budget Request Form and [page 21](#) 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
FY2021-2025 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, 2020):

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

CIP Project Cost Form**PROJECT TITLE:****REQUEST NUMBER:****OFFICE/DEPARTMENT/DIVISION***Note: Blue Shaded areas calculate automatically*

ANNUAL ADDITIONAL OPERATING COSTS	FY 21 COST	FY 22 COST	FY 23 COST	FY 24 COST	FY 25 COST	Unscheduled COST	TOTAL
Personnel Costs							\$0
Operating Costs							\$0
Small Capital Expenditures							\$0
FTE's Added							\$0

Subtotal - Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
----------------------------	-----	-----	-----	-----	-----	-----	-----

LARGE CAPITAL COSTS	FY 21 COST	FY 22 COST	FY 23 COST	FY 24 COST	FY 25 COST	Unscheduled COST	TOTAL
							\$0
							\$0
							\$0
							\$0

Subtotal Large Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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REVENUE & OUTSIDE FUNDING SOURCES (LIST)	FY 21 COST	FY 22 COST	FY 23 COST	FY 24 COST	FY 25 COST	Unscheduled COST	TOTAL
							\$0
							\$0
							\$0
							\$0
Subtotal - Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Net Project Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0
------------------	-----	-----	-----	-----	-----	-----	-----

ADDITIONAL NOTES & COMMENTS

FY 21	
FY 22	
FY 23	
FY 24	
FY 25	
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.

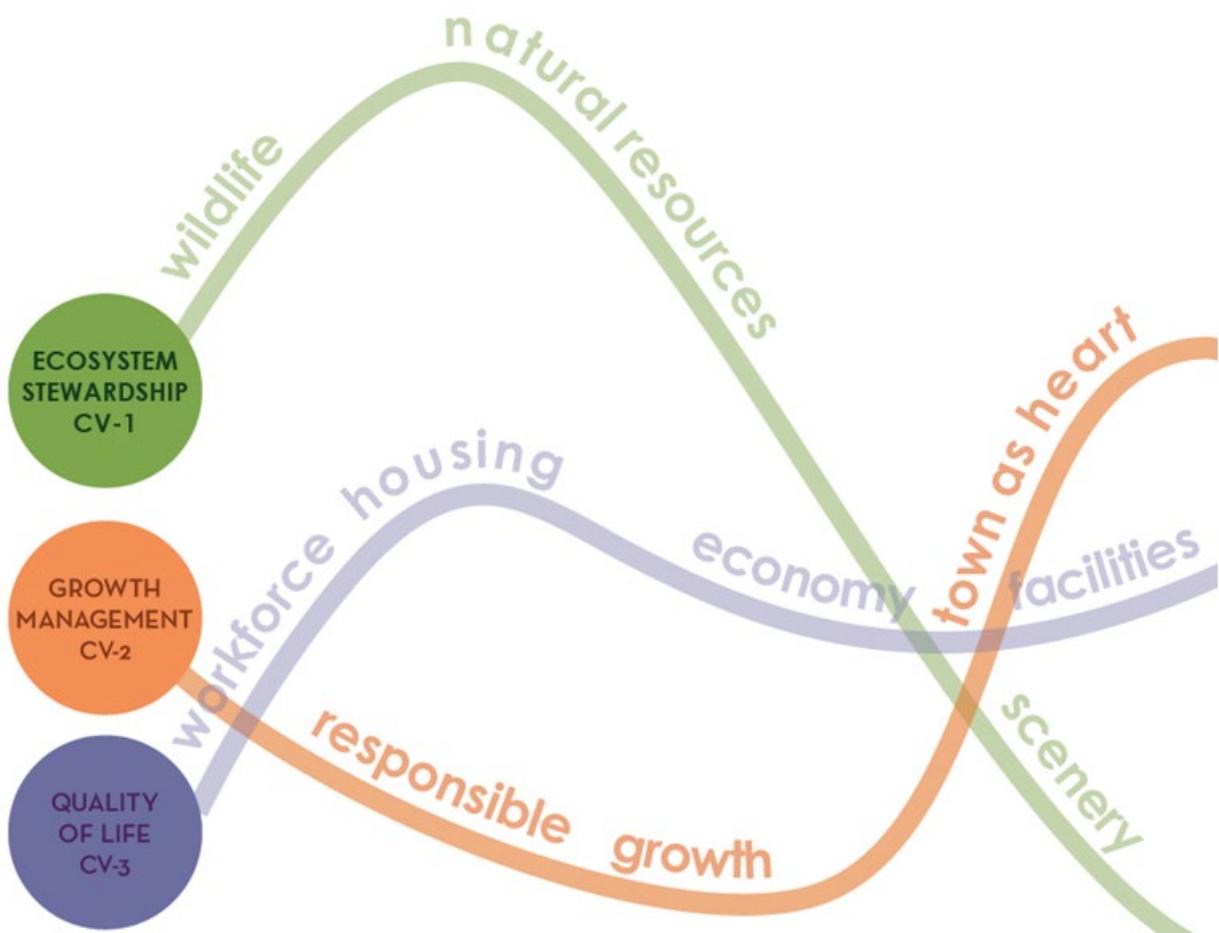
Common Value 2: Growth Management

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 2020 Indicator Report informs the FY2021 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.

2020 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

2020 Indicator Report Data Sets	Goal	(continued)
Vehicle Miles Traveled	Less Than or Equal to 560,000,000 in 2035—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 FY2021

The FY2021 Implementation Work Plan is informed by the annual Indicator Report. It is comprised of three parts. First, the FY2021 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 FY2021 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.

FY2021 Work Plan

The FY2021 Work Plan details the Comprehensive Plan implementation efforts that will be continued or begun between March 2018 and June 30, 2021. 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 FY2021 funding unless otherwise noted.

from Implementation Work Plan for FY2021

Task	Staff Resources (hours)							Fiscal Resources	
	Long-Range Planning	County Planning Director	County Planning	Town Planning Director	Town Planning	Other Dept.	Town	County	
LDR Updates									
Town Square Zoning & Historic Preservation LDRs	20		-	50	20	10	\$25,536	-	
Town Hillside LDRs	50		-	20	20		\$30,856		
County Cell Standards Update	45		-				-	-	
Revisit Workforce Housing Mitigation LDRs	100	30	-	60		120	-	-	
Town LDR Cleanup	10	5	-	100	50	-	-	-	
Town Sign Standards Update	20			100	20		-	-	
County Aspens Zoning Update: Subarea 12.2	500	80	80	-	-	-	-	\$10,000	
County Hog Island Zoning	300	50	50	-	-	-	-	-	
Coordination in Comprehensive Plan Implementation									
Town & County Neighborhood Plans	960	200	40	100	40	200	\$150,000	\$250,000	
Town Flat Creek Corridor	80		-	150	80	40	-	-	
County WY22 Capital Project Group 1 Charter/Concept Design	20	40	-	-	-	840		\$800,000	
Wildlife Crossing Master Plan Implementation	-	-	-	-	-	-	-	\$650,000	
Comprehensive Plan Administration									
Joint GMP Review & Comp Plan Update	200	150	10	150	10		\$18,265	\$18,265	
Data Maintenance and Provision									
Joint ITP Technical Update		30	-	-	-	80	\$5,685	\$5,685	
Joint Standardized Data Collection	40	0	0	40	40	-	\$59,000	-	

Total County Planning Costs for FY2021 = \$1,733,950

 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 FY2020 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 is from Implementation Work Plan FY2020 (5-Year Work Plan not included in Implementation Work Plan FY2021)*

5-Year Work Plan

This table conveys a longer-term, conceptual plan to prioritize future efforts into years ahead.

	FY 18-19	F Y 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Town Hillside Regulations	<					
Joint Biannual LDR Cleanup						
Joint Standardized Data Collection	<					
Joint Comp Plan Review (GMP)						
Town Square/Historic Zoning						
County Natural Resource LDRs			?			
County Hog Island Zoning			?			
County Aspens Zoning			?			
County Road/Utility LDRs			?			
Town Natural Resource LDRs			?			
Town Flat Creek Corridor						
Joint Business Park Zoning			?			
Housing Nexus Study Update						
Joint Stormwater Quality LDRs						
Town Rural Zoning and PUD Map						
County Historic Preservation LDRs						
Town Road/Utility LDRs (Lighting)						
County Wilson Zoning						
Other County Zoning						
TCSPT/Mitigation Bank Plan						
Joint Subdivision LDRs						
County Sign LDRs						
Evaluate Rural/Nat Res LDRs						>
LDR & Zoning Map Amendments						
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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Joint START Funding	<					
Restructure of TAC into RTPO						
Town Managed Parking Plan						
Joint ITP Capital Group 4 Charter						
County ITP Capital Group 1 Charter			?			
Wildlife Crossings Master Plan						
Joint ITP Technical Update						
Joint Regional Parking + TDM Study		?				
County ITP Capital Group 2 Charter						
Joint Public Engagement						
Other ITP Implementation						
Grove Phase 3 Development						
Town 174 N. King St. Development						
County Jackson/Kelly Development						
County Mercill Development						
Karns Meadow Tract 4						
Annual Housing Supply Plan						
Capital Programs						
Data Collection and Maintenance						
Compliance						
Housing Education and Outreach						
Other HAP Implementation						

*'?' denotes implementation dates unknown at time of documented Work Plan

Completed Work Plan

This is the 9th Implementation Work Plan since adoption of the Comprehensive Plan in 2012. Below is a list of the implementation work completed or substantially completed to date.

Comprehensive Plan Implementation	
Task	Date Complete
Land Development Regulation 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
Housing Mitigation LDRs	July 2018
Town District 3-6 Zoning	July 2018
County Natural Resource LDRs	75% complete
Joint Comprehensive Plan Review (GMP)	90% complete
LDR Cleanup	75% complete
Comprehensive Plan Administration	
2012 Work Plan	June 2012
2013 Indicator Report & Work Plan	May 2013
Standardize Data Collection	70% 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

Completed Work Plan continued

Comprehensive Plan Implementation	
Task	Date Complete
2018 Indicator Report & Work Plan	April 2018
2019 Indicator Report & Work Plan	April 2019
Joint Comprehensive Plan Review (GMP)	90% complete
Joint Public Engagement	Continuous
Other Coordination	Continuous
Integrated Transportation Plan (ITP) Implementation	
ITP	September 2015
Town Community Streets Plan	April 2015
Town District 3-6 Parking Study	December 2017
Joint Regional Traffic Model	January 2019
Downtown Parking Study	July 2019
ITP Update	75% complete
Housing Action Plan Implementation	
Housing Action Plan (HAP)	November 2015
Housing Authority Restructure	December 2016
2016 Housing Supply Plan	October 2016
Housing Rules and Regulations	July 2018
2017 Housing Supply Plan	November 2017
2018 Housing Stock Portfolio	75% complete
Online Intake Form	February 2018
2018 Housing Supply Plan	June 2018
2019 Housing Supply Plan	April 2019
2020 Housing Supply Plan	January 2020

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 6/30/2019, the County had \$177,218,969 in capital assets. It's estimated this figure will grow to approximately \$190,000,000 by 6/30/20. 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 FY2021 include:

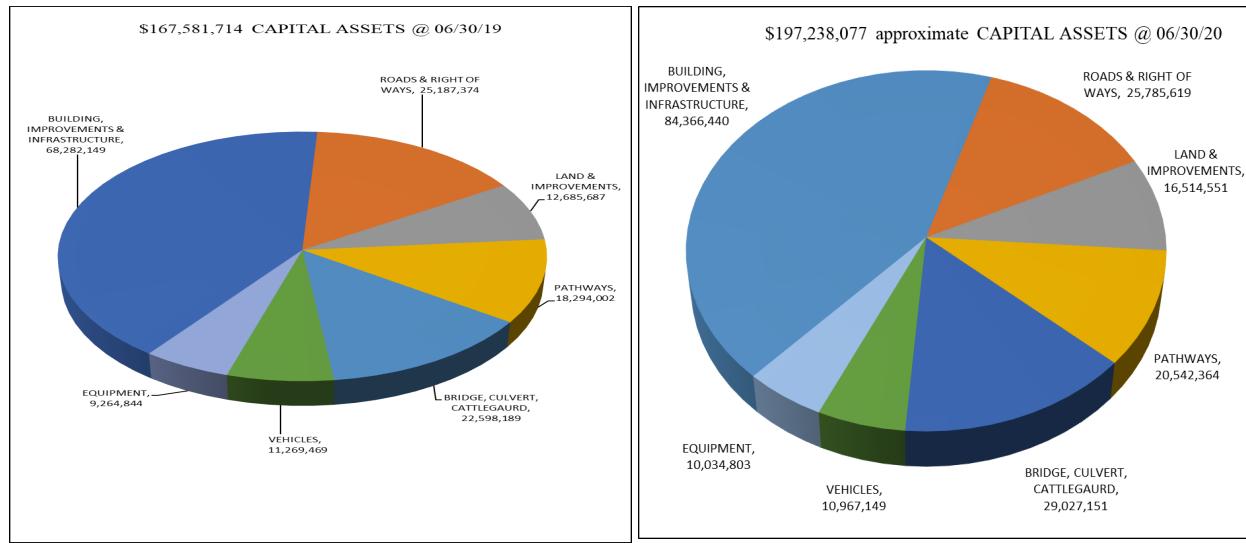
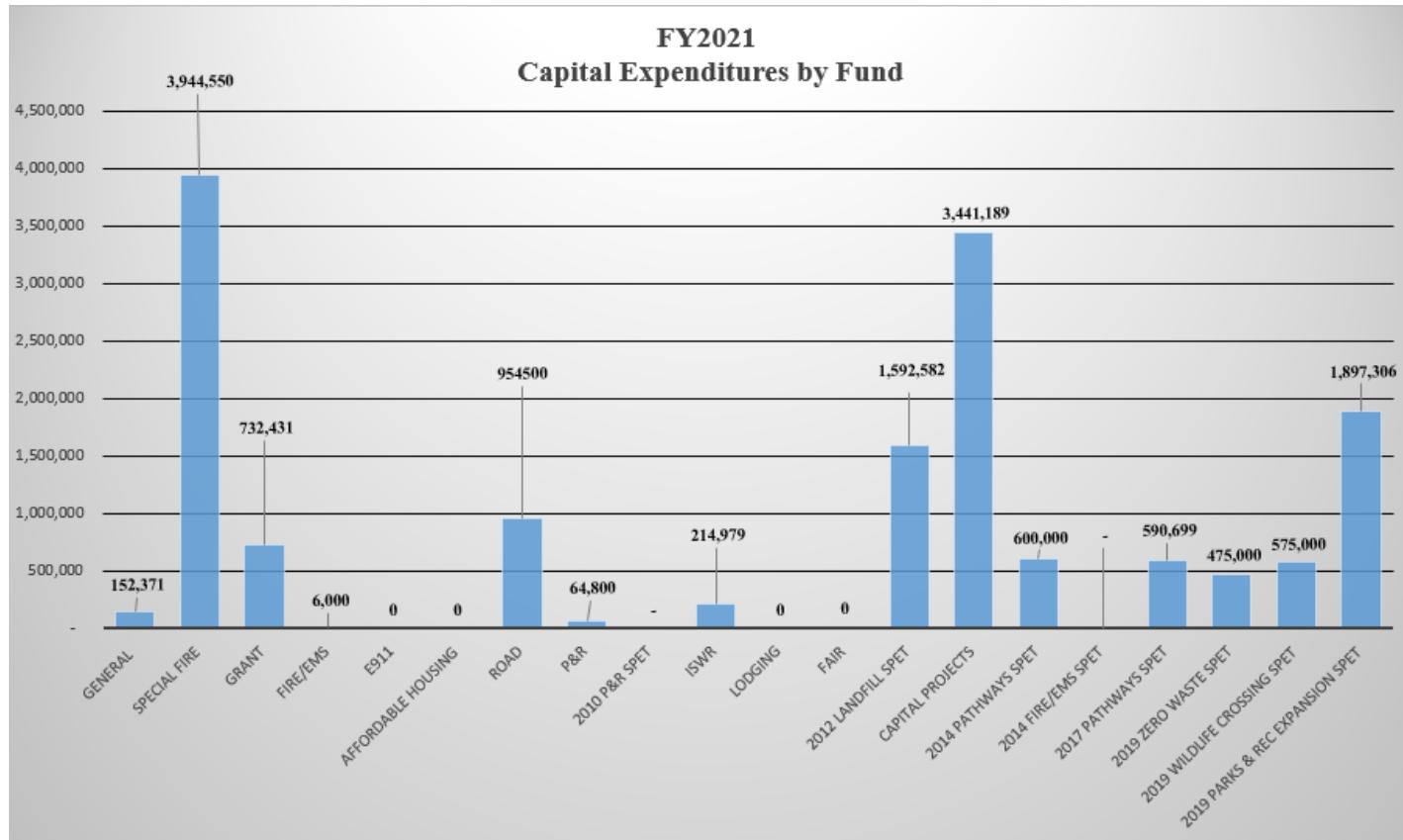
\$3,923,266	Fire Station 1 Remodel/Construction
\$2,325,013	Landfill Closure
\$800,000	Tribal Trails Connector
\$500,000	Cattleman's Bridge
\$150,000	Pathways Sealcoating
\$85,000	Mosquito Creek Bridge
\$75,000	WY22 Wilson to Snake River
\$60,000	Batch Plant Road
\$50,000	Spring Gulch Road
\$30,000	Pathway Repair & Maintenance
\$27,500	Wilson Bridge Approach
\$22,500	Wilson Bridge – TOJ
\$20,000	Stockpile
\$10,000	Signage/Pavement Marking

Significant nonrecurring, budgeted capital funded through Special Revenue and SPET Funds for FY2021 include:

\$600,000	South Park Loop
\$590,699	S89 Path Reallocation
\$200,000	Hoback Bridge
\$168,685	Parks Maintenance
\$65,000	Swinging Bridge
\$648,410	Recreation Center Maintenance
\$17,600	Parks & recreation Small Capital Projects

The County has \$15,241,407 budgeted for capital expenditures for FY2021. 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 2020-2021 CAPITAL EXPENDITURES		
FUND #	FUND	COST \$
Fund 10	GENERAL	152,371
Fund 11	SPECIAL FIRE	3,944,550
Fund 12	GRANT	732,431
Fund 13	FIRE/EMS	6,000
Fund 16	E911	-
Fund 17	AFFORDABLE HOUSING	-
Fund 18	ROAD	954,500
Fund 19	P&R	64,800
Fund 29	2010 P&R SPET	-
Fund 30	ISWR	214,979
Fund 31	LODGING	-
Fund 32	FAIR	-
Fund 34	2012 LANDFILL SPET	1,592,582
Fund 37	CAPITAL PROJECTS	3,441,189
Fund 38	2014 PATHWAYS SPET	600,000
Fund 39	2014 Fire/EMS SPET	-
Fund 40	2017 PATHWAYS SPET	590,699
Fund 44	2019 Zero Waste SPET	475,000
Fund 45	2019 Wildlife Crossing SPET	575,000
Fund 46	2019 Parks & Rec Expansion SPET	1,897,306
Total		15,241,407



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 50](#)) 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 FY2021-25 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 19](#) for Capital Improvement Plan policy information and [Appendix G](#) for the Master Consolidated CIP for FY2021-25). 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 FY2021, the estimated cost on the operating budget for maintenance, repairs, and ongoing yearly operations from the CIP is \$192,025. The estimated cost on the operating budget for Planning is \$1,733,950 (see [page 25 and 26](#) for Implementation Work Plan for FY2021 information).

FY2021-2025 MASTER CONSOLIDATED CIP

EST. ANNUAL OPERATING & MAINT COSTS
\$ 192,025

from last page of [Appendix G](#)

Implementation Work Plan for FY2021
Total County Planning Costs for FY2021 = \$,1733,950

from FY2021 Implementation Work Plan on [page 26](#)

It is with the help of the BCC's Areas of Focus, 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 305.82 FTEs included in FY2021 which account for approximately \$30,877,717 in salary and benefits expenditures, or \$100,967 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 2018, mandatory employer contributions to the State retirement system were increased to 9.12%. The mandatory employee contribution is 9.0%. The portion that the County covers on behalf of the employee's contribution is 5.57% for FY2020.

The FY2021 adopted budget includes a net decrease of 7.54 full-time equivalents. Greater accuracy was employed in tracking replacement versus supplemental FTE hours in FY2019 and has continued in FY2021.

The changes from FY2020 to FY2021 include:

- 0.03 increase in Health Department
- 1.0 decrease in Planning & Building
- 6.56 decrease in Parks and Recreation

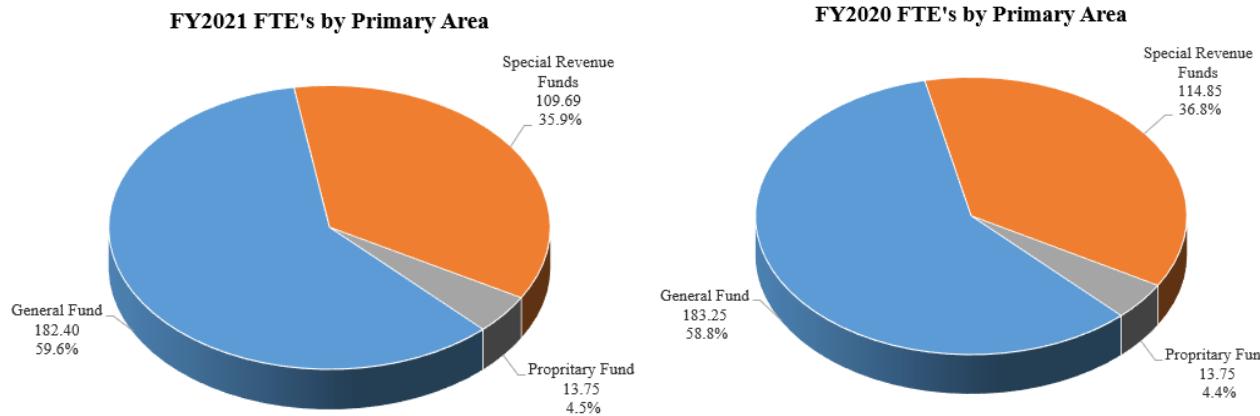
Summary of Full-Time Equivalent Positions

	FY2017 Authorized	FY2018 Authorized	FY2019 Authorized	FY2020 Authorized	FY2021 Authorized	FY2020 to FY2021 Diff
General Fund						
County Commissioners	6.00	4.00	2.00	2.00	2.00	0.000
County Clerk	12.00	12.00	12.00	13.00	13.00	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	39.80	38.80	40.00	40.00	0.000
County Attorney	9.00	9.00	9.00	10.00	10.00	0.000
Sheriff Communications	16.80	16.00	16.00	16.00	16.00	0.000
Engineering Services	4.00	5.50	5.50	5.50	5.50	0.000
County Coroner	0.10	0.10	0.10	0.10	0.10	0.000
Agricultural-Extension	1.80	0.00	0.00	0.00	0.00	0.000
Clerk of Court	4.50	4.50	4.50	4.50	4.50	0.000
Drug Court	0.80	0.80	0.80	1.00	1.00	0.000
Road & Levee	4.00	3.50	3.50	3.50	3.50	0.000
Board of Prisoners/Jail	18.00	18.00	18.90	18.00	18.00	0.000
Health Department	13.40	13.95	14.80	18.95	18.98	0.030
General Services	0.00	0.00	2.00	2.00	2.00	0.000
Information Systems	4.00	5.00	5.00	7.00	7.00	0.000
Planning & Building	14.88	15.88	16.00	18.00	17.00	-1.000
Human Resources	0.00	3.00	3.00	3.00	3.00	0.000
Women, Infants & Children	0.80	0.00	0.00	0.00	0.00	0.000
Emergency Management	3.00	2.00	2.00	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	169.68	171.83	172.70	183.35	182.38	-0.970
Special Revenue Funds						
Parks and Recreation Fund	57.37	60.54	59.45	60.02	53.46	-6.560
Fire/EMS Fund	37.50	37.20	38.20	46.90	46.90	0.000
Housing Authority Fund	5.00	5.00	5.00	5.00	5.00	0.000
County Fair Fund	4.00	4.33	4.18	4.33	4.33	0.000
Total Special Revenue Funds	103.87	107.07	106.83	116.25	109.69	-6.560
Proprietary Fund						
Integrated Solid Waste and Recycling Fund	12.73	12.73	12.75	13.75	13.75	0.000
Total Primary Government	286.28	291.63	292.28	313.35	305.82	-7.530
Elected Officials	12.00	12.00	12.00	12.00	12.00	0.000
Total	298.28	303.63	304.28	325.35	317.82	-7.530

* Total does not include component unit, Teton Library which employs approximately 32 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

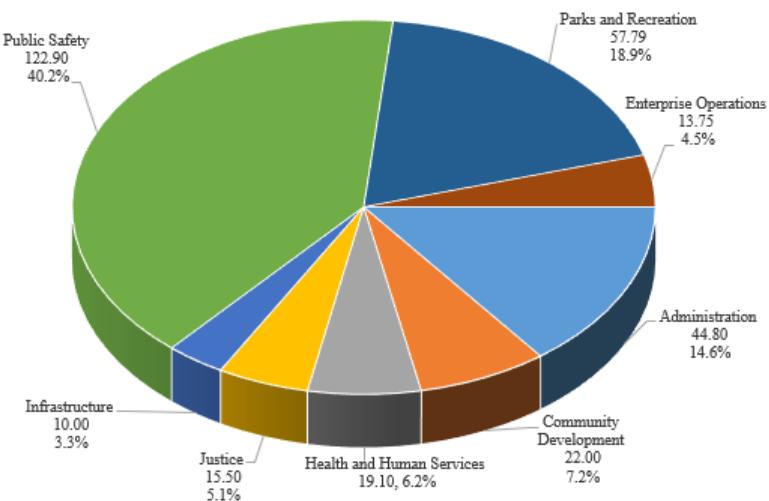
Infrastructure consists of: Engineering Services, Road & Levee, and Pathways

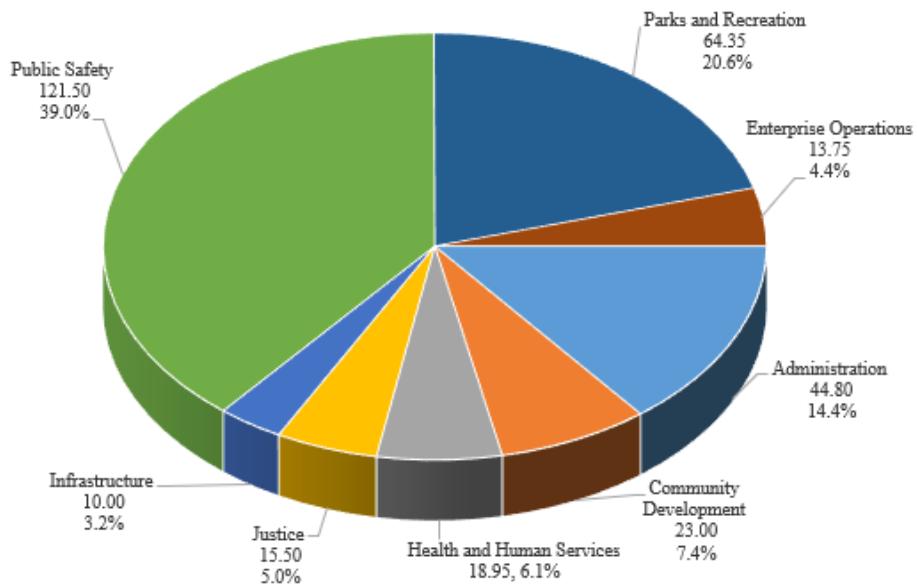
Public Safety consists of: County Sheriff, Sheriff Communications, Board of Prisoners/Jail, Emergency Management, and Fire/EMS

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

Enterprise Operations consists of: Integrated Solid Waste and Recycling

FY2021 FTE's by Service Area



FY2020 FTE's by Service Area**FTE's by Service Area**

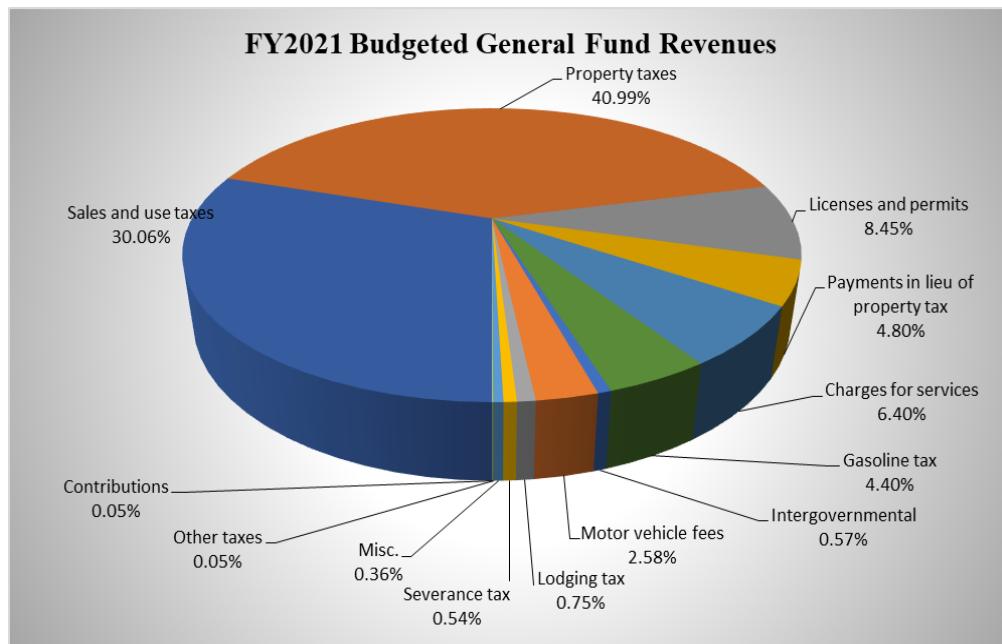
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2020	FY2021	FY2021
	Authorized	Authorized	Authorized	Authorized	Authorized	Percentages	Authorized	Percentages
Administration	38.20	39.80	41.80	41.80	44.80	14.4%	44.80	14.6%
Community Development	14.88	19.88	20.88	21.00	23.00	7.4%	22.00	7.2%
Health and Human Services	16.10	16.10	14.05	14.90	18.95	6.1%	19.10	6.2%
Justice	14.80	14.30	14.30	14.30	15.50	5.0%	15.50	5.1%
Infrastructure	9.60	9.00	10.00	10.00	10.00	3.2%	10.00	3.3%
Public Safety	112.85	113.10	113.00	113.90	121.50	39.0%	122.90	40.2%
Parks and Recreation	65.57	61.37	64.87	63.63	64.35	20.6%	57.79	18.9%
Enterprise Operations	11.73	12.73	12.73	12.75	13.75	4.4%	13.75	4.5%
	283.73	286.28	291.63	292.28	311.85	100.0%	305.84	100.0%

As the charts indicate, Public Safety is the largest service area consisting of the most FTE's, at 40.2% of current FTE's. Parks and Recreation is the second largest service area, at 18.9% of current FTE's. Administration is the third largest, at 14.6% of current FTE's.

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

General Fund Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Taxes						
Sales and use taxes	\$ 16,887,327	18,857,692	19,663,871	18,538,832	17,030,744	9,725,740
Property taxes	7,926,136	8,861,581	9,457,859	11,396,712	11,474,499	13,259,806
Payments in lieu of property tax	2,369,980	2,341,669	2,411,700	2,436,687	2,427,488	1,551,400
Gasoline tax	1,278,525	1,380,334	1,526,352	1,525,000	1,493,018	1,425,000
Severance tax	210,604	210,037	209,874	209,420	209,420	175,000
Motor vehicle fees	872,397	969,373	921,948	985,417	1,012,679	833,500
Lodging tax	411,969	480,558	477,583	427,546	411,642	244,110
Other taxes	14,905	22,696	16,490	19,000	19,677	17,500
Total taxes	29,971,843	33,123,940	34,685,677	35,538,614	34,079,167	27,232,056
Other Revenues						
Intergovernmental	628,305	424,084	280,470	268,606	267,418	183,500
Charges for services	2,032,038	2,036,851	2,081,622	2,763,252	1,882,913	2,069,618
Licenses and permits	3,359,943	3,216,957	3,108,769	3,021,218	2,512,395	2,734,469
Contributions	0	0	0	16,000	16,150	16,000
Miscellaneous	240,071	689,283	489,804	469,589	612,854	116,000
Total revenues	36,232,200	39,491,115	40,646,342	42,077,279	39,370,897	32,351,643
Other Financing Sources						
Transfer from Grants Fund	370,979	452,711	655,085	899,212	791,648	1,028,328
Transfer from Fire/EMS Fund	185,302	120,254	148,230	348,281	140,449	186,000
Transfer from E911 Fund	0	0	0	0	0	0
Transfer from Lodging Tax	0	11,898	0	0	0	0
Transfer from Fund Benefits Reimburse	1,932,068	1,989,690	1,895,015	2,037,646	2,174,619	2,096,850
Total inflow	\$ 38,720,549	42,065,668	43,344,672	45,362,418	42,477,613	35,662,821

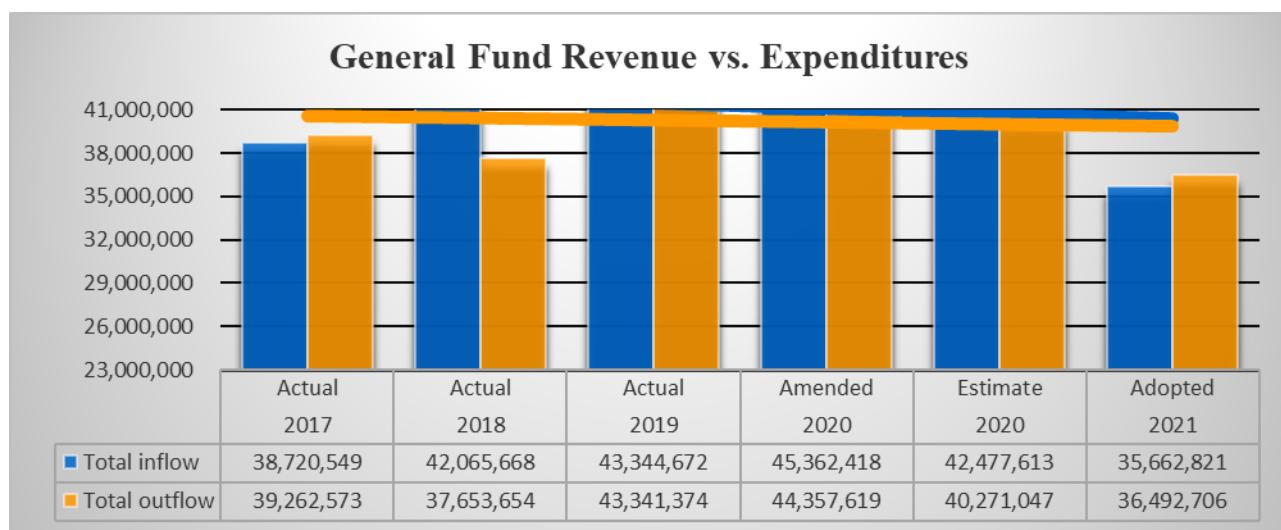


General Fund Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Administration						
General Administration	\$ 5,925,386	6,015,571	6,050,830	5,973,122	5,127,139	5,676,065
County Commissioners	992,578	852,406	679,887	781,004	682,699	802,855
County Clerk	1,025,814	857,148	990,494	1,052,639	976,255	1,149,850
County Treasurer	701,670	702,812	700,163	783,198	723,966	749,688
County Assessor	546,838	581,859	548,934	580,046	565,543	671,297
Information Systems	380,160	549,310	575,512	747,168	658,055	706,278
Facilities Maintenance	1,133,625	1,174,145	1,244,950	1,238,770	1,122,526	1,175,158
Human Resources	575	343,862	348,573	467,553	407,559	482,952
General services	0	0	158,102	217,754	201,817	220,143
General projects	424,390	250,548	283,463	331,426	330,376	241,925
Contingency	0	0	0	106,078	0	1,390,833
Reserve	0	0	0	400,558	0	0
Total administration	11,131,036	11,327,661	11,580,908	12,679,316	10,795,935	13,267,044
Community development						
County Planner	1,609,261	1,703,947	1,399,318	1,862,347	1,381,249	1,828,596
Community Development	974,246	1,065,072	1,013,564	781,651	808,413	728,766
Total community development	2,583,507	2,769,019	2,412,882	2,643,998	2,189,662	2,557,362
Health and human services						
Public and environmental health	1,327,710	1,405,264	1,576,999	2,301,277	1,891,426	2,169,849
Human services	1,145,219	1,358,869	1,396,611	1,471,333	1,440,687	1,540,523
Agricultural extension	126,468	154,619	133,150	212,449	169,617	171,651
County coroner	153,329	157,234	187,808	223,369	168,857	210,659
Women, Infants, & Children Program	27,957	8,148	5,654	10,930	3,461	11,246
Health officer	7,203	6,930	6,930	7,230	6,930	9,900
Total health and human services	2,787,886	3,091,064	3,307,152	4,226,588	3,680,978	4,113,828
Justice						
County attorney	1,196,970	1,208,742	1,129,240	1,374,333	1,295,874	1,444,310
Clerk of district court	528,067	539,635	567,792	621,538	561,317	629,185
Drug Court	128,574	133,510	117,675	171,847	113,954	132,147
Circuit court	3,188	945	996	1,000	957	0
Total justice	1,856,799	1,882,832	1,815,703	2,168,718	1,972,102	2,205,642
Infrastructure						
Road and bridge	1,811,736	1,837,782	1,671,758	1,832,408	1,670,625	1,311,169
County engineer	519,132	784,112	689,446	1,059,672	868,167	869,973
Pathways	159,395	137,565	146,404	202,510	128,486	159,216
Total infrastructure	2,490,263	2,759,459	2,507,608	3,094,590	2,667,278	2,340,358
Public safety						
County sheriff	4,497,277	4,416,929	4,507,110	4,896,844	4,691,492	4,662,013
Sheriff - communications	967,352	978,524	948,812	1,447,696	866,937	1,274,586
Board of prisoners and jail	1,584,741	1,635,269	1,676,808	1,910,154	1,786,094	1,958,314
Emergency management	274,915	221,921	218,918	229,404	221,975	240,016
Total public safety	7,324,285	7,252,643	7,351,648	8,484,098	7,566,498	8,134,929
Total expenditures	28,173,775	29,082,678	28,975,900	33,297,308	28,872,453	32,619,163
Other financing uses:						
Transfer to capital projects fund	7,670,239	5,191,619	10,661,607	6,983,375	7,396,370	30,000
Transfer to Fire/EMS fund	1,461,655	1,682,015	2,025,489	2,164,533	2,089,821	1,976,671
Transfer to parks and recreation fund	1,476,734	1,331,955	1,601,304	1,596,672	1,596,672	1,558,993
Transfer to affordable housing fund	480,170	365,387	77,074	315,731	315,731	307,879
Total outflow	\$ 39,262,573	37,653,654	43,341,374	44,357,619	40,271,047	36,492,706

General Fund Summary

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Total revenues	\$ 36,232,200	39,491,115	40,646,342	42,077,279	39,370,897	32,351,643
General fund expenditures:						
Administration	11,131,036	11,327,661	11,580,908	12,679,316	10,795,935	13,267,044
Community development	2,583,507	2,769,019	2,412,882	2,643,998	2,189,662	2,557,362
Health and human services	2,787,886	3,091,064	3,307,152	4,226,588	3,680,978	4,113,828
Justice	1,856,799	1,882,832	1,815,703	2,168,718	1,972,102	2,205,642
Infrastructure	2,490,263	2,759,459	2,507,608	3,094,590	2,667,278	2,340,358
Public safety	7,324,285	7,252,643	7,351,648	8,484,098	7,566,498	8,134,929
Total expenditures	28,173,775	29,082,678	28,975,900	33,297,308	28,872,453	32,619,163
Excess of revenues over expenditures	8,058,425	10,408,437	11,670,442	8,779,971	10,498,444	(267,520)
Other financing sources (uses):						
Transfer from other funds	2,488,349	2,574,553	2,698,330	3,285,139	3,106,716	3,311,178
Transfer to other funds	(11,088,798)	(8,570,976)	(14,365,474)	(11,060,311)	(11,398,594)	(3,873,543)
Total other financing sources (uses):	(8,600,449)	(5,996,423)	(11,667,144)	(7,775,172)	(8,291,878)	(562,365)
Change in fund balance	(542,024)	4,412,014	3,297	1,004,799	2,206,566	(829,885)
Beginning fund balance	22,299,586	21,757,562	26,169,576	26,172,873	26,172,873	26,172,873
Ending fund balance	\$ 21,757,562	26,169,576	26,172,873	27,177,672	28,379,439	25,342,988



TETON COUNTY
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
BUDGET FOR FISCAL YEAR 2021

	General	Special Revenue	Capital Projects	Proprietary	Total Governmental Funds
Revenues:					
Sales and use taxes	\$ 9,725,740	732,297	2,947,306	0	13,405,343
Property taxes	13,259,806	766,856	0	0	14,026,662
Other taxes	4,246,510	550,000	0	0	4,796,510
Intergovernmental	183,500	2,051,359	0	0	2,234,859
Charges for services	2,069,618	6,666,420	0	5,009,680	13,745,718
Licenses and permits	2,734,469	144,188	0	0	2,878,657
Contributions	16,000	216,000	0	131,350	363,350
Miscellaneous	116,000	385,427	30,600	34,000	566,027
Total revenues	32,351,643	11,512,547	2,977,906	5,175,030	52,017,126
Expenditures:					
Administration	13,267,044	0	1,267,689	0	14,534,733
Community development	2,557,362	644,780	68,000	0	3,270,142
Health and human services	4,113,828	9,600	177,500	5,175,030	9,475,958
Justice	2,205,642	0	0	0	2,205,642
Infrastructure	2,340,358	2,270,597	9,641,547	0	14,252,502
Parks and recreation	0	5,718,568	2,122,306	0	7,840,874
Public safety	8,134,929	8,858,909	43,000	0	17,036,838
Total expenditures	32,619,163	17,502,454	13,320,042	5,175,030	68,616,689
Excess (deficiency) of revenues over expenditures	(267,520)	(5,989,907)	(10,342,136)	0	(16,599,563)
Other financing sources (uses):					
Transfers in	3,311,178	5,088,134	30,000	0	8,429,312
Transfers out	(3,873,543)	(2,126,236)	(37,050)	0	(6,036,829)
Total other financing sources (uses)	(562,365)	2,961,898	(7,050)	0	2,392,483
Change in fund balance	(829,885)	(3,028,009)	(10,349,186)	0	(14,207,080)
Beginning fund balance	26,172,873	16,934,725	17,343,360	5,176,561	65,627,519
Ending fund balance	\$ 25,342,988	13,906,716	6,994,174	5,176,561	51,420,439

TETON COUNTY
CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
BUDGET FOR FISCAL YEAR 2021

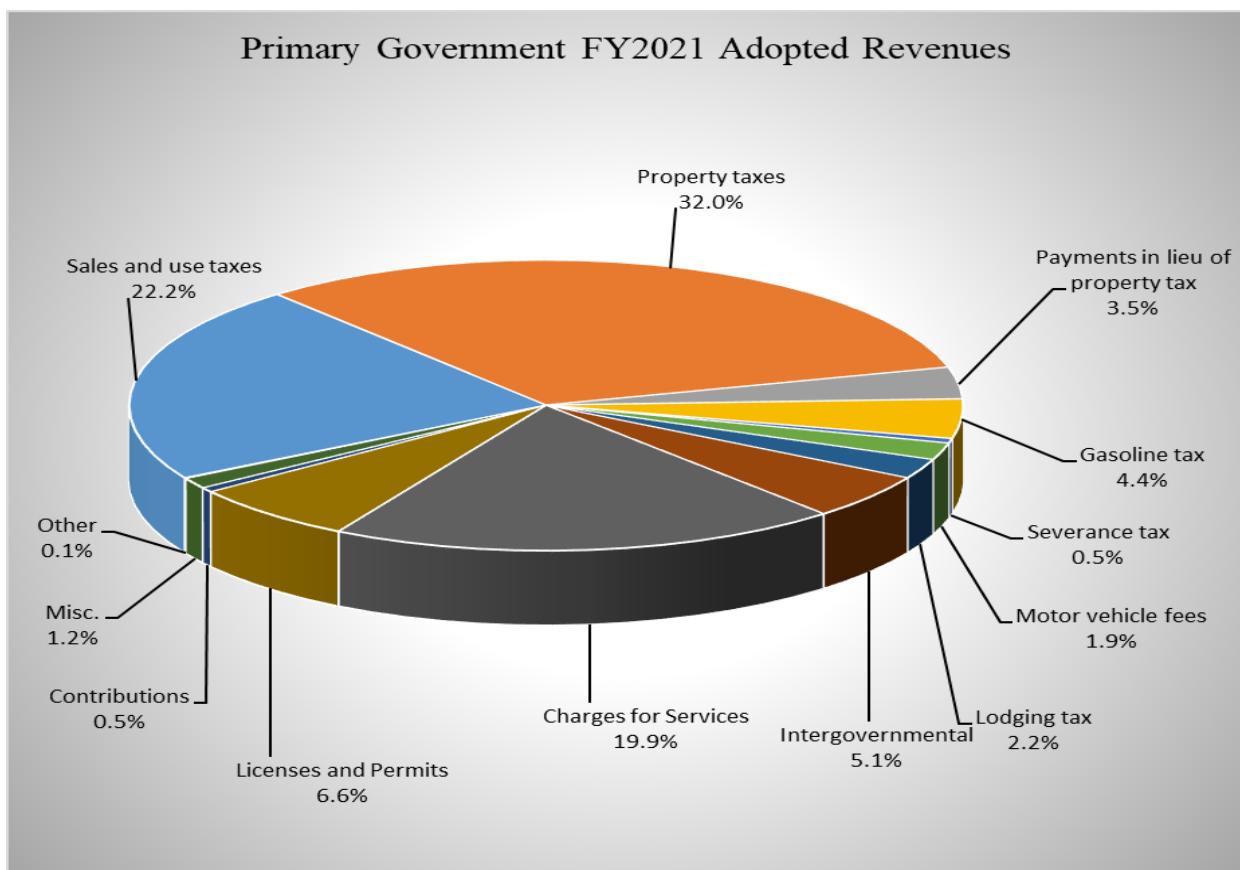
	Special Fire	Grants	Fire/EMS	Enhanced 911	Housing Authority	Road	Parks & Recreation	Lodging Tax	County Fair	Total Special Revenue Funds
Revenues:										
Sales and use taxes	\$ 0	0	0	0	0	0	0	732,297	0	732,297
Property taxes	689,606	0	0	0	0	0	0	0	77,250	766,856
Other taxes	0	0	0	0	0	550,000	0	0	0	550,000
Intergovernmental	0	1,913,559	0	0	0	112,000	25,800	0	0	2,051,359
Charges for services	1,144,599	0	2,003,853	250,000	306,901	0	2,805,567	0	155,500	6,666,420
Licenses and permits	0	0	0	0	0	0	144,188	0	0	144,188
Contributions	0	0	209,000	0	0	0	7,000	0	0	216,000
Miscellaneous	8,600	0	10,500	3,650	337,897	10,000	1,030	2,500	11,250	385,427
Total revenues	1,842,805	1,913,559	2,223,353	253,650	644,798	672,000	2,983,585	734,797	244,000	11,512,547
Expenditures:										
Community development	0	0	0	0	644,780	0	0	0	0	644,780
Health and human services	0	9,600	0	0	0	0	0	0	0	9,600
Infrastructure	0	732,431	0	0	0	954,500	0	583,666	0	2,270,597
Parks and recreation	0	25,000	0	0	0	0	4,931,327	222,800	539,441	5,718,568
Public safety	4,421,819	364,656	3,882,730	189,704	0	0	0	0	0	8,858,909
Total expenditures	4,421,819	1,131,687	3,882,730	189,704	644,780	954,500	4,931,327	806,466	539,441	17,502,454
Excess (deficiency) of revenues over expenditures	(2,579,014)	781,872	(1,659,377)	63,946	18	(282,500)	(1,947,742)	(71,669)	(295,441)	(5,989,907)
Other financing sources (uses):										
Transfers in	0	0	2,140,391	0	1,000,000	0	1,947,743	0	0	5,088,134
Transfers out	0	(781,872)	(839,364)	0	0	0	0	(505,000)	0	(2,126,236)
Total other financing sources (uses)	0	(781,872)	1,301,027	0	1,000,000	0	1,947,743	(505,000)	0	2,961,898
Change in fund balance	(2,579,014)	0	(358,350)	63,946	1,000,018	(282,500)	1	(576,669)	(295,441)	(3,028,009)
Beginning fund balance	2,312,568	0	1,395,354	771,837	6,448,172	3,067,380	684,728	558,602	1,696,084	16,934,725
Ending fund balance	\$ (266,446)	0	1,037,004	835,783	7,448,190	2,784,880	684,729	(18,067)	1,400,643	13,906,716

TETON COUNTY
CHANGES IN FUND BALANCES
CAPITAL PROJECT FUNDS
BUDGET FOR FISCAL YEAR 2021

	2010 Pathways Capital Projects	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 Repair Specific Tax Fund	2017 Parks & Recreation Housing Specific Tax Fund	2017 Parks & Recreation Road Zero Waste Tax Fund	2019 Wildlife Crossings Specific Tax Fund	2019 & Rec Expansion Specific Tax Fund	2019 Parks Housing Specific Tax Fund	Total Non-major Governmental Funds
Revenues:														
Sales and use taxes	\$ 0	0	0	0	0	0	0	0	0	0	475,000	575,000	1,897,306	2,947,306
Miscellaneous	25,000	0	250	0	1,500	500	0	500	2,500	0	0	250	100	0
Total revenues	25,000	0	250	0	1,500	500	0	500	2,500	0	0	475,250	575,100	1,897,306
Expenditures:														
Administration	1,267,689	0	0	0	0	0	0	0	0	0	0	0	0	1,267,689
Community development	68,000	0	0	0	0	0	0	0	0	0	0	0	0	68,000
Health and human services	177,500	0	0	0	0	0	0	0	0	0	0	0	0	177,500
Infrastructure	1,885,000	0	0	0	1,592,582	600,000	0	590,699	3,923,266	0	0	475,000	575,000	0
Parks and recreation	0	0	225,000	0	0	0	0	0	0	0	0	0	0	1,897,306
Public safety	43,000	0	0	0	0	0	0	0	0	0	0	0	0	43,000
Total expenditures	3,441,189	0	225,000	0	1,592,582	600,000	0	590,699	3,923,266	0	0	475,000	575,000	1,897,306
Excess (deficiency) of revenues over expenditures	(3,416,189)	0	(224,750)	0	(1,591,082)	(599,500)	0	(590,199)	(3,920,766)	0	0	250	100	0
Other financing sources (uses):														
Transfers in	30,000	0	0	0	0	0	0	0	0	0	0	0	0	30,000
Transfers out	(37,050)	0	0	0	0	0	0	0	0	0	0	0	0	(37,050)
Total other financing sources (uses)	(7,050)	0	0	0	0	0	0	0	0	0	0	0	0	(7,050)
Change in fund balance	(3,423,239)	0	(224,750)	0	(1,591,082)	(599,500)	0	(590,199)	(3,920,766)	0	0	250	100	0
Beginning fund balance	15,012,862	0	226,947	0	2,032,387	620,696	0	688,397	(1,237,929)	0	(0)	0	0	17,343,360
Ending fund balance	11,589,623	0	2,197	0	441,305	21,196	0	98,198	(5,158,695)	0	(0)	250	100	0
														6,994,174

Primary Government Operating Revenue Summary

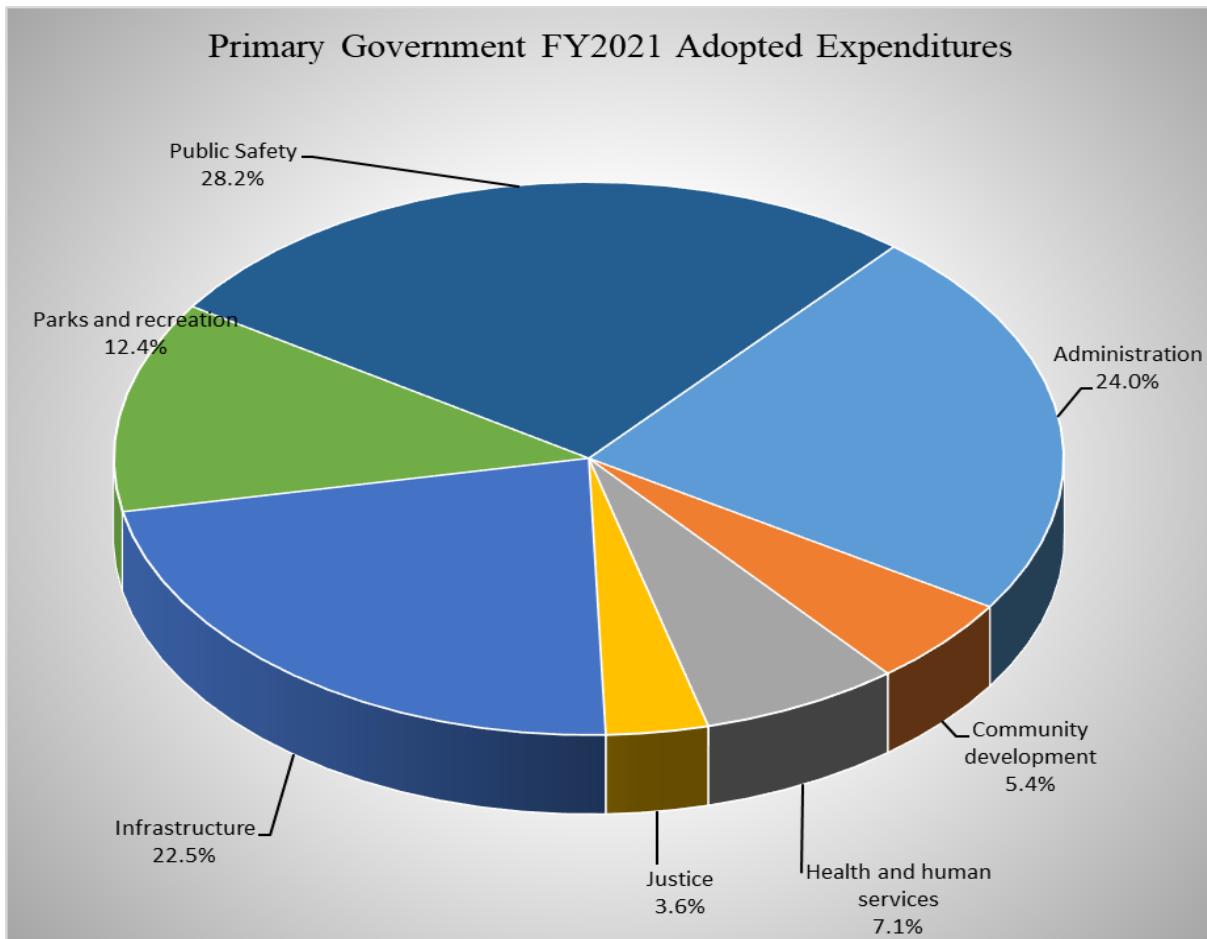
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	18,918,743	18,857,692	19,663,871	18,538,832	17,030,744	9,725,740
Property taxes	9,135,277	10,145,556	11,061,636	12,954,437	12,957,540	14,026,662
Payments in lieu of property tax	2,369,980	2,341,669	2,411,700	2,436,687	2,427,488	1,551,400
Gasoline tax	1,825,157	1,904,607	2,043,134	2,125,000	1,924,720	1,925,000
Severance tax	291,347	288,787	287,588	286,103	286,103	225,000
Motor vehicle fees	872,397	969,373	921,948	985,417	1,012,679	833,500
Lodging tax	1,647,875	1,922,231	1,910,331	1,892,139	1,646,568	976,407
Other taxes	315,287	362,028	358,507	344,000	440,984	40,000
Intergovernmental	5,456,083	3,698,812	2,685,979	3,532,762	3,054,328	2,234,859
Charges for Services	8,022,692	8,113,465	9,974,176	11,282,165	9,295,869	8,713,538
Licenses and Permits	3,504,425	3,496,782	3,249,068	3,223,218	2,635,975	2,878,657
Contributions	257,508	255,065	220,259	271,109	115,510	232,000
Miscellaneous	3,604,772	4,748,096	7,832,682	3,409,936	3,912,102	531,677
 Total revenues	 56,221,543	 57,104,163	 62,620,879	 61,281,805	 56,740,610	 43,894,440



Note: Schedule excludes interfund transfers

Primary Government Operating Expenditures Summary

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Expenditures:						
Administration	12,065,731	11,857,620	14,702,690	16,660,478	13,420,729	14,534,733
Community development	3,734,113	3,843,472	3,412,882	2,758,998	2,192,815	3,270,142
Health and human services	3,055,575	3,277,455	3,414,751	4,323,688	3,720,742	4,300,928
Justice	1,856,799	1,882,832	1,815,703	2,168,718	1,972,102	2,205,642
Infrastructure	15,743,157	10,876,949	20,026,260	24,354,938	14,837,271	14,252,502
Parks and recreation	5,173,043	5,150,476	7,816,325	11,647,685	9,586,159	7,840,874
Public safety	8,674,802	7,807,501	7,951,679	8,871,972	7,876,949	17,036,838
Total expenses	50,303,219	44,696,305	59,140,290	70,786,477	53,606,767	63,441,659



Note: Schedule excludes interfund transfers

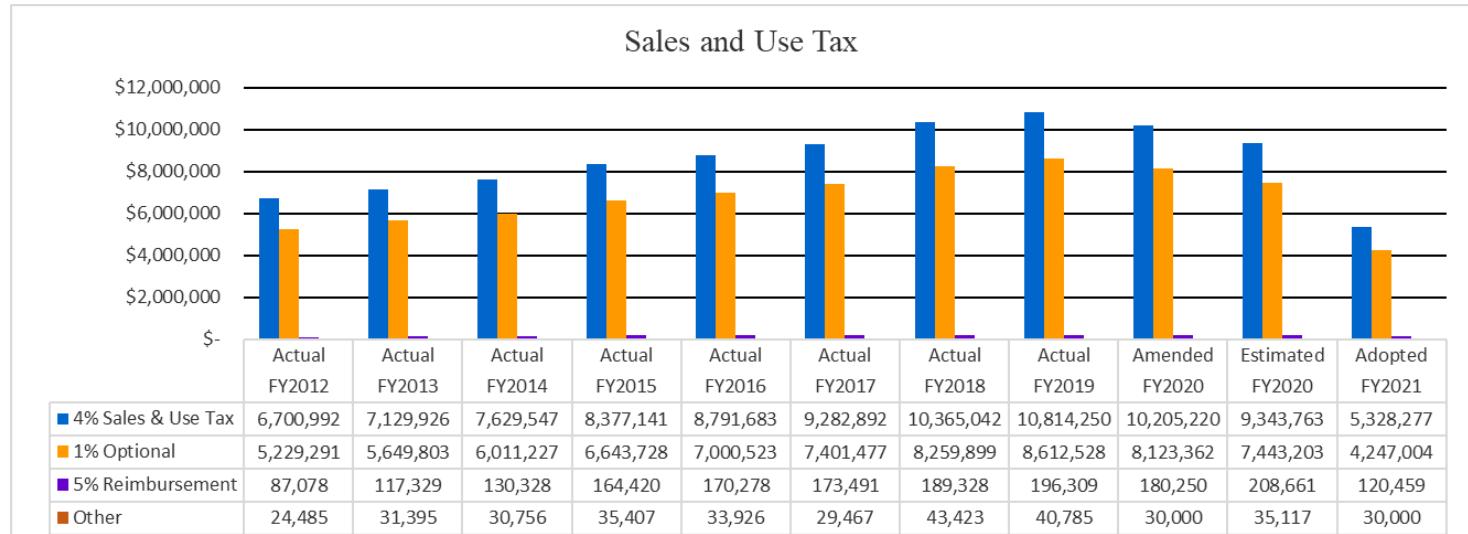
COUNTY REVENUE

Sales Tax Revenues

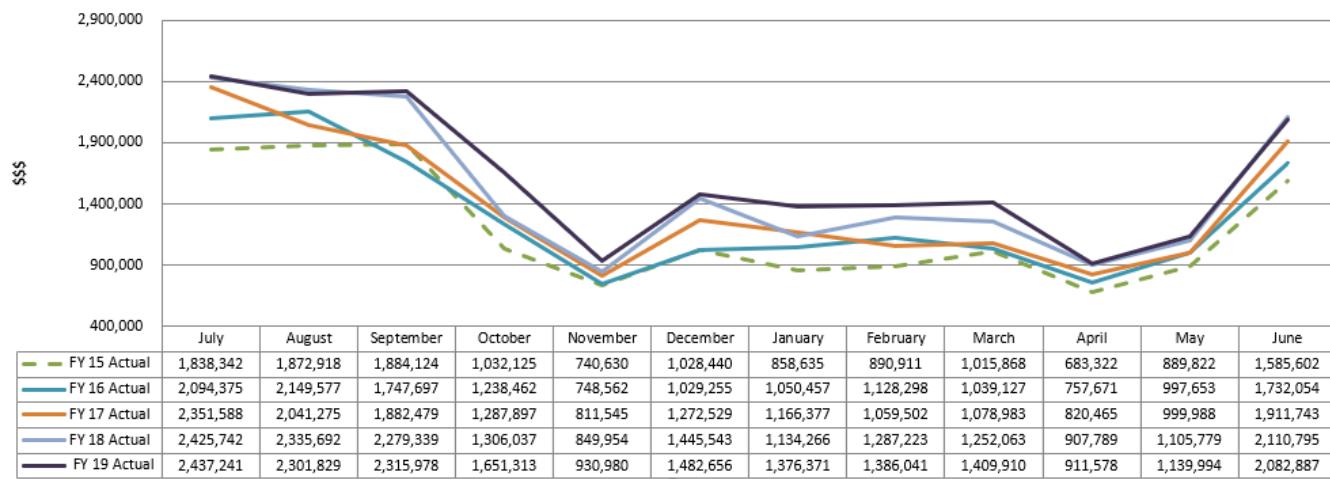
Per Wyo. Stat. § 39-15-111 and 15-211, 30% of the State 4% sales and use tax is returned to cities, towns, and counties, an additional 1% goes directly to counties without municipal distribution, and the remaining 69% is retained by the State. Taxes are distributed monthly by the WY Department of Revenue. 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. Teton County assesses an additional 1% General Purpose Optional Tax. An 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.

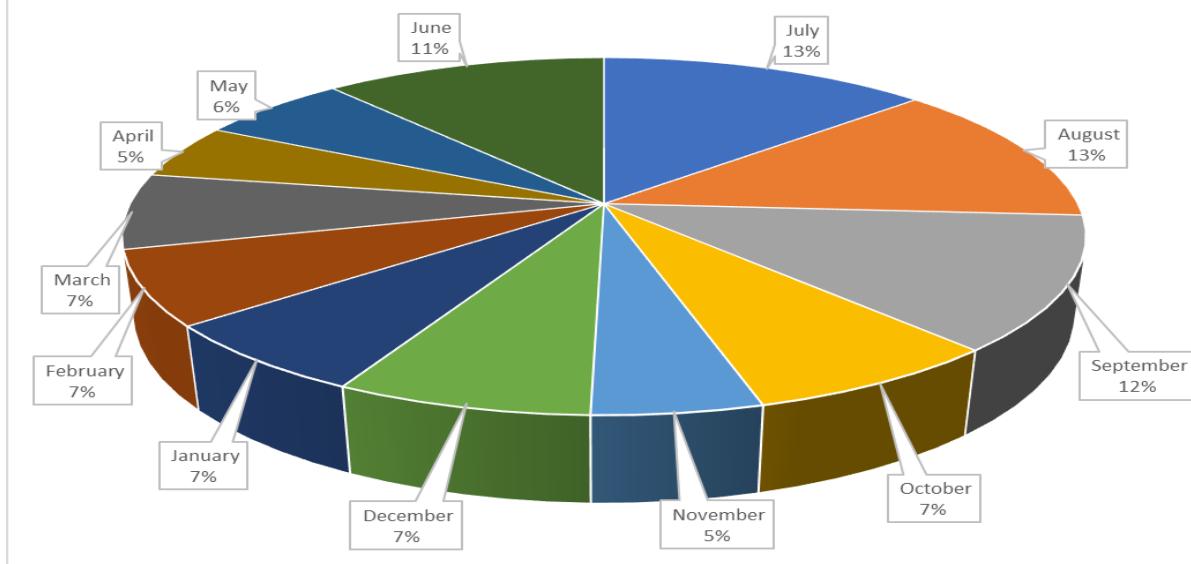
The County's general sales and use tax and the 1% optional tax are deposited into the General Fund to fund operations. The 2008 recession had a significant, lasting effect on sales tax collections thru FY2011. FY2012 thru FY2019 have rebounded to pre-recession levels with increases of 14% in 2012, 6% in 2013, 7% in 2014, 10% in 2015, 5% in 2016, 6% in 2017, 12% in 2018, and 4% in 2019. Due to COVID pandemic impact starting mid fiscal year 2020 an estimated decrease of 2% is expected for 2020. For FY2021, the County is projecting a 47.54% decrease over FY2020 estimated sales tax revenue. Sales and use tax revenue is budgeted to account for 27% of general fund revenues and 27% of general fund appropriations.



Sales & Use Tax Actual thru June



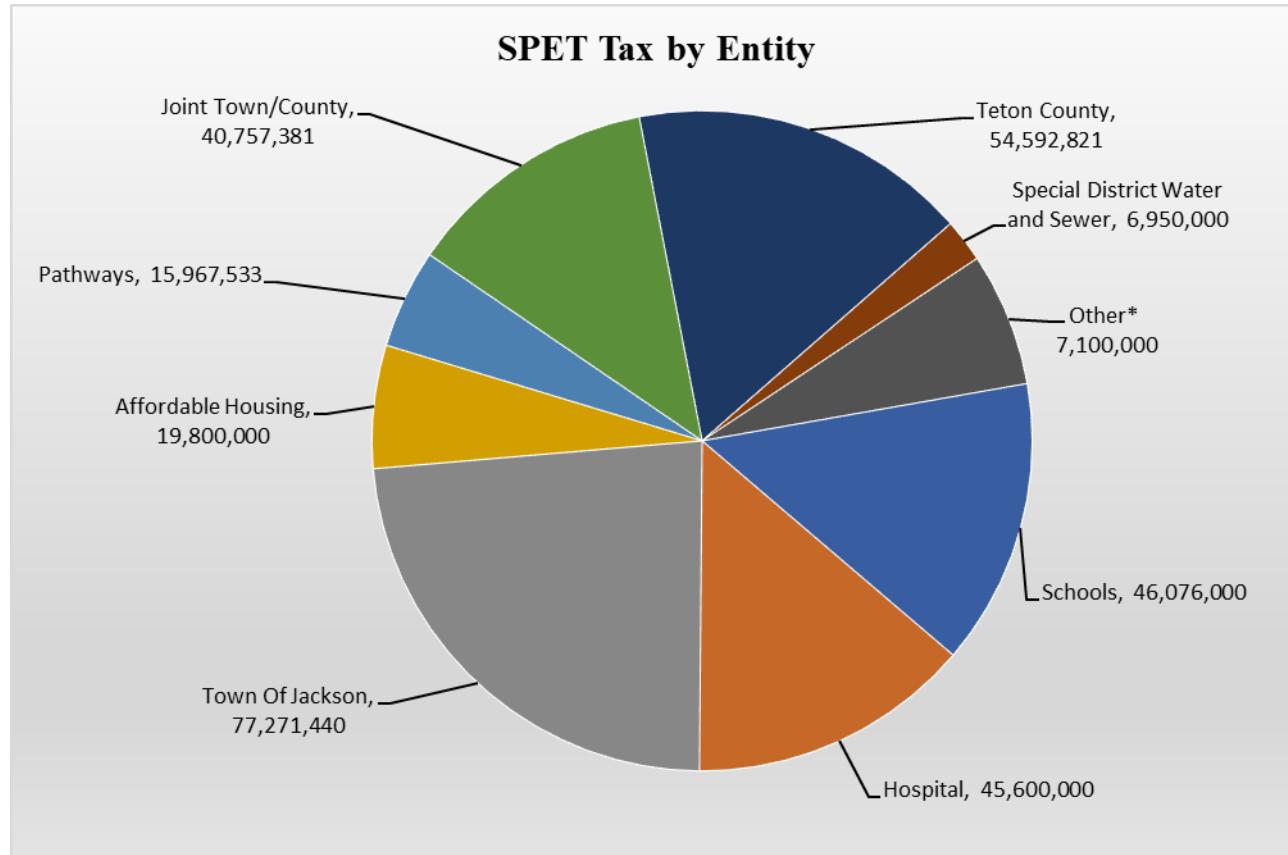
Sales Tax Allocation per Month



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 \$328M 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, however due to COVID pandemic the approximate amount raised may be \$8-9 million.

In the most recent election in 2019, voters approved projects for Town of Jackson, Teton County/Jackson Parks & Recreation, Fire/EMS, Community Housing, Recycling Center, History Museum and Wildlife Crossing projects, totaling \$75M. In 2017, the 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

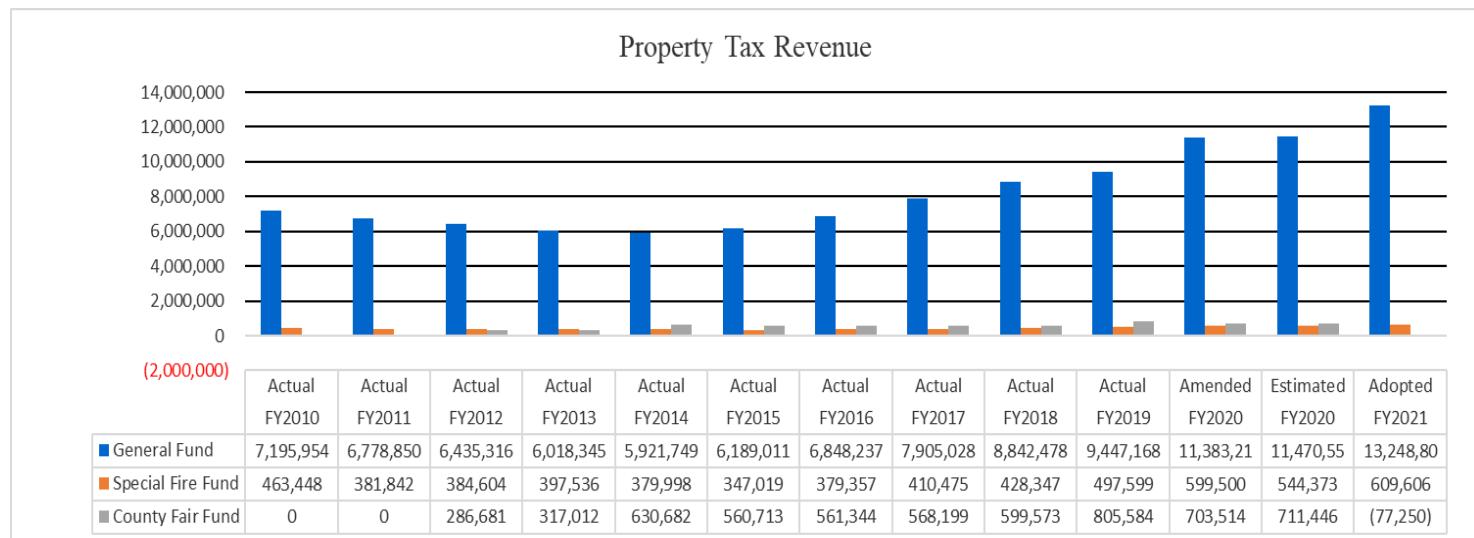
Property Tax Revenues

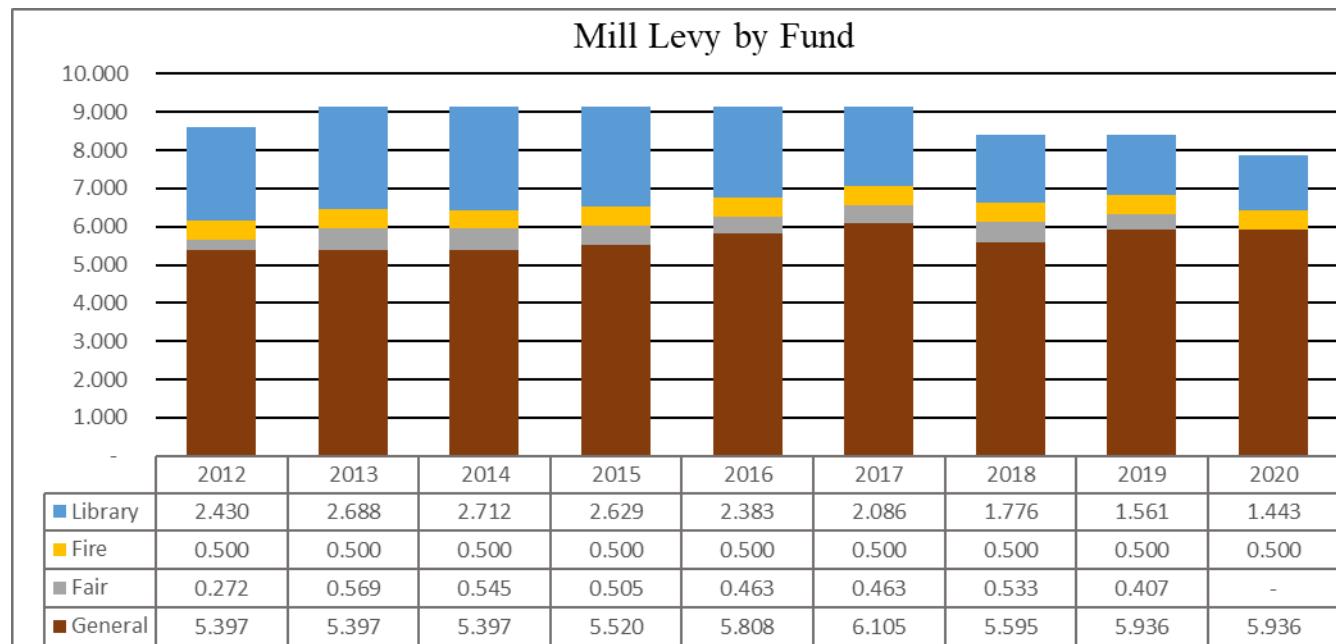
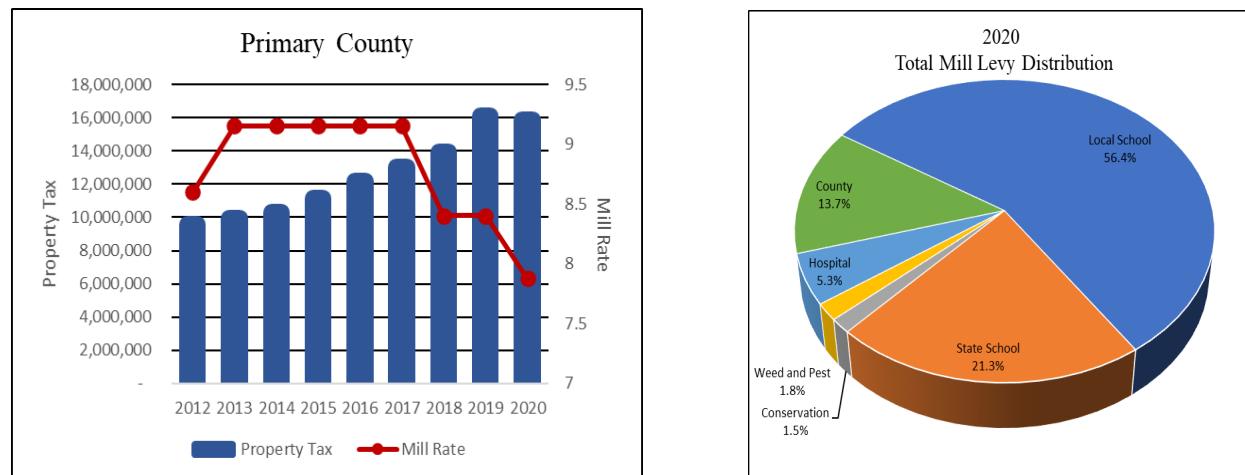
Property tax is an ad valorem tax which is a tax imposed in proportion to the value of the property. In Wyoming, the County Assessor is charged with the responsibility to annually value all property in the County at its fair market value. This value is then applied to the level of assessment, as determined 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.

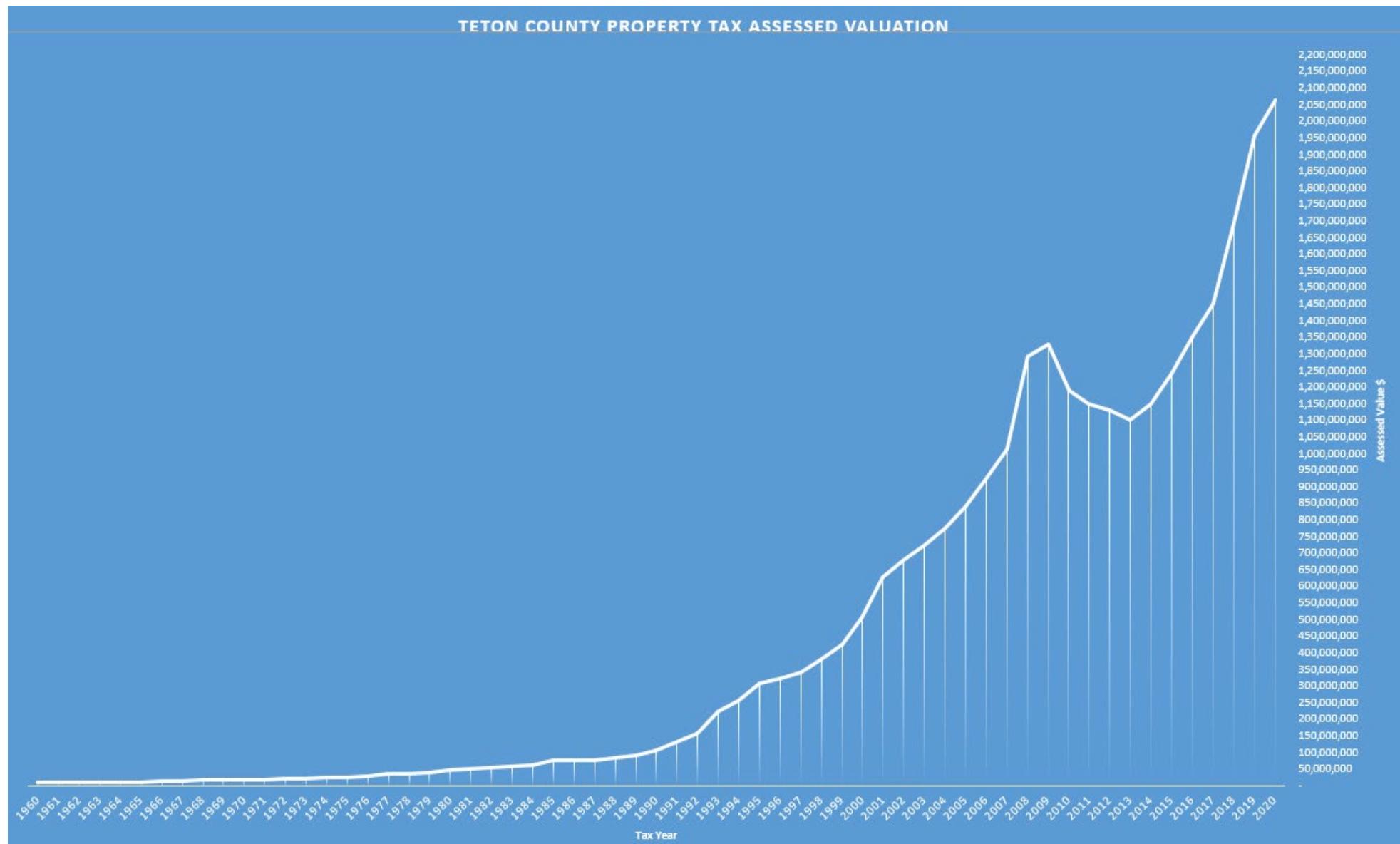
Property tax levies are not official until the WY State Board of Equalization approves the valuations which typically occurs in July of the fiscal year. There is a change in the total mill levy, currently at 8.404 mills. The County does not officially set its property tax rates until the fall, however the BCC makes all budget decisions based on the anticipated mill levy change. The BCC reduced the overall mill levy by 0.525 mills, to 7.879, resulting in decrease in the County's General Fund budget of approximately \$875,000. Mills for the County are for the County General Fund, Fire Fund, Fair Fund, and Library for FY2021. 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 5.5% in 2020. For FY2021, budgeted General Fund property taxes account for 37% of revenues collected and account for 36% of the general fund appropriations.





	Mill Levy Breakdown								
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total Primary Government	6.169	6.466	6.442	6.525	6.771	7.068	6.628	6.843	6.436
Total Component Unit	2.43	2.688	2.712	2.629	2.383	2.086	1.776	1.561	1.443
Total Entity Wide	8.599	9.154	9.154	9.154	9.154	9.154	8.404	8.404	7.879



Payments in Lieu of Property Tax Revenues

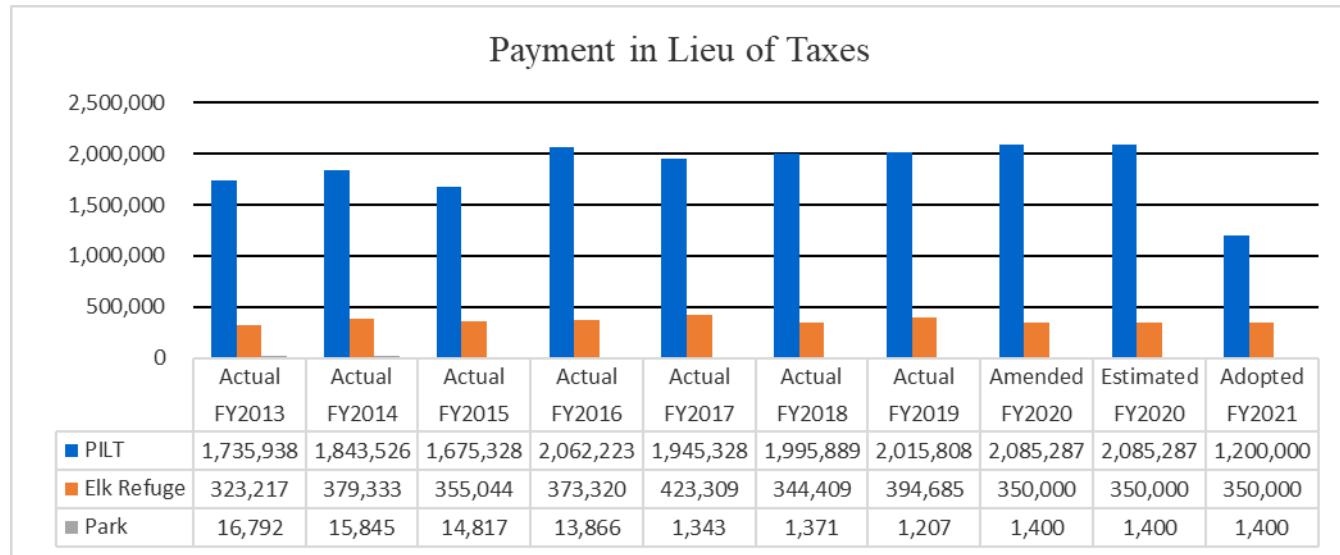
Payments in Lieu of Property Tax (PILT) funds pay for the County's more than 2.5 million acres of property on federal land. The program was initiated by Congress in 1976 to reimburse counties for a portion of the costs associated with having federal land in the County, but with no method to tax for the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

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

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

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

Due to the variation in funding each year, PILT should not be viewed as a revenue source in perpetuity. Once approved, there are two formulas used to determine each county's share. One is a flat rate per acre with no deductions, and one uses a higher rate per acre, but with deductions, including what you receive from Secure Rural Schools funding. Whichever formula provides the county with the largest amount is used. PILT funds are deposited in the General Fund to pay for operations in the same manner as property tax. Given full funding in recent years, the County began budgeting for full funding in FY2015. In FY2021, the County is budgeting for \$1,200,000, consistent with the prior year receipts.

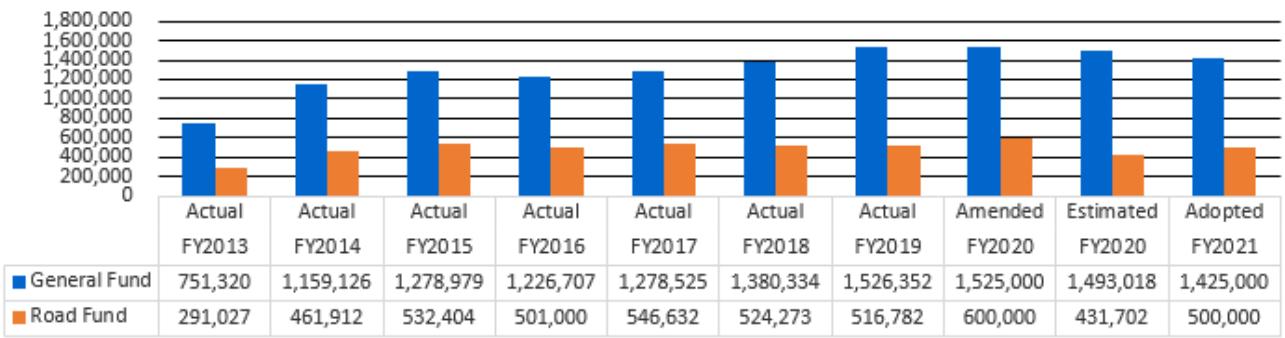


Gasoline & Special Fuel Tax Revenues

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 FY2020 estimates, the County is budgeting \$1,425,000 for FY2021.

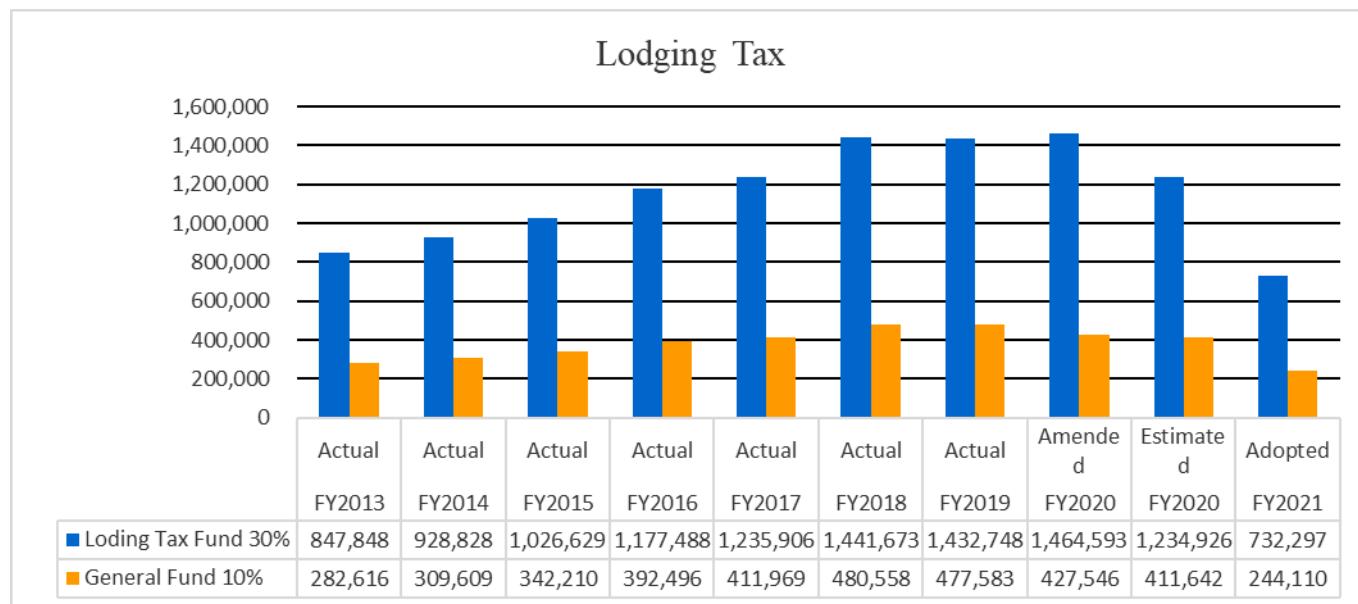
Gasoline Tax



Lodging Tax Revenues

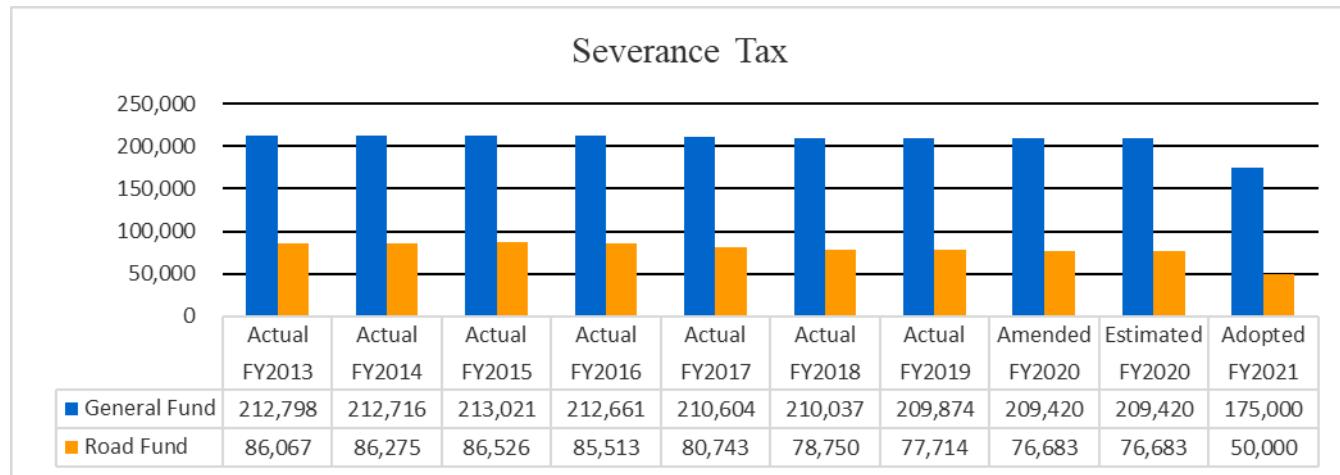
Wyoming statute allows counties to impose an excise tax not to exceed 4% on the sales price of lodging for which the primary purpose is for local travel and tourism promotion. In Teton County, the lodging tax is a voter approved 2% excise tax on lodging services within Teton County that is authorized 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. The COVID-19 pandemic has had a negative impact on travel overall. Based on unknown pandemic long term impact, the county is budgeting a 50% decrease: -\$732,296 to the Lodging Tax Fund and -\$183,436 to the General Fund.



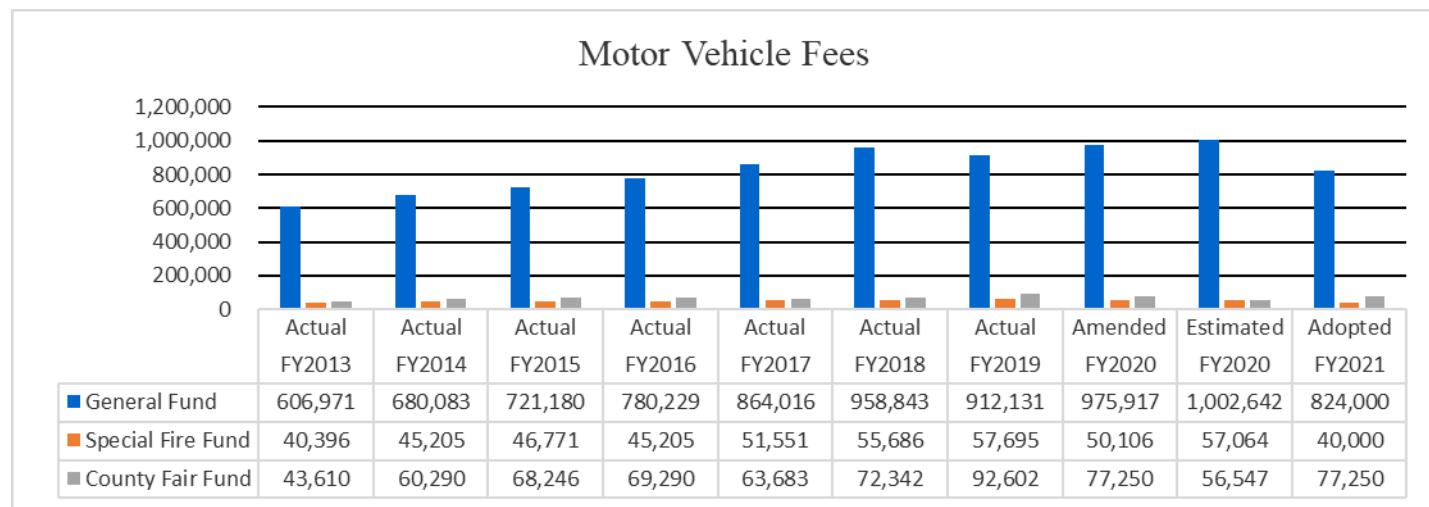
Severance Tax Revenues

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 \$824,000 in FY2021.

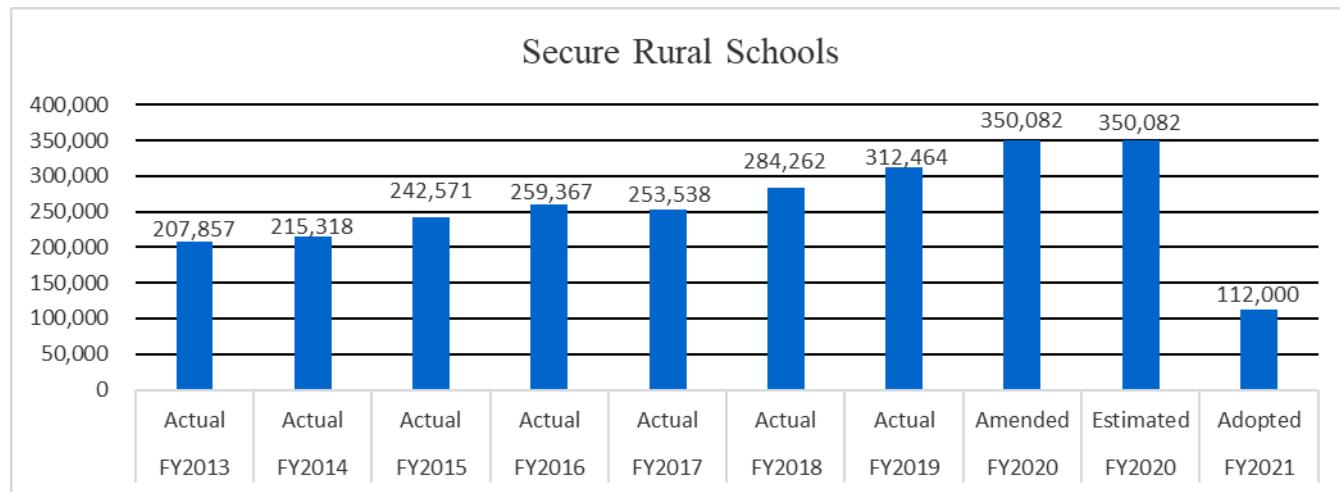


Secure Rural Schools Fund

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>

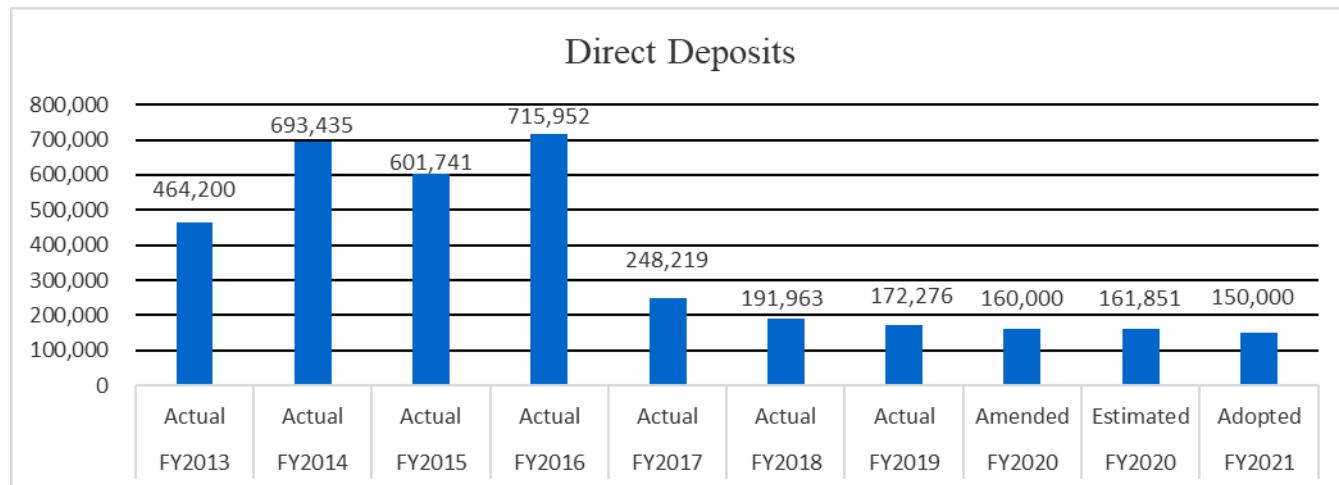
These Secure Rural School funds are sent to the state by the federal government and distributed by the State Treasurer. Similar to PILT, these funds should not be viewed as a permanent revenue source. 100% of these funds go to the County Road Special Revenue Fund for maintenance on County owned road infrastructure. The County is budgeting for \$112,000 in FY2021.



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 FY2021 direct county aid amount is \$18,462,500 of which Teton County is budgeted to receive \$150,000. 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 \$10,000 in the FY2021 budget.

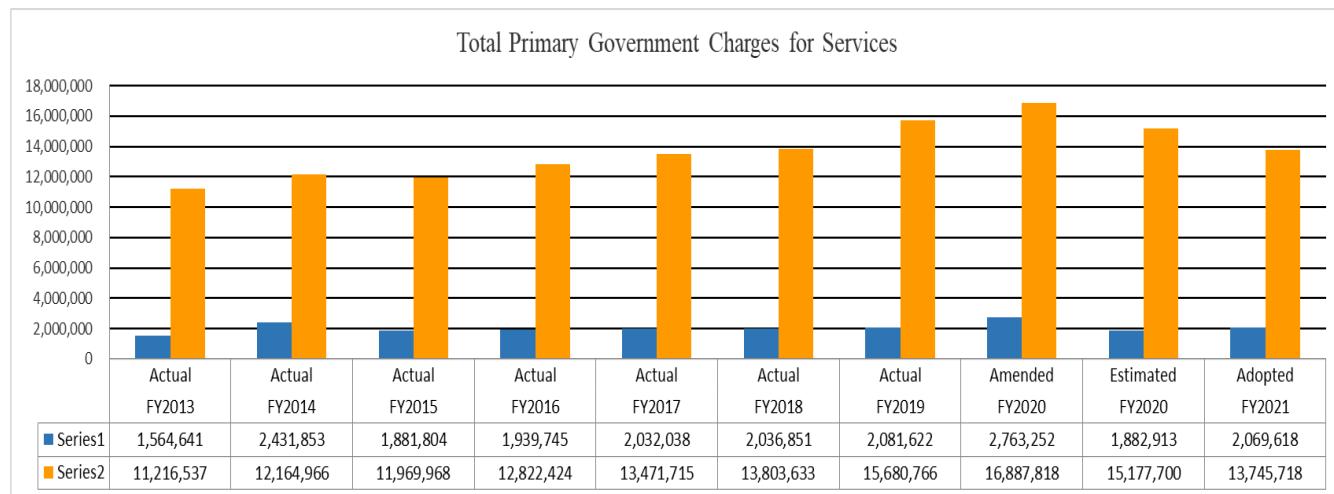


Charges for Services

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 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:	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimated	FY2021 Adopted
General	1,564,641	2,431,853	1,881,804	1,939,745	2,032,038	2,036,851	2,081,622	2,763,252	1,882,913	2,069,618
Special Fire	371,840	644,769	414,487	265,305	279,553	369,393	493,683	383,317	388,835	1,144,599
Fire/EMS	1,010,275	1,503,186	1,471,839	2,074,335	1,773,525	1,817,876	2,414,927	2,213,238	2,230,736	2,003,853
Enhanced 911	280,728	285,487	293,716	298,373	309,191	310,451	311,830	250,000	270,483	250,000
Housing Authority	1,431,503	0	0	0	121,144	201,951	366,670	314,326	333,172	306,901
Parks & Recreation	2,470,032	2,559,114	2,891,331	3,221,830	3,363,819	3,222,286	4,210,548	5,210,232	3,978,377	2,805,567
County Fair	426,785	522,865	451,429	434,815	443,804	493,989	436,913	472,800	632,660	155,500
ISWR	3,593,733	4,217,692	4,565,362	4,588,021	5,148,641	5,350,836	5,364,573	5,280,653	5,460,524	5,009,680
Total	11,216,537	12,164,966	11,969,968	12,822,424	13,471,715	13,803,633	15,680,766	16,887,818	15,177,700	13,745,718



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.”

Beginning with FY2019’s budget, Teton County 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 FY2023 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 Areas of Focus and the Mission 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 its 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 were added beginning with the FY2019 budget narrative. The County’s goal is to have an entire section of Performance Measures for its FY2023 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, 2021

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

Board of County Commissioners

Alyssa Watkins, Board of County Commissioners' Administrator
 Teton County Administration Building, 2nd Floor, 200 S. Willow Street
 PO Box 3594, Jackson WY 83001
 (307) 733-8094, awatkins@tetoncountwy.gov or commissioners@tetoncountwy.gov, www.tetoncountwy.gov

2 employees

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.

FY2021 Budget Highlights

Per direction from the Board of County Commissioners, in response to significantly reduced revenue projections tied to the anticipated effects of the COVID-19 pandemic, Administration salaries remain consistent with FY20 levels. Non-salary and benefit operational expenditures are reduced 15.5% from FY20 approvals. Travel, training, and meetings and events funding is collectively reduced by 51.9% from FY20 approvals. The Commissioners' Project Account reflects a 15.0% increase in funding from FY20 to support projects related to federal land parcels, employee engagement, the County's centennial, water quality, transportation planning, and a public safety/social services task force.

FY2021 Performance Measures

Public Engagement through open public meetings.

	FY18	FY19	FY20
Number of BCC Meetings	136	128	128

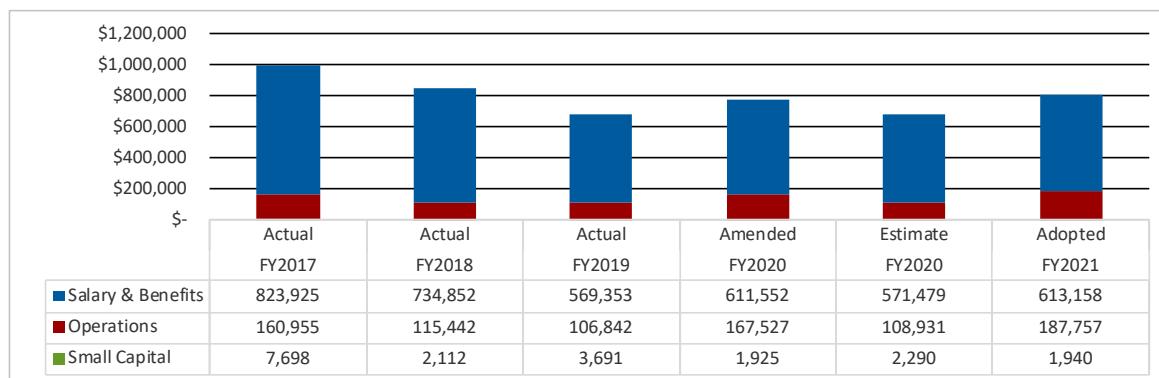
Board of County Commissioners' meetings streamed and archived to the Teton County website for public access.

	FY18	FY19	FY20
BCC Meetings Streamed/Archived	Streamed and Archived	Streamed and Archived	Streamed and Archived

Special Event Applications processed in a timely manner.

	FY18	FY19	FY20
Number of Applications	31	25	25

County Commissioners Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	823,925	734,852	569,353	611,552	571,479	613,158
Operations	160,955	115,442	106,842	167,527	108,931	187,757
Small Capital	7,698	2,112	3,691	1,925	2,290	1,940
Total	992,578	852,406	679,886	781,004	682,700	802,855



County Clerk

Maureen E. Murphy
 Teton County Clerk's Office, 200 S. Willow Street
 P.O. Box 1727, Jackson, WY 83001
 (307) 733-4430, <http://www.tetoncountywy.gov/cc>, mmurphy@tetoncountywy.gov

1 Elected Official
13 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, including but not limited to. Our goal is to provide these services in the most efficient, cost-effective manner possible.

Office 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

FY2021 Budget Highlights

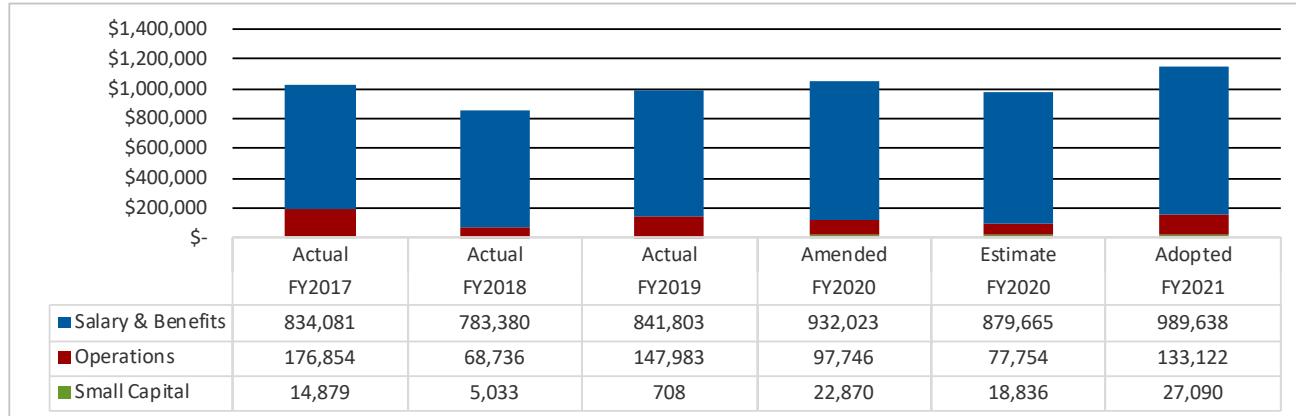
The County Clerk's budget increased by .05% for FY2021, due to the Primary and General Election happening in August and November, respectively. Due to the COVID pandemic and need for social distancing, the Secretary of State's office sent all registered voters an absentee ballot request form, which increased absentee requests by almost 300%. Election temporary help was brought in early to help with absentee ballot process. 86.1% of total budget is attributed to Salaries and Benefits (with the Extra Election hires).

FY2021 Performance Measures

Due to the offices being closed due to COVID in March, April & May of 2020, the Clerk's Office was available for curbside service, but saw a reduction in traffic during that period of time across all departments with the exception of marriage licenses.

TRANSACTION TYPE	FY2019	FY2020
Vehicle Titles	9966	9489
Financing / UCC	2746	2465
Marriages	576	626
Land Transactions	2506	2432
Other	5011	4986
Total processed	20805	19998

County Clerk Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	834,081	783,380	841,803	932,023	879,665	989,638
Operations	176,854	68,736	147,983	97,746	77,754	133,122
Small Capital	14,879	5,033	708	22,870	18,836	27,090
Total	1,025,814	857,149	990,494	1,052,639	976,255	1,149,850



County Treasurer

Katie Smits, County Treasurer
Teton County Administration Bldg., Ste 115, 200 S. Willow Street
PO Box 585, Jackson, WY 83001
(307) 733-4770, ksmits@tetoncountwy.gov, www.tetoncountwy.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

Collects revenues for the County—property taxes, motor vehicle fees and sales tax on vehicle purchases, and monies from other local, state, and federal sources. Handles vehicle registration and license plate issuance. Distributes tax collections to other entities. Invests County's excess funds. Maintains accounting records for all monies received and disbursed by the County. Holds yearly tax sale on properties with delinquent taxes. All functions are performed as prescribed by Wyoming statute and Teton County policies.

FY2021 Budget Highlights

The overall FY2021 request reflects an overall 4.27% decrease in comparison to the FY2020 Treasurer budget. The FY2021 budget consists of 91.2% personnel costs and 8.8% operation costs.

Overtime pay for employees will continue this year. Many times, the window to the Treasurer's Office doesn't close until after 5 pm, which is when the office closes. Paying employees overtime goes along with Teton County's values of Service and Accountability. The Treasurer's Office employees are providing excellent service and the Administration is being accountable and doing the right thing.

The direction given to the County from the BCC for FY2021's budget was flat salaries (no pay increases for staff) and a 20% reduction in operational budgets. The Treasurer's Office was able to cut almost 16% of its operational budget. This included less travel and training, not replacing computers, and less advertising expenses. Since the operation budget is only 8.8% of the overall budget, getting 20% was not attainable. Many costs are fixed like postage, dues & subscriptions, and professional services. Making cuts beyond 16% would have made the Treasurer's Office cut services like sending monthly postcard reminders for motor vehicle registrations, which would ultimately create extra work for staff. This would in turn raise the budget for overtime and not be a cost-savings measure.

FY2021 Department/Division Goals

The Treasurer's Office goals align with the Mission of Teton County.

Service—The Treasurer's Office helps all customers with respect and courtesy.

Excellence—We strive to learn, understand, and use our knowledge to make all aspects of our office more efficient.

Collaboration—We have established our office as a place where others can come to us for help. We work with all County departments and serve the entire Teton County community.

Accountability—We take what we do with genuine care and hold ourselves accountable every day.

Positivity—We are a positive office and we like what we do.

Innovation—We look for ways to make our processes better by being more timesaving, eco-friendly, and cost-effective. What are we doing now that can be changed for the better? We ask this question when performing all functions of our jobs.

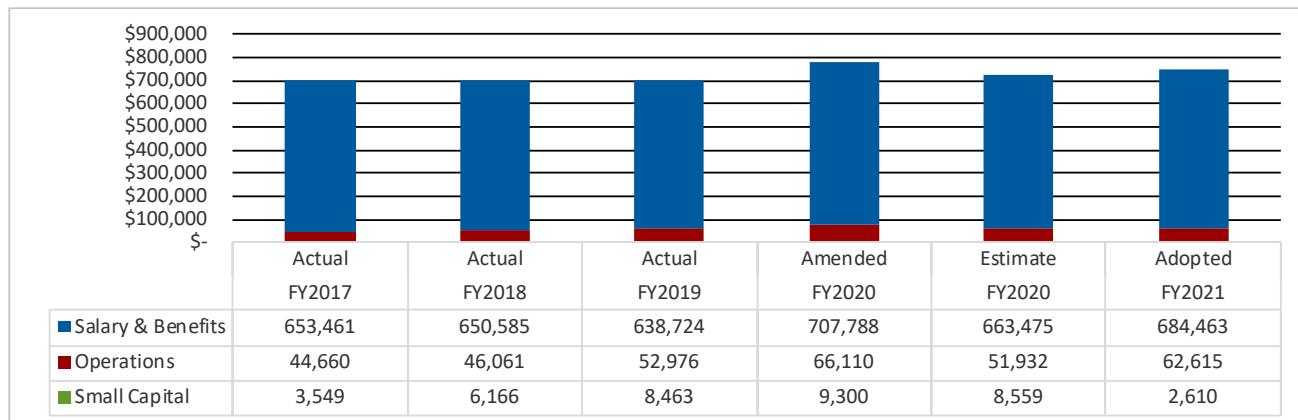
FY2021 Performance Measures

Most of the tasks performed by the Treasurer's Office fall under the Output type of Performance Measures. Our office has had steady growth in all aspects of its daily work, from overall revenue received to total transactions received each year.

The Treasurer's Office has had steady growth while maintaining the same staff levels from FY2014-FY2020, with estimated levels to be the same through FY2021. This helps Teton County continue its mission of providing responsive and efficient services.

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
						<u>*Estimated</u>	<u>*Estimated</u>
Overall Revenue Received	142,798,060	158,467,628	173,387,709	188,766,166	219,932,165	225,000,000	200,000,000
% Difference Prior Year	5.36%	10.97%	9.42%	8.87%	16.51%	2.25%	-11.11%
Vehicle Reg. Transactions	42,445	42,610	43,840	44,453	43,336	43,750	43,750
Property Tax Transaction	24,552	24,469	24,272	24,203	23,996	24,100	24,100
Miscellaneous Receipts	3,584	3,551	3,442	3,310	3,336	3,350	3,350
Sales Tax Receipts	6,584	6,716	6,786	6,923	6,711	6,800	6,800
Mobile Machinery Receipts	835	900	864	968	928	925	925
Cleared/Reconciled Warrants	15,669	15,770	16,664	15,864	15,609	15,500	15,500
Journal Entries	2,179	2,315	2,498	2,459	2,480	2,500	2,500
Total Transactions	95,848	96,331	98,366	98,180	96,396	96,925	96,925

County Treasurer Expenditure	FY2017	FY2018	FY2019	FY2020	FY2020	FY2021
	Actual	Actual	Actual	Amended	Estimate	Adopted
Salary & Benefits	653,461	650,585	638,724	707,788	663,475	684,463
Operations	44,660	46,061	52,976	66,110	51,932	62,615
Small Capital	3,549	6,166	8,463	9,300	8,559	2,610
Total	701,670	702,812	700,163	783,198	723,966	749,688



County Assessor

Melissa K. Shinkle, Teton County Assessor
 P.O. Box 583, Jackson, WY 83001
 200 S. Willow St., Ste. 9, Jackson, WY 83001
 (307) 733-4960, assessor@tetoncountywy.gov, www.tetoncountywy.gov/assessor

1 Elected Official
 6 employees

Mission Statement

Our mission is to locate, identify, and value all taxable property in Teton County using state mandated methods, transparency, and service that assures public confidence in the accuracy and fairness of our valuations.

Department Function

While following the formulas, procedures and mandates from the State of Wyoming, 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.

FY2021 Budget Highlights

As Teton County Government braced itself for large economic impacts due to the COVID-19 epidemic, all departments were instructed to decrease their budgets in FY2021. As such, the Assessor's budget reflects a decrease of approximately 7.9%. Normal merit increases for staff will be suspended, and travel expenses for state appraisal certification will be limited.

The 2020 State Board of Equalization Abstract of the Teton County Assessment Roll reports \$20,540,692,747 in Market Value, and \$1,956,444,044 in Assessed Value. These totals represent a very slight increase from 2019.

FY2021 Department/Division Goals

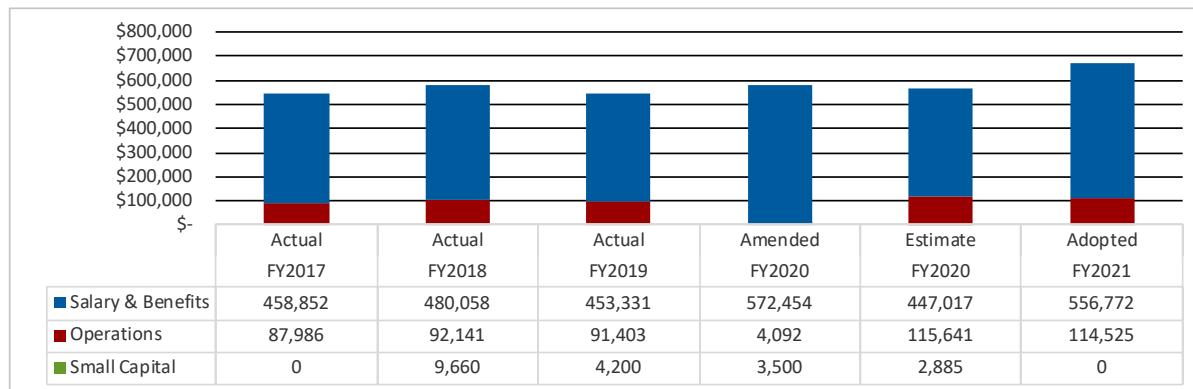
Our FY2021 Department Goals include the continuation of training and certification for new employees, the continuation and support of existing staff's education and training, and to organize and implement a successful onsite and desk review audit procedure to ensure that all properties are reviewed within the six year guideline as directed by the Department of Revenue.

FY2021 Performance Measures

The approval of the Teton County State Abstract report by the State Board of Equalization without corrective action.

A successful audit completed by the Department of Revenue without corrective action.

County Assessor Expenditure	FY2017	FY2018	FY2019	FY2020	FY2020	FY2021
	Actual	Actual	Actual	Amended	Estimate	Adopted
Salary & Benefits	458,852	480,058	453,331	572,454	447,017	556,772
Operations	87,986	92,141	91,403	4,092	115,641	114,525
Small Capital	0	9,660	4,200	3,500	2,885	0
Total	<u>546,838</u>	<u>581,859</u>	<u>548,934</u>	<u>580,046</u>	<u>565,543</u>	<u>671,297</u>



County Sheriff

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

1 Elected Official 40 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 Board of County Commissioners to appropriately fund the functions of the department.

FY2021 Budget Highlights

The overall budget is down this year. In an effort to reduce cost in these financially trying times, we have eliminated 3 new patrol vehicles, reduced our Training Budget and made significant cuts to other budget lines. We are at full staff in Patrol, Investigations, and IT. The Search and Rescue budget is also down, primarily in training and new equipment. The helicopter contract did increase due to a change of vendors and an increase in time the helicopter is available.

FY2021 Department/Division Goals

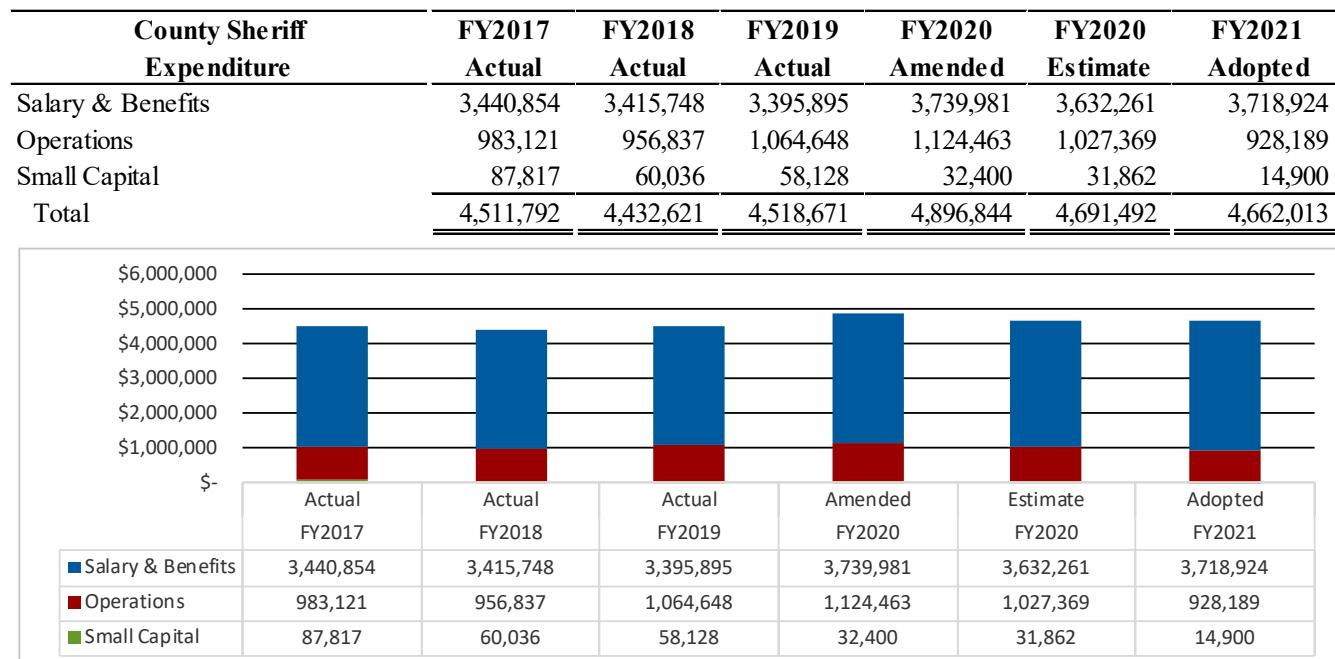
The Teton County Sheriff's Office goals are clearly written in our Mission Statement. We strongly believe our success is tied to a positive community relationship. We accomplish this through our commitment to getting our Deputies onto our county roads and into our county subdivisions. We try to balance what our community wants in both law enforcement and community service. We will always hold in highest regard the constitutional rights of those we serve.

FY2021 Performance Measures

We, as a community, are in very trying times. The Corona Virus has hit our businesses hard and somewhat divided our community on what are and are not appropriate measures to take for protection. The Teton County Sheriff's Office has been put in a somewhat precarious position of being the middleman and tasked with determining appropriate action while trying to keep the peace, regardless of opinion. We have navigated this issue with minimal resistance. We have yet to issue a citation or make an arrest for a violation of current health orders.

TCSO Patrol, either through self-initiation, 911 call response or dispatched by TCSO Communications, handled over 11,000 events. TCSO Patrol created over 600 reports which were turned over to Investigations for follow up or review. Total events were over 41,000, many of which TCSO Patrol may have assisted with.

As an organization, we have clearly heard and understand there are issues with how law enforcement, as a whole, is performing. We understand the need to objectively look at how we train and what we train. The Teton County Sheriff's Office has already begun training new Custody and Control techniques to ensure the safety of the public, as well as our Deputies. We have scheduled an office wide Implicit Bias training with a national expert, as well as Crisis Intervention Team training for skills to deal with those having mental crisis.



County Attorney

Erin E. Weisman, Teton County and Prosecuting Attorney
 180 South King Street
 P.O. Box 4068
 Jackson, WY 83001
 (307) 733-4012, eweisman@tetoncountywy.gov, <http://www.tetoncountywy.gov/231/County-Prosecuting-Attorney>

1 Elected Official
10 employees

Mission Statement

The Teton County and Prosecuting Attorney's Office is comprised of a Criminal Division and a Civil Division.

The Criminal Division prosecutes criminal acts, including misdemeanors and felonies, occurring within Teton County, as well as serving as the single point of entry on all juvenile matters. The Office is also tasked with filing involuntary hospitalization cases.

The Civil Division serves as legal counsel for Teton County's elected officials, departments, its employees, and various volunteer appointed boards, including the Teton County Planning Commission, the Teton District Board of Health, the Jackson/Teton County Housing Authority Board, the Travel and Tourism Joint Powers Board, and the Library Board.

Elected Office Function

Represents the State of Wyoming in criminal, juvenile, and involuntary hospitalizations.
 Represents Teton County in civil matters.

FY2021 Budget Highlights

Our operations remain consistent with previous years. Attorneys are required to receive continuing legal education annually which will be challenging with a more restricted budget for travel and training. Budget increases are reflected in employees' salaries based upon years of service and positive performance. Litigation expenses, both for criminal cases and civil matters, are held in the Contingency line item and are accessed only as needed. Contingency funds were reduced by half this year, which may have an impact on the prosecution of criminal cases.

The State of Wyoming reimburses Teton County for a portion of the elected County and Prosecuting Attorney's salary and a portion for each deputy county and prosecuting attorney salary, subject to the Legislative biennial budget appropriations.

FY2021 Department/Division Goals

The Teton County and Prosecuting Attorney's Office strives to serve the public and our community through professionalism, positivity, and respect for all persons.

FY2021 Performance Measures

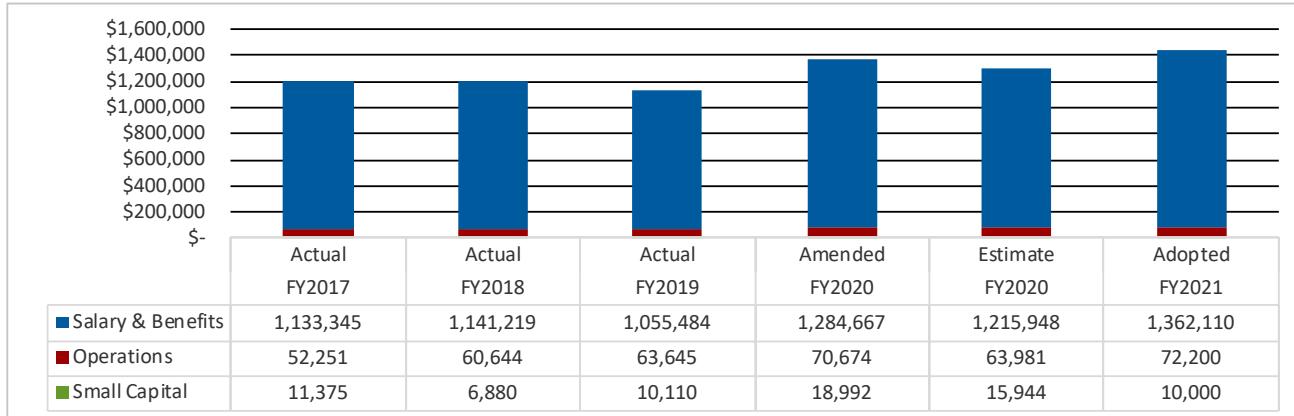
Performance measures are difficult to report or measure in the context of prosecuting numerous criminal cases in the Criminal Division. Likewise, the Civil Division's work is driven by those we represent in civil matters. However, performance is tied to the total number of Teton County Prosecuting Attorney's Office (TCPA) cases.

TCPA Case Numbers for Calendar Years 2015 - 2019

** The numbers in this report reflect calendar years and not fiscal years**

	<u>TCPA Felony Cases:</u>	<u>TCPA Misdemeanor Cases:</u>	<u>TCPA Juvenile Cases:</u>	<u>TCPA Title 25 Cases:</u>
2015	48	750	14	53
2016	72	831	21	93
2017	75	861	19	57
2018	71	776	21	64
2019	75	788	22	79

County Attorney Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	1,133,345	1,141,219	1,055,484	1,284,667	1,215,948	1,362,110
Operations	52,251	60,644	63,645	70,674	63,981	72,200
Small Capital	11,375	6,880	10,110	18,992	15,944	10,000
Total	1,196,971	1,208,743	1,129,239	1,374,333	1,295,873	1,444,310



Sheriff – Communications

Riclyn Betsinger, Communications Manager
175 S. Willow Street
PO Box 1885, Jackson, WY 83001
(307) 733-2331, rbetsinger@tetonsheriff.org, www.tetonsheriff.org

16 employees

Mission Statement

The mission of Teton County, Wyoming is to serve the public by supporting and enhancing a healthy, safe, and thriving community.

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, Jackson Police Department, Fire/EMS, and Search and Rescue. 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.

FY2021 Budget Highlights

The Sheriff Communications overall adopted budget for FY2021 is down 14.1% from FY2020 adopted budget. Staff salaries and benefits are down 14.4% but were only funded for 12 of 16 positions as the salaries for 4 positions were moved to contingency. The County Commissioners approved an increase in the Communications Staff pay bands that would increase the salaries and benefits portion of the budget by 3.4% overall when comparing FY2020 to FY2021 with 16 positions filled. The operations portion of the budget is down 11.9% to account for decreased funding related to COVID-19. This allowed for minimal coverage of operating expenses and funding for a radio system consulting project.

FY2021 Department/Division Goals

The Sheriff Communications funds will cover the minimum expenses to operate the phones, radios, and equipment to receive and dispatch requests for emergency and routine services in Teton County.

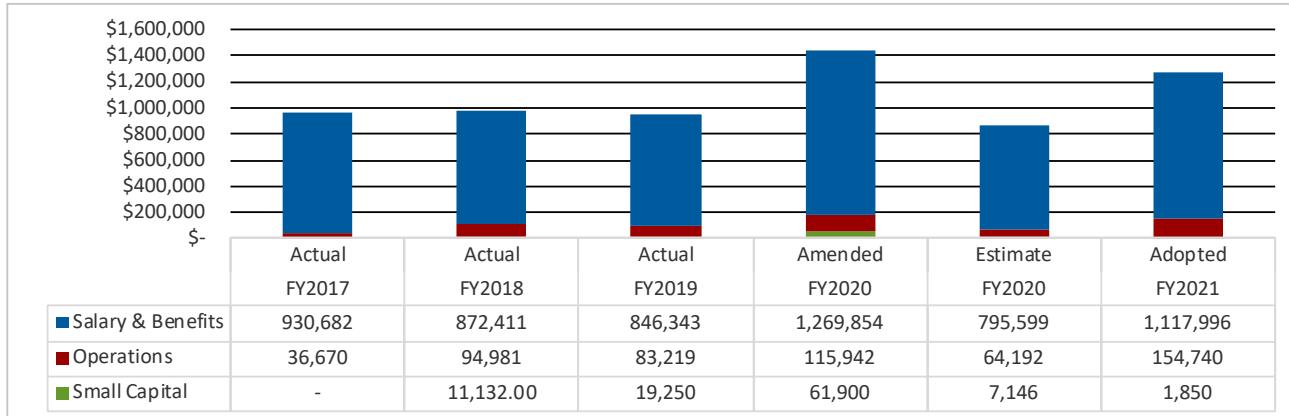
The Communications Center will serve the public by answering and prioritizing 911 and routine phone calls with consideration for all callers and their situations.

The Communications Center will focus on retaining staff to continue to provide excellent and knowledgeable customer service while recruiting new staff with the goal of filling all positions in FY2021.

FY2020 Performance Measures

Despite low staffing levels, the Communications Center processed 41,154 calls for service in FY2020, slightly down from 41,796 in FY2019, 42,193 in FY2018 and 53,193 in FY2017. In FY2020, the center received 10,776 911 phone calls, 45,812 non-911 calls and made 23,766 outbound calls. 99.17% of the 911 calls were answered in 15 seconds or less.

Dispatch Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	930,682	872,411	846,343	1,269,854	795,599	1,117,996
Operations	36,670	94,981	83,219	115,942	64,192	154,740
Small Capital	-	11,132.00	19,250	61,900	7,146	1,850
Total	<u>967,352</u>	<u>978,524</u>	<u>948,812</u>	<u>1,447,696</u>	<u>866,937</u>	<u>1,274,586</u>



County Engineer

Heather Overholser (Director of Public Works) / Amy Ramage (County Engineer)
 320 S. King Street, PO Box 3594
 Jackson, WY 83001
 (307) 733-3317, hoverholser@tetoncountywy.gov, <http://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 department's infrastructure projects including Pathways, Road & Levee, ISWR, Facilities, and Parks and Recreation.

FY2021 Budget Highlights

The FY2021 operations and capital project budget for Engineering is \$2,334,973 (\$869,973 for annual operating (15.3% less than FY2020) and \$1,465,000 for capital (37.2% less than FY2020)). Revenue generated by floodplain permitting, bridge permitting, sewer fees, and other fees is insignificant relative to expenses. Significant expenditures for FY2021 include: Traffic Modeling (\$90k), Urban Systems Match (\$80k), Spring Gulch Road planning (\$50k), Cattleman's Bridge mitigation (\$500k), Tribal Trails EA and design (\$800k), Batch Plant Road planning (\$60k), and county road pavement maintenance planning (\$55k).

Performance Measures from FY2019, FY2020 and FY2021 Projections

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

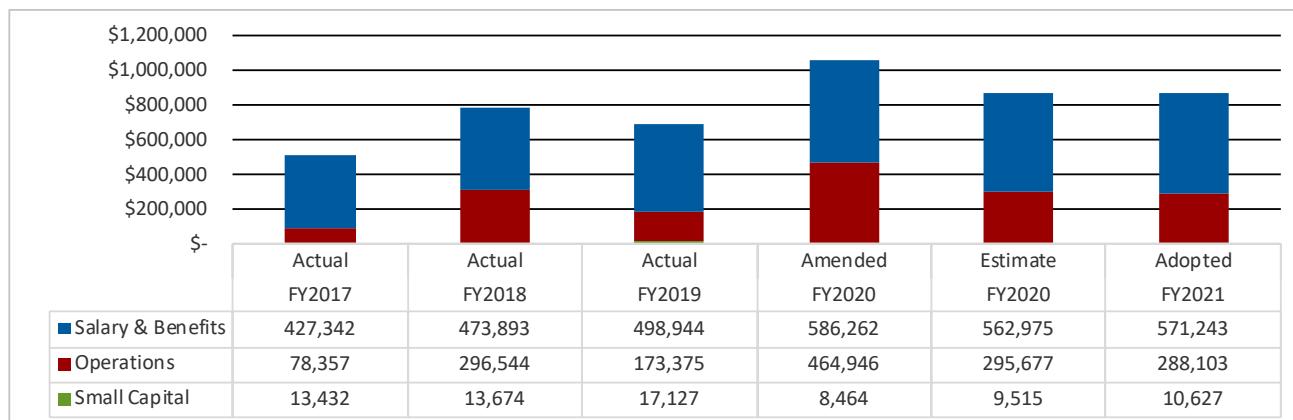
Grading Permits: 2015=143; 2016=166; 2017=138; 2018=156; 2019=154

Small Wastewater Facility Permits: 2015=85; 2016=119; 2017=116; 2018=205; 2019=118

Floodplain Permits: 2015=10; 2016=12; 2017=18; 2018=13; 2019=10

Engineering staff also performs design and project management for other county divisions, including Pathways, ISWR, Road & Levee and Parks and Recreation.

County Engineer Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	427,342	473,893	498,944	586,262	562,975	571,243
Operations	78,357	296,544	173,375	464,946	295,677	288,103
Small Capital	13,432	13,674	17,127	8,464	9,515	10,627
Total	519,131	784,111	689,446	1,059,672	868,167	869,973



County Coroner

Brent Blue MD, Teton County Coroner
 POB 1727, Adams Canyon EOC
 (307) 249-6267, bblue@tetoncountyWY.gov, <http://www.tetonwyo.org/258/Coroner>

1 Elected Official
 .10 employees

Mission Statement

The mission of the Teton County Coroner's Office is 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.

FY2021 Budget Highlights

The Coroner's Office budget reflects a decrease of .02%. We have been able to hold costs to essentially the same as the previous FY. The Coroner's actual expenditures vary from year to year due to the variable number of deaths, the intensity of investigation required, and the required continuing POST educational requirements for staff. For FY2020, we are approximately 20% under budget as of May 31 which was applied to the COVID deficit. No large capital expenditures are anticipated in the near future.

FY2021 Department/Division Goals

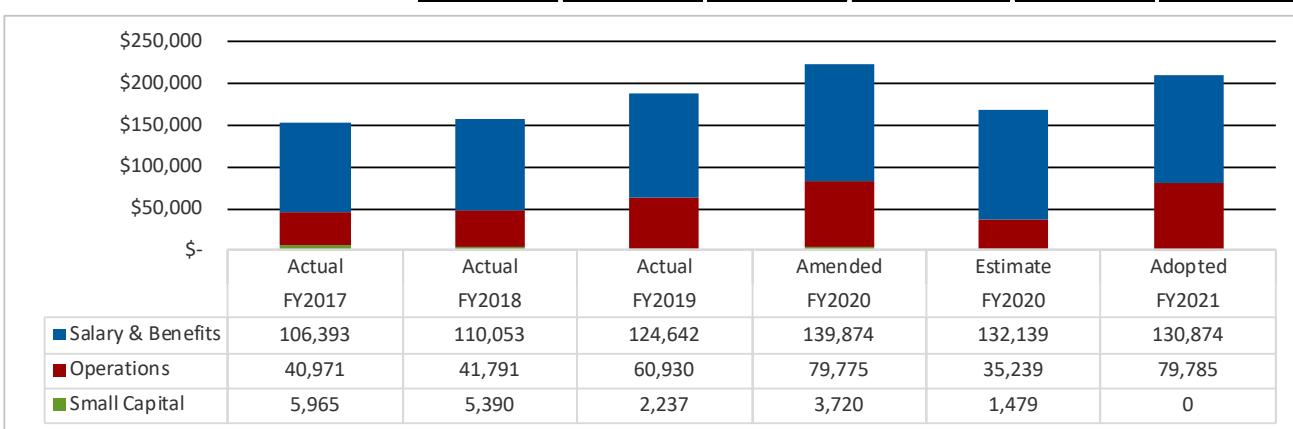
We will continue our procedures to insure excellence. We have moved some continuing education from 2020 to 2021 due to COVID related County income decreases in 2020. The CO will continue to work with families, law enforcement, and the judicial system with diligence.

FY2020 Performance Measures

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Coroner's cases and investigations	33	34	26	32
Coroner's Inquests	0	1	0	0
Indigent burials	2	3	3	3

Average Coroner cases per year is 35 with high variability.

County Coroner Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	106,393	110,053	124,642	139,874	132,139	130,874
Operations	40,971	41,791	60,930	79,775	35,239	79,785
Small Capital	5,965	5,390	2,237	3,720	1,479	0
Total	153,329	157,234	187,809	223,369	168,857	210,659



University of Wyoming Extension/Teton County

Mary M. Martin, County Chair

255 W. Deloney

P.O. 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 Service will empower the people in Teton County to make choices that enhance their quality of life.

Department Function

With the land-grant university as our foundation, UWE will be the leader in community-based education and life-long learning opportunities. We will be responsive to the needs, concerns, and aspirations of the people of Teton County and will actively 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.

FY2021 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 be 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 administrative portion of the county budget supports the salary for a full-time secretary and part time office assistant and pays half of the 4-H Educators salary. Area Educator's salary is paid by UW.

FY2021 Department/Division Goals

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

FY2021 Performance Measures

Performance Indicators	FY 19-20 data	FY20-21Target
Educational Engagement Outputs:		
• Number of presentations	180	3% increase
• Number of publications (bulletins, books, journal articles, etc.)	25	10% increase
• Number of digital outputs (videos, blogs, etc.) & online courses	150	10% increase
• Number of direct contacts –	8500	3% increase
• Number of indirect contacts	12,200	3% increase

Community Engagement Outputs:

• Number of community events & technical assistance	120	1
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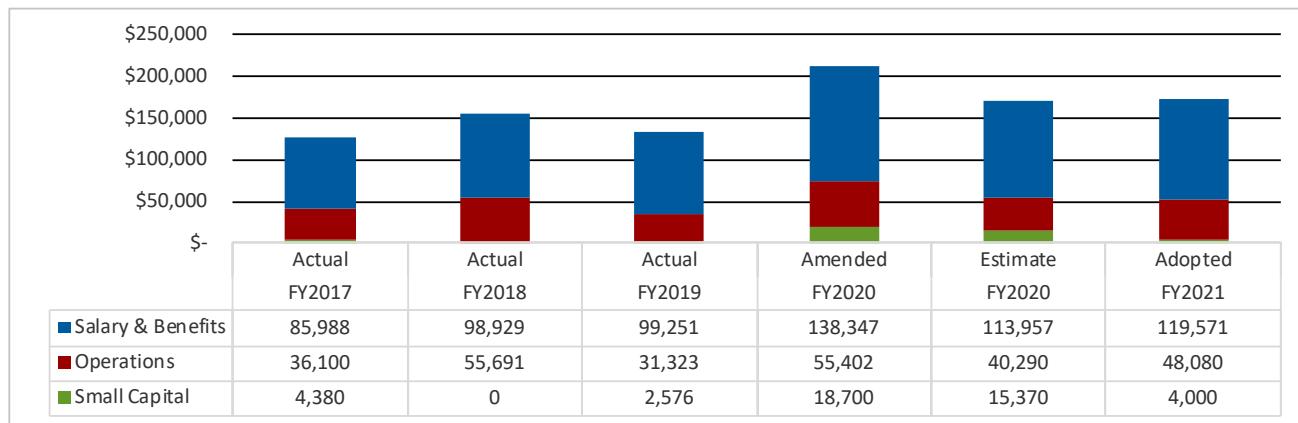
- Number of community collaborations (government, commodity groups, coalitions, etc.) 35

1

Outcomes:

- Number of clientele who received certifications (Mediation/ Leadership/Pesticide Applicator Training / Graduates in CNP / 250 2% increase
- Number of youths in 4-H programs 250 3% increase
- Number of volunteers 71 Maintain adequate volunteers

Agricultural Extension Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	85,988	98,929	99,251	138,347	113,957	119,571
Operations	36,100	55,691	31,323	55,402	40,290	48,080
Small Capital	4,380	0	2,576	18,700	15,370	4,000
Total	126,468	154,620	133,150	212,449	169,617	171,651



Clerk of Court

Anne C. Sutton, Clerk

Teton County Courthouse, Second Floor

P.O. Box 4460, Jackson, WY 83001

(307) 733-2533, codc@tetoncountywy.gov, www.tetoncountywy.gov/codc/1 Elected Official
4.5 employees**Mission Statement**The Clerk of District Court (CODC) Office specific customer service statement:

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

The CODC Office also adopted the Teton 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; Process passport applications. Process records search, records access and records copy requests related to public District Court records. Manage and track District Court appeals; Schedule involuntary hospitalization hearings. Record and distribute payments.

FY2021 Budget Highlights

Staff level is steady. Salary/benefits incorporate a FY2021 pay freeze. The FY2021 incorporates a 0.19% reduction to CODC operational expenses but increases in some line items that are statutorily required expenses. Additionally, certain expenses that are housed in the COD budget support the District Court Judge and the Law Library. These statutorily required and judge/library expenses line items total \$153,410 (24.3% of the CODC budget). Passport fee revenue will decline due to reduced demand during the pandemic.

FY2021 Department/Division Goals

Specific goals for FY2021 include 1) advocating for updated court rules that responsibly and sustainably expand email filing opportunities without negatively impacting the case record and CODC staffing or expenses, 2) increasing utilization of Microsoft Office 365 tools for more efficient and effective internal training, cross training, information sharing, and collaboration, 3) supporting court plans for jury trial adjustments during continued pandemic phases, 4) continuing to adjust staffing and customer service strategies as pandemic phases shift and updated national, state, local guidelines recommend 5) continuing to archive case records with WY State Archives to provide needed file space in the office and the vault.

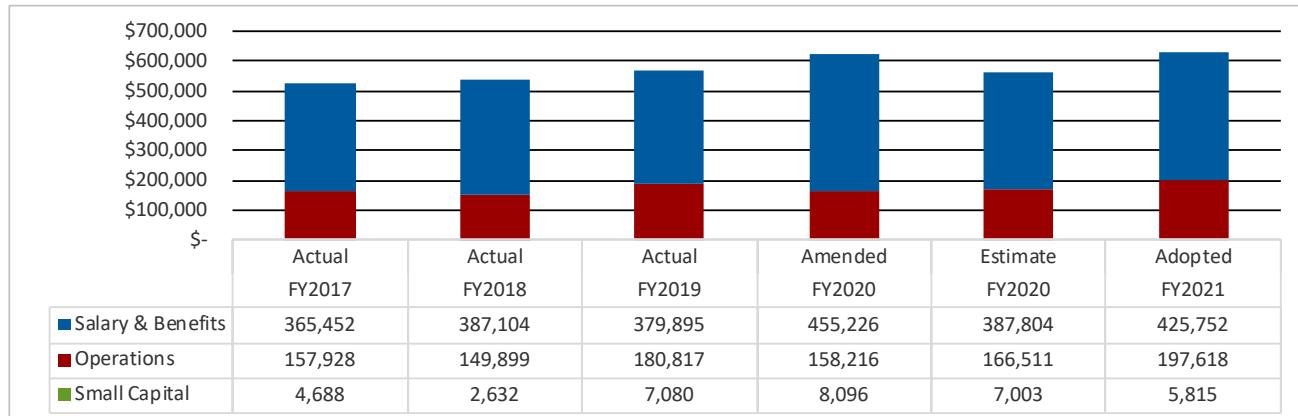
FY2021 Performance Measures

Staff support the County's mission to support and enhance a thriving community and are honoring four specific County values. Service: We have been providing the maximum email filing flexibility allowable in emergency court pandemic rules. Accountability: We have created and are regularly updating new case reports for criminal, general civil and estate cases. Innovation: We continue to use a variety of new staffing, operations, and service delivery strategies to maintain case records access and other patron services during all phases of the pandemic. Collaboration: We have been encouraging and helping draft proposed updates to court rules for long term email filing options.

Outputs include, but are not limited to (FY2021 are estimates**):

	FY2018	FY2019	FY2020	FY2021**
New cases opened:	360	381	355	360
Court documents processed:	10,001	10,656	9,547	10,000
Passport applications processed:	1,121	1,142	845	700
Records searches completed: (*approx.)	1,775	1,161	1,025	1,100
No. of appeal cases active during the year:	34	31	50	35-40
Involuntary hospitalization hearings setup:	32	37	54	55

Clerk of Court Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	365,452	387,104	379,895	455,226	387,804	425,752
Operations	157,928	149,899	180,817	158,216	166,511	197,618
Small Capital	4,688	2,632	7,080	8,096	7,003	5,815
Total	528,068	539,635	567,792	621,538	561,318	629,185



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.tetoncountywy.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

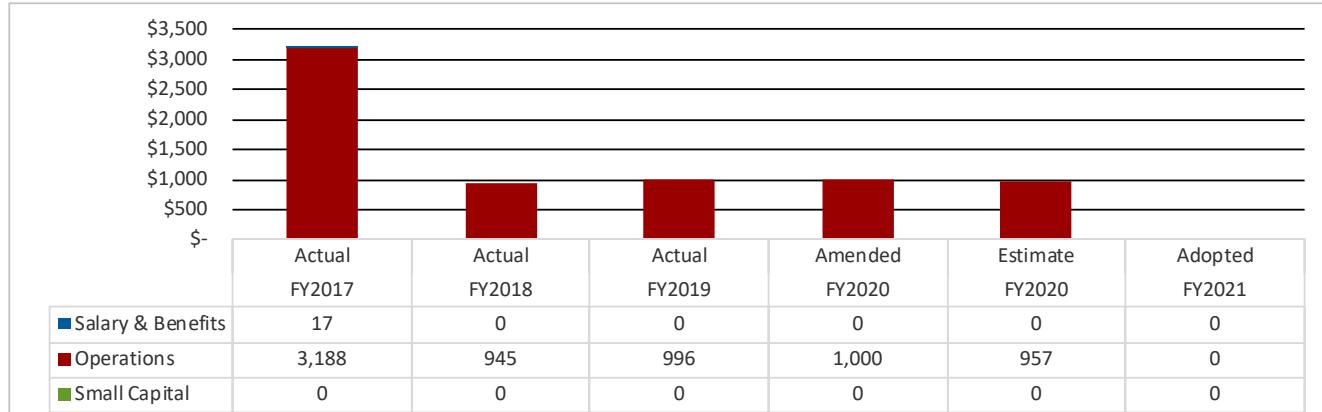
FY2021 Budget Highlights

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 previous \$4,000 budget with Teton County will be absorbed due to budget constraints within the county. No new expenditures are expected for FY2021.

Performance Measures

For FY2021, there were no Performance Measures given in time for publication.

Circuit Court Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	17	0	0	0	0	0
Operations	3,188	945	996	1,000	957	0
Small Capital	0	0	0	0	0	0
Total	3,205	945	996	1,000	957	0



Court Supervised Treatment Program (CSTP), aka Treatment Court

Sara King, Coordinator
180 S. King St.
PO Box 1885
(307) 732-8224, sking@tetonsheriff.org, www.tetoncountywy.gov/drugcourt/

1 employees

Mission Statement- CSTP

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, to provide intensive supervision, substance abuse testing, treatment, and support for positive life change for community members who have substance abuse disorders, mental health challenges, and multiple criminal convictions.

FY2021 Budget Highlights

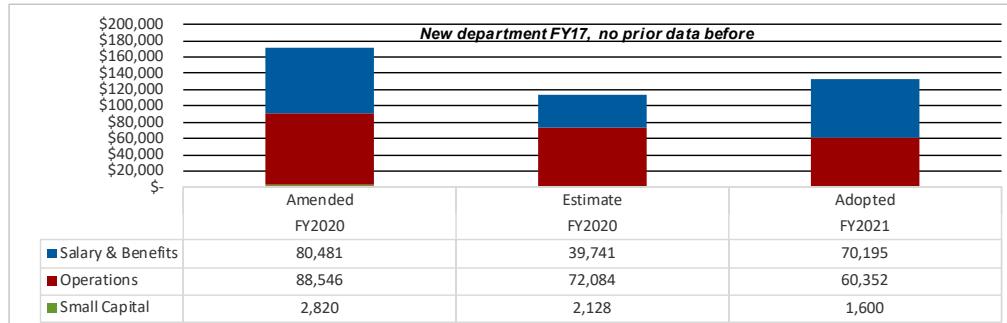
This department has one paid staff person, the program coordinator. Teton County and the Town of Jackson fund the coordinator's salary and benefits and the County provides an office space. CSTP Program operations are paid by grant funds from the Wyoming Department of Health, Behavioral Health Division, and participant fees. Substance abuse and mental health treatment and substance testing account for over 70% of the CSTP program budget. The budget also includes funds for state-mandated training of program team members and treatment providers, 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 Prevention Coalition and engages program participants in at least 60 hours of volunteer work with community non-profit organizations and governmental agencies. This position is now coupled with the "alternatives to incarceration Coordinator" position and it is housed within the Teton Count Sheriff's Office. This portion of the position is funded by Teton County and the Town of Jackson. This position works to create programming that targets the use of alternatives to incarceration in order to combat recidivism and enable people to remain in the community who may have otherwise been incarcerated.

Performance Measures

The CSTP 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. In FY2019, the program had 7 participants and in FY2020, it had 7 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.

The Alternatives to Incarceration, portion has worked to create resources for incarcerated individuals to aid with their time while incarcerated as well as helping them to be successful once back in the community. Offline, educational laptops were handed out to the jail population in August which will enable people to read books, take college courses and create resumes while serving time. The Coordinator has also implemented the 24/7 program which will monitor individuals out on bond by means of substance abuse testing. This will allow individuals to return to the community in a timely manner while also helping law enforcement with maintaining community safety. The Coordinator will continue to develop and manage these programs as well as maintaining the Coordinator role in Treatment Court.

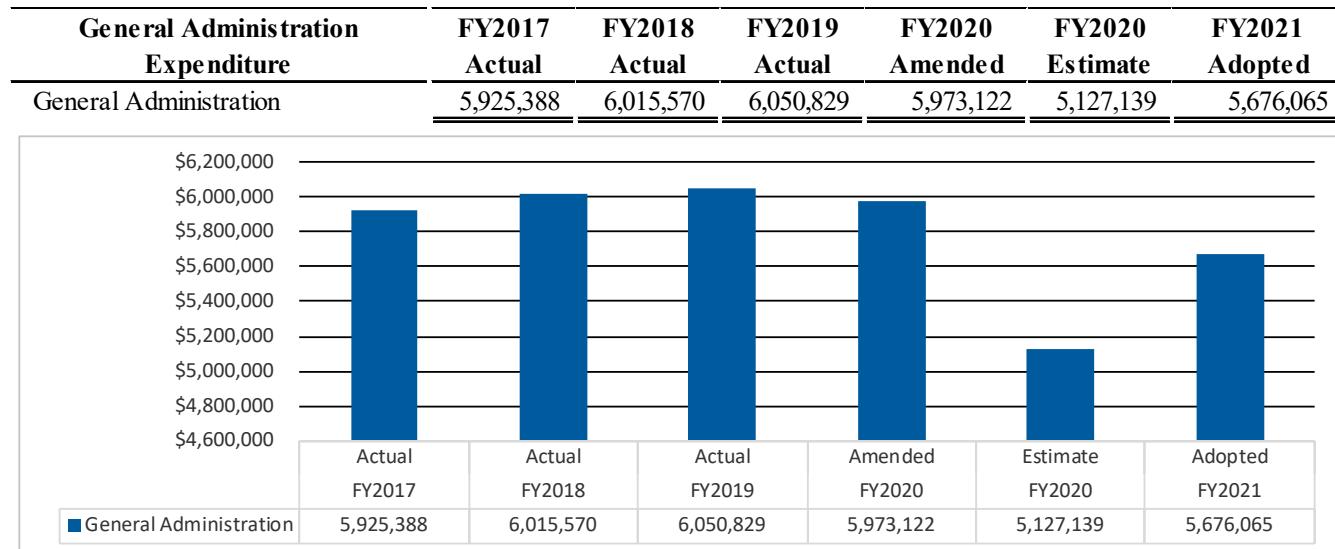
Drug Court Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	60,807	64,795	56,957	80,481	39,741	70,195
Operations	67,768	68,714	60,718	88,546	72,084	60,352
Small Capital	0	-	0	2,820	2,128	1,600
Total	<u>128,575</u>	<u>133,509</u>	<u>117,675</u>	<u>171,847</u>	<u>113,953</u>	<u>132,147</u>



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.



Road & Levee

Road & Levee - Public Works

David Gustafson - Road and Levee Manager

P.O. Box 9575

Jackson, WY 83002

(307) 733-7190, dgustafson@tetoncountywy.gov

3.5 employees

Mission Statement

To provide residents, businesses and visitors well planned environmentally sensitive, cost effective infrastructure and services that improves our quality of life, promote public health, protect community and natural resources, provide effective transportation, and community vitality - in an efficient, respectful and responsible 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 construction and maintenance, project management, and contract administration.

FY2021 Budget Highlights

The Road and Levee FY2021 operating and capital budget is \$1,416,169, of which \$1,311,169.00 is allocated for annual operating and \$105,000.00 for capital projects. Funding is predominately used for snow removal, pavement maintenance, gravel road grading and dust mitigation. The FY2021 capital projects includes Mosquito Creek bridge repair and purchasing a used truck scale for the County Stockpile Facility.

FY2021 Department/Division Goals

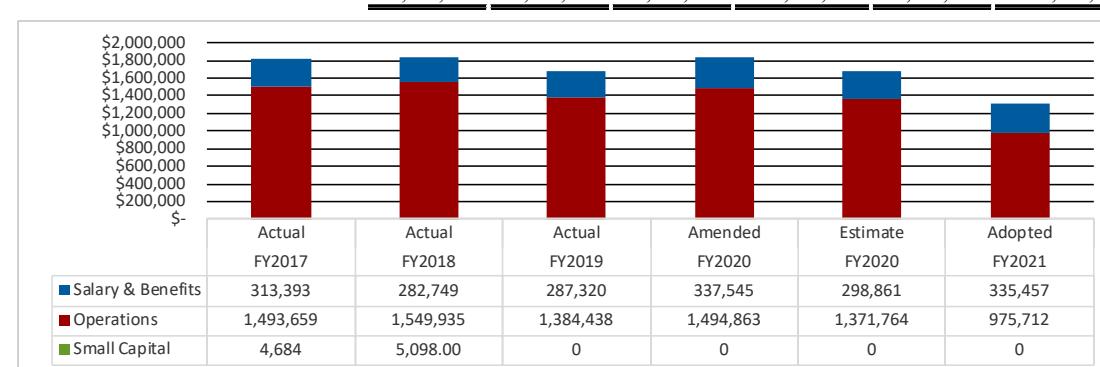
Road and Levee FY2021 goals include: maintain high customer service level; staff education for future mill and overlay projects; and, Road Asset Management project.

FY2021 Performance Measures

Teton County Road & Levee will measure road maintenance performance by annual cost per mile, and capital project performance by cost per mile and addition of road safety measures. Accountability is the basis for excellent customer service; Road & Levee staff will strive to be accountable to all customer service needs.

Project innovation, excellence, and financial responsibility provides Teton County residents and visitors with a safe transportation system. Road and Levee will always strive to deliver projects on time and on budget. Staff training is critical for successful projects. The County Road Asset Management Program provides an excellent means to track road asset replacement, cost management, and collaboration.

Road & Bridge Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	313,393	282,749	287,320	337,545	298,861	335,457
Operations	1,493,659	1,549,935	1,384,438	1,494,863	1,371,764	975,712
Small Capital	4,684	5,098.00	0	0	0	0
Total	1,811,736	1,837,782	1,671,758	1,832,408	1,670,625	1,311,169



Board of Prisoners/Jail

Chett Hooper, Lieutenant
 175 South Willow St
 PO Box 1885, Jackson, Wyoming 83001
 (307) 733-2141, chooper@tetonsheriff.org, www.tetonsheriff.org

18 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.

FY2021 Budget Highlights

The FY2021 budget increased (2.5%) this year. The primary reason for the increased expense is the cost of inmate meals. The cost of new inmate clothing is the secondary cause of the increase.

FY2021 Department/Division Goals

This next fiscal year we plan on introducing educational laptops for expanded services to the inmates. We have changed to a new inmate phone vendor, which has drastically reduced costs for the inmates and their families, which will allow them to reach out and maintain continuity of contact with their family and friends. In addition, the new laptops will provide educational opportunities, such as GED and other self-help literature and offline classes.

FY2021 Performance Measures

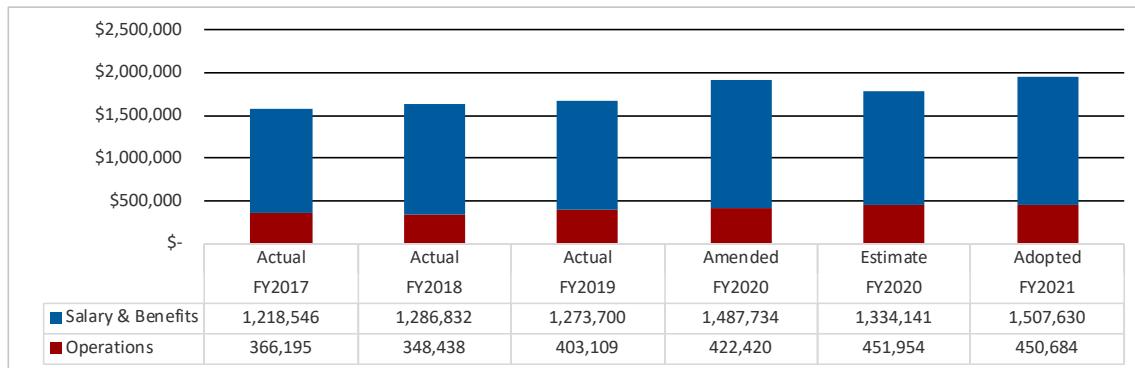
Our staff at the Detention Center is professional, courteous to the public and makes every effort to treat each inmate with respect and dignity. On a daily/weekly basis, we provide the inmates with nutritious food, medical care, access to the courts, exercise, AA meetings, writing class, religious services, attorney access and respond to any requests or complaints they submit to us in a timely manner.

The Teton County Detention Center is a 45-bed facility.

The average daily population for FY 2020 was 22 inmates.

The average daily cost per inmate for FY 2020 was \$56.04.

Board of Prisoners/Jail Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	1,218,546	1,286,832	1,273,700	1,487,734	1,334,141	1,507,630
Operations	366,195	348,438	403,109	422,420	451,954	450,684
Total	<u>1,584,741</u>	<u>1,635,270</u>	<u>1,676,809</u>	<u>1,910,154</u>	<u>1,786,095</u>	<u>1,958,314</u>



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

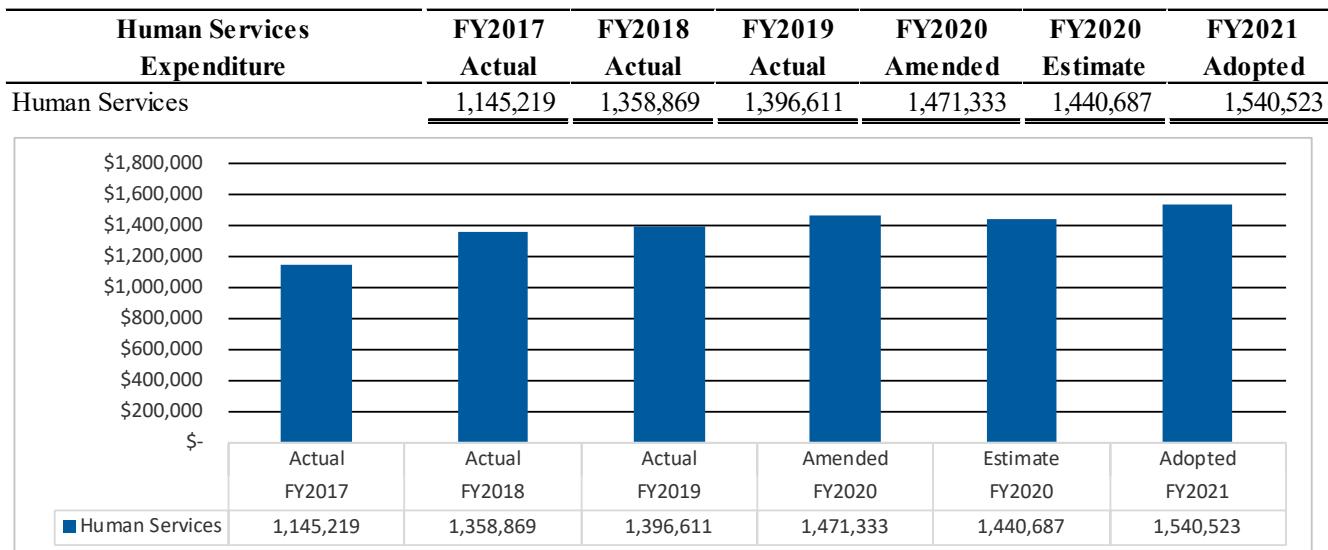
The Human Service Systems of Care includes any of the community's Human Service providers with an interest in optimizing Human Service delivery through enhanced inter-organization coordination. The term "Systems of Care" has been defined as infrastructure with the purpose of using resources efficiently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

FY2021 Budget Highlights

FY2021 appropriations are 4.7% more than FY2020. The number of agencies remain the same, however there were slight increases for several agencies including but not limited to Children's Learning Center, Senior Center and Hole Food Rescue. 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 FY2021, applications were due March 6, 2020. May 11-12, 2020 was scheduled for the BCC to meet with each applicant to discuss and consider funding requests (see [page 8](#) for Budget Timeline).

For FY2021, even though the BCC gave direction for salaries to remain flat at approved FY2020 levels and a 20% operations' budget cut, ([see page 2](#)), the BCC felt it was appropriate not to cut funding for Human Services organizations.



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

18.98 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

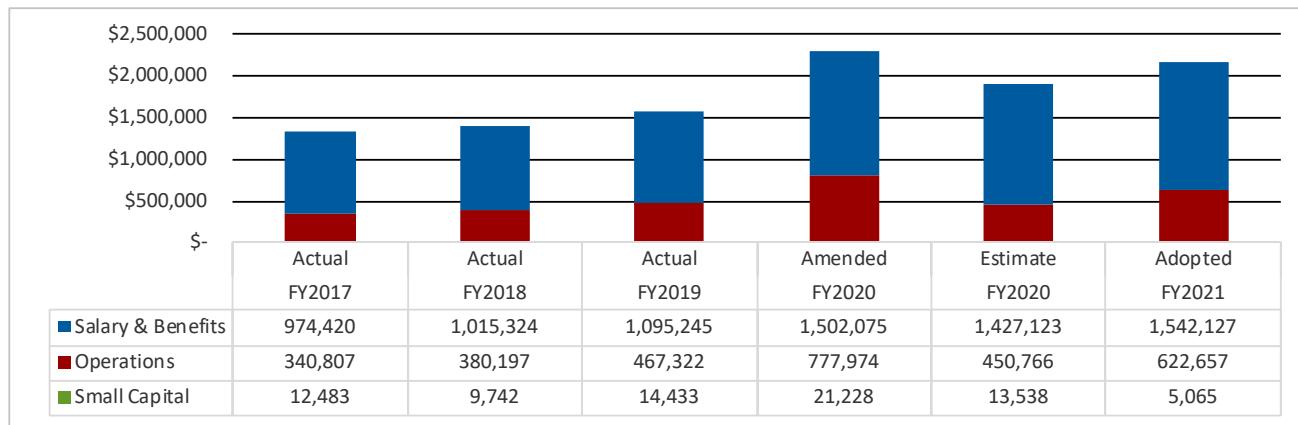
The responsibility of the Health Department is to protect and promote health and prevent disease and injury using the three functions of public health – Assessment, Policy Development and Assurance.

FY2021 Budget Highlights

The overall revenue projection (including Grants) is approximately \$2,068,015.00 with \$1,676,950.00 funded from Grants. The projected revenue will offset the total operating budget by over 52%. The overall requested expense for FY2021 is approximately \$2,169,849.00. The State of Wyoming will contribute \$271,680.00 towards the salary and benefits of the State Nurses working at Teton County Health Department.

Performance Measures from FY2019, FY2020 and FY2021 Projections**Administration** – On an annual basis Health Department staff will create and update their job manuals.**Public Health Preparedness and Response** – Health Department Staff understands and knows when to initiate the different Health Department plans, including the Emergency Operations Plan, Strategic National Stockpile Plan, and the Communication Plan.**Environmental Health** - Complete at least 95% of routine inspections and 100% of required follow-ups.**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.

Health Department Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	974,420	1,015,324	1,095,245	1,502,075	1,427,123	1,542,127
Operations	340,807	380,197	467,322	777,974	450,766	622,657
Small Capital	12,483	9,742	14,433	21,228	13,538	5,065
Total	1,327,710	1,405,263	1,577,000	2,301,277	1,891,427	2,169,849



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

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

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

Duties include: Assists with Emergency Preparedness operations; Serves as the Medical Director for the Teton County 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 rules and regulations for the government and direction of the County Health Officers as their judgement may be best suited to maintain public health.

FY2021 Budget Highlights

Funding is for a public official to serve as the County Health Officer and assist in Emergency Preparedness activities.

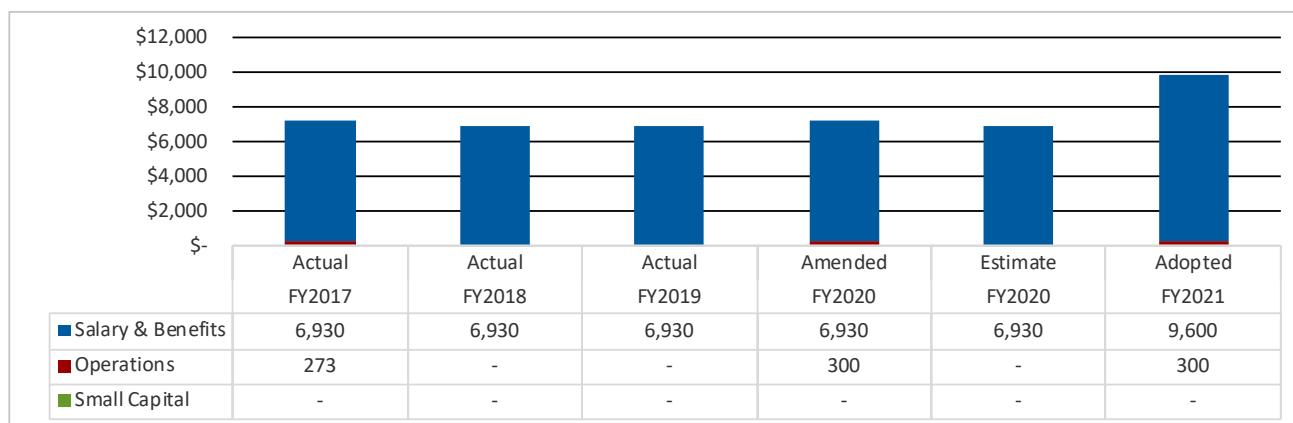
Performance Measures from FY2019, FY2020 and FY2021 Projections

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

On an annual basis respond to 100% of Public Health emergencies.

County Health Officer Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	6,930	6,930	6,930	6,930	6,930	9,600
Operations	273	-	-	300	-	300
Small Capital	-	-	-	-	-	-
Total	7,203	6,930	6,930	7,230	6,930	9,900



General Services Department

Sarah Mann, Director of General Services
 185 S. Willow Street
 PO Box 3594 Jackson, WY 83001
 (307) 732-8409, smann@tetoncountwy.gov, tetoncountwy.gov

2 employees

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

The Teton County General Services Department's primary responsibility is to provide consistent and innovative support for the information technology, public information, and facility needs of all departments of Teton County government. In addition, through the Fair and Fairgrounds division, the department provides unique and innovative events that promote western heritage culture and meet community needs, including an exceptional annual County Fair. The General Services Department provides guidance and support in procurement of goods and services throughout Teton County government. The department also administers county energy sustainability programs.

FY2021 Department/Division Goals

The General Services Department strives to provide support to County Departments by providing collaborative, positive, and innovative interactions. A carry over goal from 2020 is to develop standard operating procedures for procurement, sustainability, facilities, information technology and public information.

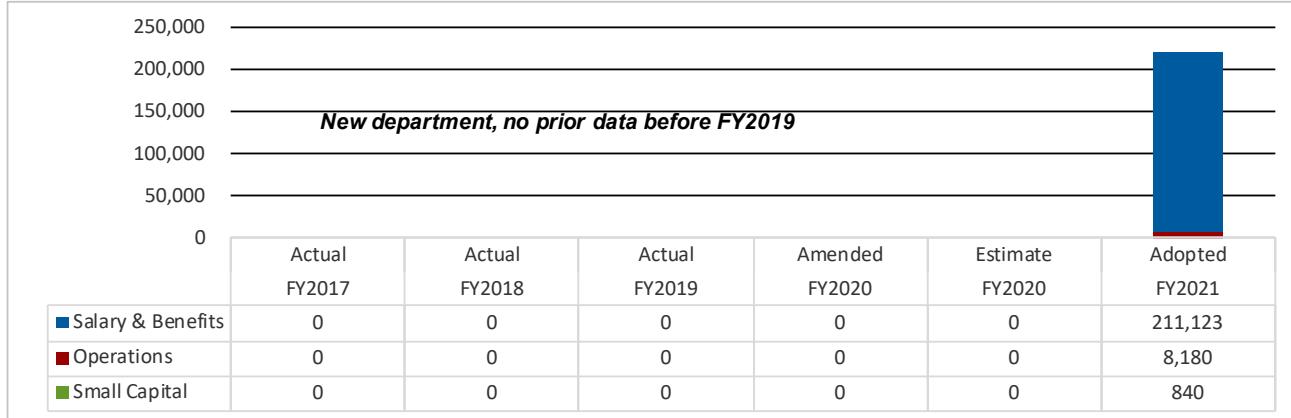
FY2021 Budget Highlights

The FY2021 budget includes funding for the Director of General Services, Public Information Specialist, and related operational expenses. There is no significant change in the budget from FY20. The overall General Services budget increased by 2.8% due to salary/benefit amounts.

Performance Measures from FY2019, FY2020 and FY2021 Projections

Percentage Complete	FY2019	FY2020	FY2021 Projection
Performance Measure			
County wide training for uniform procurement guidelines	25%	100%	N/A
County wide Website redesign with emphasis on transparency	25%	100%	N/A
Standard operating procedures for procurement, sustainability, facilities, and public information	0%	10%	75%

General Services Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	0	0	0	0	0	211,123
Operations	0	0	0	0	0	8,180
Small Capital	0	0	0	0	0	840
Total	0	0	0	0	0	220,143



Information Technology

Justin Miller, Manager

185 S. Willow Street, 1st Floor
 PO Box 3594, Jackson WY, 83001
 (307) 732-8460, www.tetoncountywy.gov/it

7 employees

Mission Statement

Teton County Information Technology (IT) 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.

FY2021 Budget Highlights

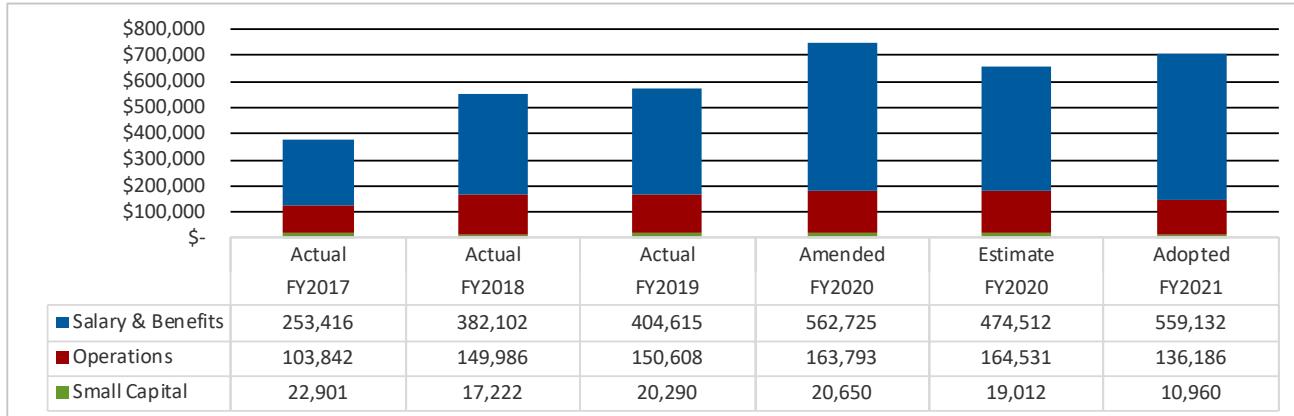
The budget for IT services has decreased in FY2021 by 5.4%. Salaries cover a staff of seven; a manager, network specialist, three IT technicians, one systems specialist and a wireless communications technician. The scope of operations has expanded to provide IT services for the County Library and County & Prosecuting Attorney's office. Upcoming capital projects include a new County Datacenter, VOIP phone system upgrade and enhanced video streaming capabilities in the Board of County Commissioner chambers.

Performance Measures from FY2020 and FY2021 Projections

The IT division set the following goals for FY20, to resolve or have 90% of tickets closed within our service level agreement (SLA) for ticket priority, upgrade all Windows 7 computers to Windows 10, upgrade the phone system and to complete an onsite data backup project. We achieved an SLA completion rate of 61.9% over the previous year. The goal for 90% is being rolled over for FY2021. In 2020, the phone system upgrade was unable to be completed due to the ongoing construction of the new datacenter. The completion of this project and the phone system upgrade remains a goal for FY2021. The Windows 10 upgrade project was successfully completed as well as the on-site data backup project. Finally, our last projected goal is to have the video streaming system upgraded in the BCC chambers by the beginning of September 2020.

Percentage Complete	FY2019	FY2020	FY2021
Performance Measure			
90% of work tickets closed within SLA		61.90%	100%
Upgrade 100% of Windows 7 Computers to Windows 10		100%	
Phone system upgrade	0%	0%	100%
Data Backup Project		100%	
New County Datacenter			100%
BCC Video Upgrade			100%

Information Technology Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	253,416	382,102	404,615	562,725	474,512	559,132
Operations	103,842	149,986	150,608	163,793	164,531	136,186
Small Capital	22,901	17,222	20,290	20,650	19,012	10,960
Total	380,159	549,310	575,513	747,168	658,055	706,278



Planning & Building

Chris Neubecker, Director

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

PO Box 1727, Jackson, WY 83001

(307) 733-3959, cneubecker@tetoncountwy.gov, www.tetoncountwy.gov/518/Planning-Building

17 employees

Mission Statement

Teton County Planning & Building Services Department exists to uphold the community's vision, serving the residents, workforce, visitors, and natural resources by studying and informing land use policy decisions, enforcing codes and regulations, and educating on codes, regulations and policy.

Department Function

The Planning Division is responsible for the development, adoption, and ongoing monitoring of the Jackson/Teton County Comprehensive Plan. The Planning Division administers the Comprehensive Plan by enforcing, amending, and applying the adopted Land Development Regulations (LDRs) to physical development, use, subdivision, and development options. The Planning Division also serves as support to the Planning Commission.

The Building Division ensures compliance with all building, plumbing, energy efficiency, heating, and cooling codes through plan review, issuance of all permits for building and construction, and inspections of new construction. Building Division staff meet with builders, architects, and engineers prior to or during construction of projects to review County regulations and codes as they relate to the proposed construction.

The Code Compliance Division investigates alleged code violations, performs site inspections, and strives to ensure abatement of violations through communication with property owners and tenants.

FY2021 Budget Highlights

The Planning & Building Services budget includes funding for professional services to complete a neighborhood planning process for northern South Park and rezoning the Aspens residential (390 East) neighborhood, and implementation of online applications and electronic plan review. The budget includes professional services funds for communications and public engagement. The budget has been reduced by \$150,651 from FY2020.

There is no requested change in staffing levels from FY20. The department was approved for 16 FTEs in FY20; one new position (Associate Planner) was added in FY20 and 2 positions were eliminated, including the Planning Manager and the Transportation Coordinator positions.

Performance Measures from FY2019, FY2020 and FY2021 Projections

	FY2019	FY2020	FY2021 Projected
Building Permits Submitted	365	347	350
Building Inspections Completed	5,400	3,753	5,000
Planning Applications Submitted	411	397	400

	FY 2019	FY 2020 (Budget)	FY 2021 Projected
Building Permits	\$967,415	\$1,000,000	\$950,000
Planning Applications	\$240,796	\$225,000	\$196,000
Exaction Fees	\$44,155	\$10,000	\$88,754
Environmental	\$11,255	\$40,000	0*

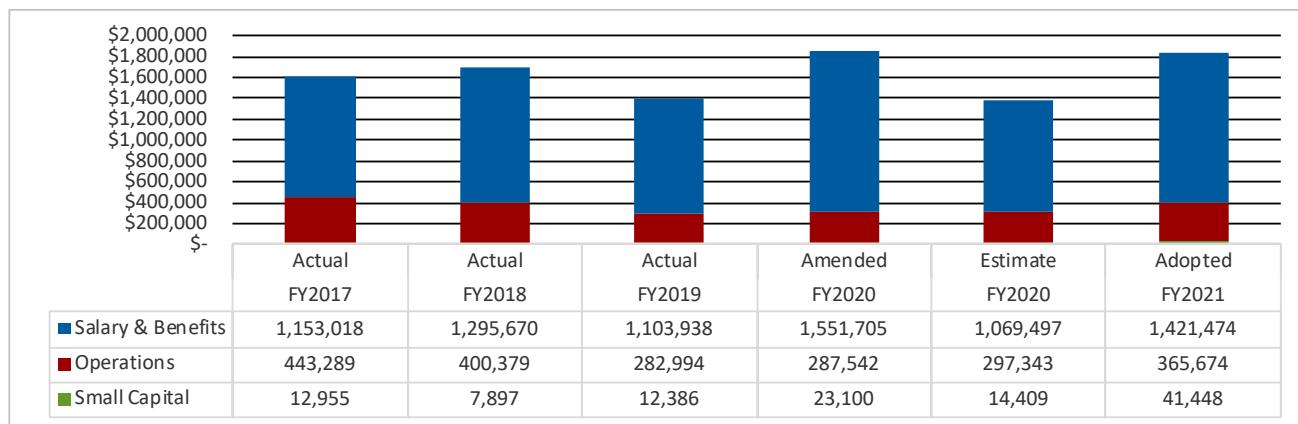
Consultant Fees			
Energy Mitigation	\$1,337,521	\$1,300,000	\$1,000,000
Development / Transit Impact Fee	\$469	\$1,500	\$1,500
Reimbursement from Town of Jackson	\$123,756	\$244,200	\$116,155

*The Environmental Consulting fees (both revenue and expenses) were reduced to zero in FY2021 since these expenses are reimbursed by applicants and property owners.

FY2021 Department/Division Goals

The Planning & Building Services Department goals for FY2021 include: complete the Growth Management Program and the Update to the 2012 Jackson/Teton County Comprehensive Plan; lead the neighborhood planning process for Northern South Park (Subarea 5.6); continue Indicator Data Standardization (along with Town of Jackson); update Workforce Housing Mitigation rates in the LDRs; update Wireless Small Cell standards; rezone Aspens (Residential) Subarea 12.2; complete the process to update Natural Resources regulations in the LDRs.

Planning & Building Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	1,153,018	1,295,670	1,103,938	1,551,705	1,069,497	1,421,474
Operations	443,289	400,379	282,994	287,542	297,343	365,674
Small Capital	12,955	7,897	12,386	23,100	14,409	41,448
Total	1,609,262	1,703,946	1,399,318	1,862,347	1,381,249	1,828,596



Human Resources

Julianne Fries, Director of Human Resources

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

PO Box 3594, Jackson WY 83001

(307) 732-8483, hr@tetoncountywy.gov, www. www.tetoncountywy.gov/HR

3 employees

Mission Statement

The mission of the Human Resources Department is to provide 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; providing support and advisement in the recruitment and onboarding of new employees; and providing 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.

FY2021 Budget Highlights

The Department's focus will be on continuing training and support for employees. New this year is the implementation of an online Learning Management System which will provide strategic improvements and operational efficiencies by increasing the County's capacity to deliver training opportunities through an online platform. HR will continue to provide hybrid/in-class compliance trainings to County supervisors, managers, directors, and elected officials, and continue to facilitate leadership training opportunities to support to develop and grow our leaders in support the FY2020 BCC Areas of Focus and related goals.

FY2021 Department/Division Goals

Human Resources is an 'internal service department' providing essential services to the County departments/offices and employees which directly impact overall County operations and services to the Community. Within current resource constraints, Human Resources will continue to work strategically with Managers, Directors and Elected Officials to develop individualized online training based on their employees learning goals, job duties, and other performance criteria. The Learning Management System will track online training analytics to assist us in determining whether initiatives are on target and report participation rates.

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 employment specific policies. HR will continue to ensure the County Departments and Offices are compliant with federal and state employment law, as well as uniform application of county wide policies, from FMLA and disability accommodations, to harassment, retaliation, wage and hour laws, and benefit liabilities.

Performance Measures from FY2019, FY2020 and FY2021 Projections**FY 2019-2020 Accomplishments**

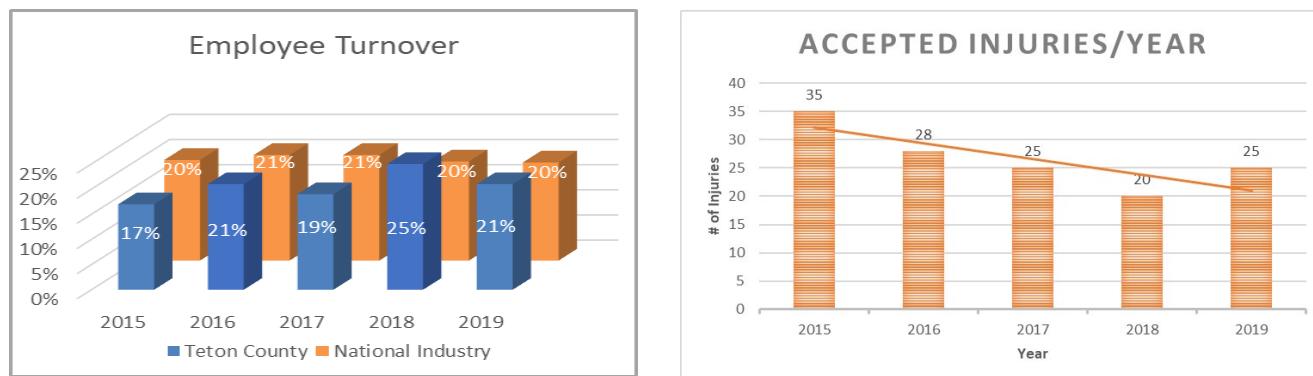
- Developed and implemented a comprehensive revision of the County's Human Resources Policy Manual.
- Made improvements, recouped overpayment associated with incorrect classification of workers, and implemented cost savings measures to our workers' compensation program with an estimated savings of over \$125,000.
- Facilitated participation in the Workers' Compensation Discount Program gaining and additional 10% savings on our rate costs.

- Continued to provide support services to County departments/offices by conducting workplace investigation services, recruitment branding, job classification and description development, and performance management.
- Continue to evaluate county employee benefit offerings to provide robust comprehensive benefit program; implemented new products and rebranding of wellness program and reward system resulting in a participation rate of 20.4%.
- Improved Human Resources Information System (HRIS) functionality by implementing a fully integrated HR, Payroll, and electronic Timecard system resulting in increased operational efficiencies.
- Improved new employee on-boarding by redesigning new employee orientation delivery and content and developing a three month on-boarding guide for hiring managers.
- Achieved a 26% reduction in first year attrition in 2019.
- Launched Employee Engagement Survey to assess the needs of County employees and provided aggregate and individualized results to departments/offices. Facilitated developing specific department/office goals and action items for continued improvement.
- Conducted a comprehensive maintenance review of salaries for all county classifications and implemented a new policy adjusting salaries to 7.5% above Market.

FY2021 Projections

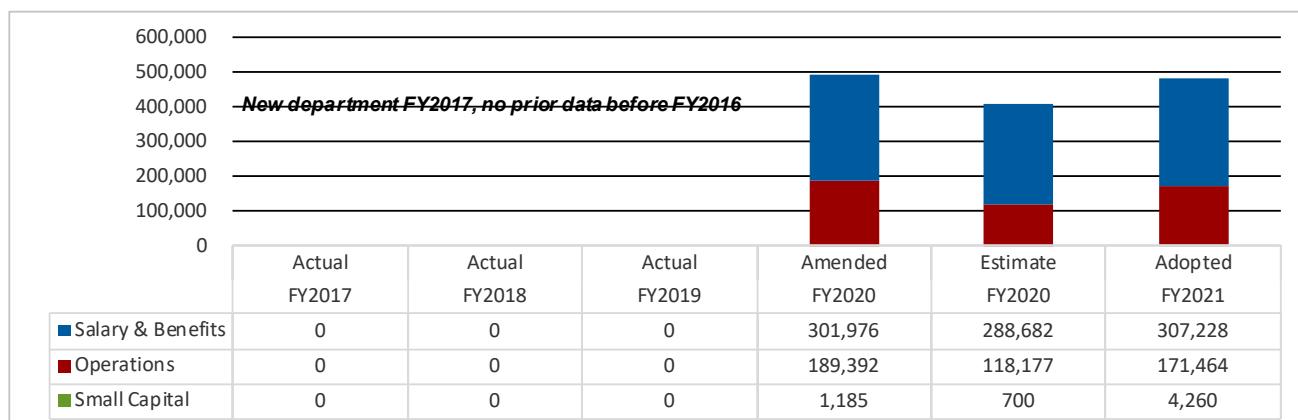
Improving training opportunities by launching a new Learning Management System which will enhanced and efficient on-line training resources in support of the County's workforce development initiatives.

The primary metrics used by Teton County HR department to measure performance include: Employee turnover, average time to fill/hire, medical plan renewal costs, exit interviews, and monitoring and tracking of Workers' Comp injuries and claims costs.



*Metrics are calculated on calendar year basis

Human Resources Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	0	0	0	301,976	288,682	307,228
Operations	0	0	0	189,392	118,177	171,464
Small Capital	0	0	0	1,185	700	4,260
Total	0	0	0	492,553	407,559	482,952



Women, Infants & Children Program (WIC)

460 East Pearl, Suite 3

PO Box 6399, Jackson WY, 83002

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

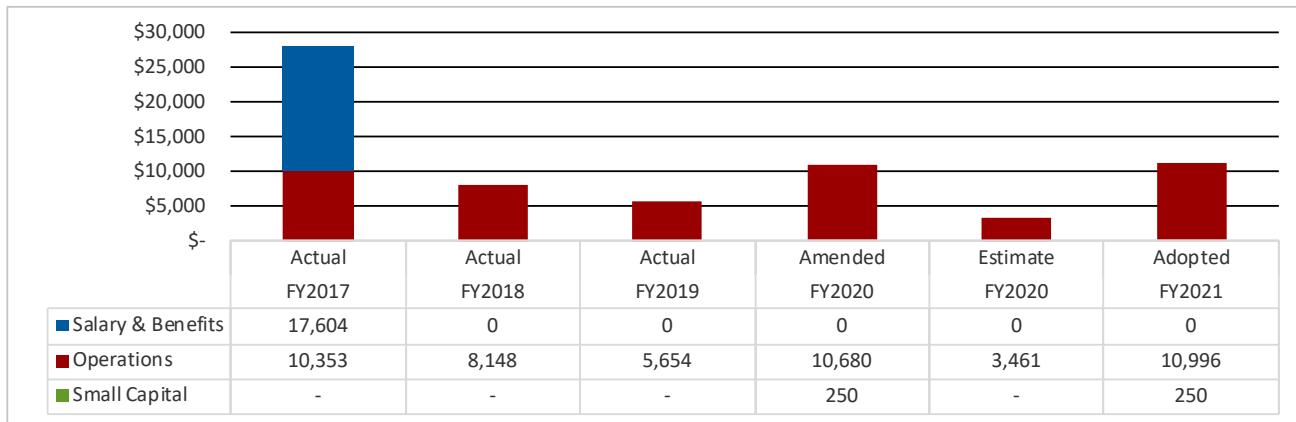
0 employees

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	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	17,604	0	0	0	0	0
Operations	10,353	8,148	5,654	10,680	3,461	10,996
Small Capital	-	-	-	250	-	250
Total	27,957	8,148	5,654	10,930	3,461	11,246

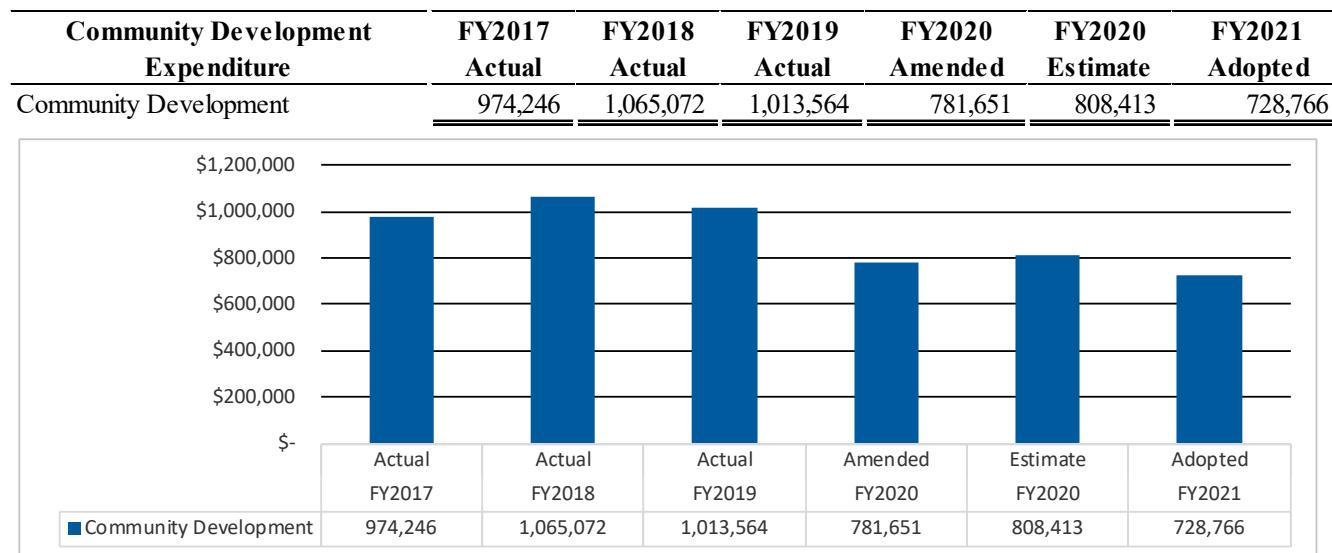


Community Development

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.



Emergency Management
 PO Box 4458
 Jackson, WY 83001
 (307) 733-9572, em@tetoncountywy.gov www.tetoncountywy.gov/em

2 employees

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 (a gubernatorial appointee) and an Emergency Management Program Assistant.

FY2021 Budget Highlights

As requested, Teton County Emergency Management reduced its budget for FY2021 by 20% from the original request. Several maintenance items were deferred, as were public outreach, travel, and training items. The final FY2021 budget is a 5.1% decrease over FY2020.

FY2021 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 (CEM) and Wyoming Emergency Manager (WEM) certifications.

TCEM will hire Emergency Management Specialist position and begin training.

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 (COVID-dependent)

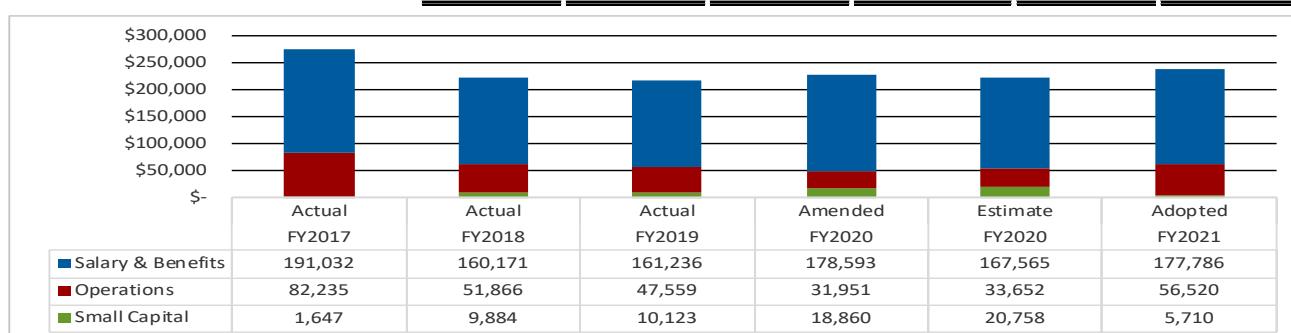
TCEM will conduct one ICS-300 or ICS-400 course in Teton County per year (COVID-dependent)

TCEM will complete a Threat and Hazard Identification Risk Assessment and Stakeholder Preparedness Report for the Wyoming Office of Homeland Security and FEMA.

TCEM will organize and host 6 Local Emergency Planning Committee meetings (COVID-dependent)

TCEM will continue working with Teton County Public Health and other agencies on COVID response and recovery.

Emergency Management Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	191,032	160,171	161,236	178,593	167,565	177,786
Operations	82,235	51,866	47,559	31,951	33,652	56,520
Small Capital	1,647	9,884	10,123	18,860	20,758	5,710
Total	274,914	221,921	218,918	229,404	221,975	240,016



Pathways

Pathways/Public Works

Brian Schilling, Pathways Coordinator
 P.O. Box 3594 / 320 S. King St.
 Jackson, WY 83001
 (307) 732-8573, bschilling@tetoncountywy.gov, tetoncountywy.gov/493/Pathways

1 employee

Mission Statement

To plan and 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 Town of Jackson/Teton County Pathways System. Procure funding, develop capital improvement plans, manage projects, maintain assets, implement programming, and ensure that the needs of pedestrians, cyclists, others are being met.

FY2021 Budget Highlights

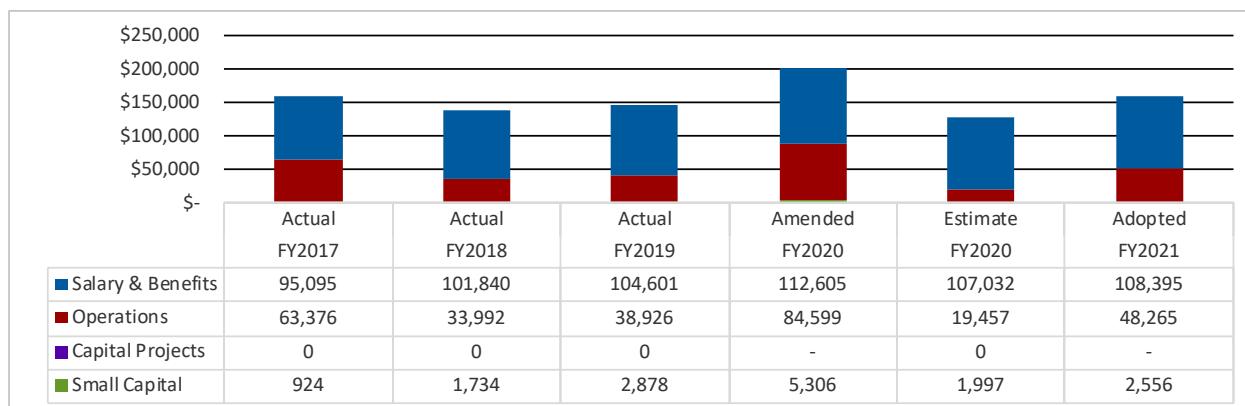
The total FY2021 Pathways operations budget is \$159,216 (a 19.3% decrease from FY20). The Town capital budget is \$195,000 (includes an \$80,000 grant) and the County capital budget is \$315,000 with an additional \$600,000 in SPET funding for South Park Loop repairs. FY2021 on-going and new projects include: Path 22 - Wilson to Stilson; Scott Lane/Snow King ADA/Bike/Ped improvements; Town of Jackson bicycle network improvements; South Park Loop asphalt repair/root mitigation; downtown streets COVID response and pedestrian zones; annual sealcoating and asphalt maintenance; ongoing routine maintenance; and Teton Mobility Project public outreach and data analysis. Other division activities include: automated data collection; e-bike and pathway safety education; coordination with Parks and Rec of summer and winter maintenance; WYDOT project coordination; Town and County development review; response to public requests; and, miscellaneous programming, maps, marketing, and outreach.

Performance Measures from FY2019, FY2020 and FY2021 Projections

Pathway centerline miles remained unchanged from FY2019 to FY2020 at 49.4 miles of Teton County owned/maintained pathways (includes the Old Pass Road and some HOA/Teton Village paths). In FY2021, approximately 1.75 miles will be added to the County system for the South 89 pathway from Game Creek to Swinging Bridge upon completion of the WYDOT project and acceptance by the County.

The daily average use from FY2019 to FY2020 was up 25% at Garaman Park and up 8% on Snow King Avenue. In 2019 staff reviewed 63 development applications for the Town of Jackson, a 6.7% increase over 2018.

Pathways Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	95,095	101,840	104,601	112,605	107,032	108,395
Operations	63,376	33,992	38,926	84,599	19,457	48,265
Capital Projects	0	0	0	-	0	-
Small Capital	924	1,734	2,878	5,306	1,997	2,556
Total	159,395	137,566	146,405	202,510	128,486	159,216



Facilities Management

Paul Cote, Facilities Maintenance Manager
 185 S Willow Street
 PO 3594, Jackson WY 83001
 (307) 732-8585, facilities@tetoncountwy.gov, www.tetoncountwy.gov

3.8 employees

Mission Statement

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

Department Function

- (1) Ensure safe and comfortable work environments for both employees and citizens.
- (2) Maximize the performance of all assets on both a short term and life-cycle basis using both preventive maintenance scheduling and predictive maintenance analysis.
- (3) Respond to work order requests by employees to minimize disruptions in the workflow process.
- (4) Support other Departments in the design and construction of capital projects. Assist by incorporating larger County goals into Department projects.
- (5) Support the goals of the Teton County Internal Sustainability Plan by actively striving to incorporate these goals into both operations and capital projects.
- (6) Conduct capital planning to foresee and plan for County needs over a 20-year time span.

FY2021 Budget Highlights

The biggest challenge this year will be maintaining operations and maintenance given an overall 8.5% cut in the budget. This will require rigorous attention to spending and prioritizing our available funds. We will seek to find opportunities to cut expenses and to defer work where possible without sacrificing long term goals. Another challenge will be dealing with reductions in capital spending. The capital request was \$2.2 million and that approved at \$0.9 million due to the COVID-19 pandemic. This has caused a refocus of efforts to projects that qualify for Energy Mitigation Program funds as there is an accumulated \$3 million in the EMP account which can be used for qualifying projects. The strategy will be to use EMP funds where approved to leverage the limited capital funding. Large capital projects this year involves the include the removal of underground storage tanks (USTs), the replacement of a 35-year-old emergency power generator at the Jail facility, and the IT Division new County Data Center.

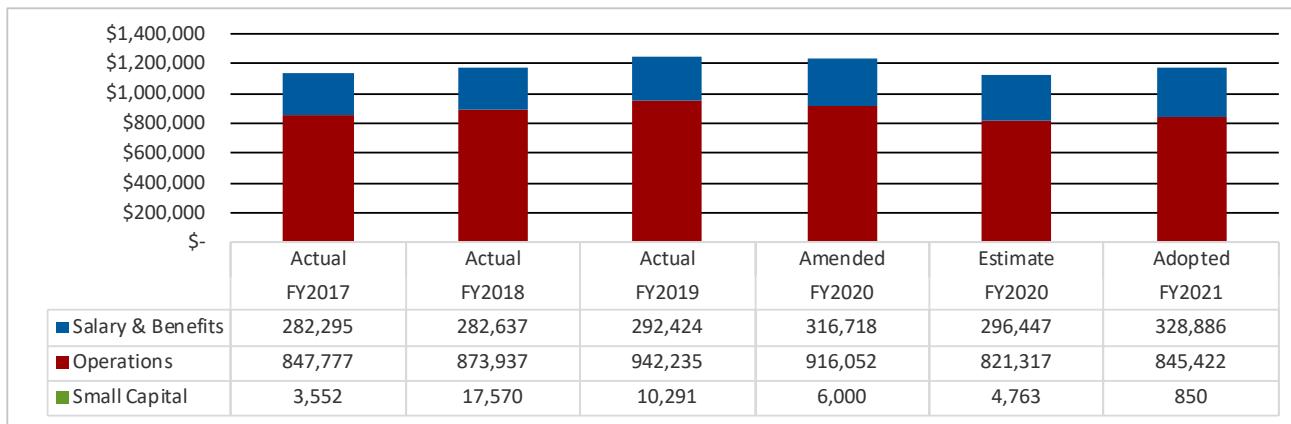
Performance Measures from FY2019, FY2020 and FY2021 Projections

Percent Complete	FY2019	FY2020	Projected FY2021
Facility Condition Assessments	33%	98%	100%
Trained CMMS users	2%	3%	5%
BAS systems, install 2 new BAS systems and expand 5	0	75%	100%
Complete ASHRAE Level 2 Audits of all buildings	0	100%	
Develop a timeline for completing projects identified in ASHRAE audit	0	0	100%
Implement CMMS Energy Module Countywide	0	25%	75%
UST Removal			100%
Jail Generator Replacement			100%
TCCH Phase 1 & 2 Design			100%
County Datacenter Project			100%

FY2021 Department/Division Goals

The goal of the Facilities Division is to utilize funding in the most efficient productive manner. Previous studies will be used to further evaluate projects and help rank projects according to priority. Studies completed for the Teton County Courthouse in the last 2 years have indicated deficiencies in energy performance, security, ADA access, and seismic stability. An architect has been hired with the goals of addressing urgent and immediate needs and to develop future scenarios for renovation and expansion. ASHRAE level II audits have been completed and will guide the County to make informed decisions regarding energy mitigation projects. The Facilities Division is transitioning to a Computerized Maintenance Management System (CMMS). Goals for this year include the expanded use of the software and incorporating it into a ticketing system used county-wide. Facilities also has the goal for the expanded use of Building Automation Systems throughout the County.

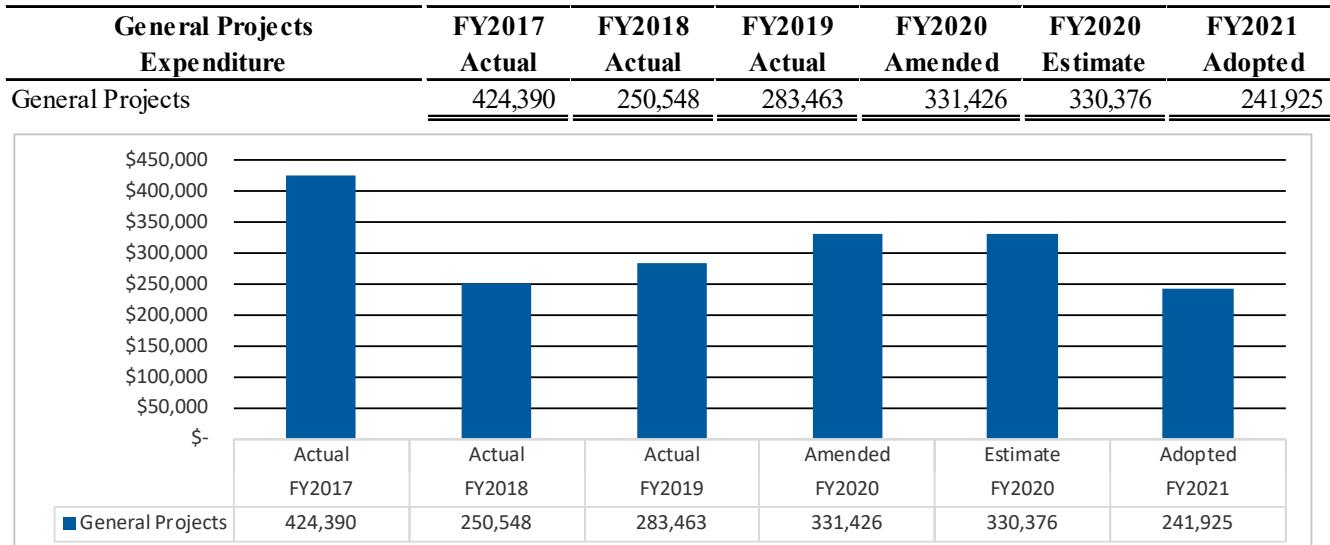
Facilities Management Expenditure	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimate	FY2021 Adopted
Salary & Benefits	282,295	282,637	292,424	316,718	296,447	328,886
Operations	847,777	873,937	942,235	916,052	821,317	845,422
Small Capital	3,552	17,570	10,291	6,000	4,763	850
Total	1,133,624	1,174,144	1,244,950	1,238,770	1,122,527	1,175,158



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.



Teton County, Wyoming

Special Revenue Fund Budgets

Year Ending June 30, 2021

Special Fire Fund

Brady Hansen – Fire Chief, Jackson Hole Fire/EMS
 40 East Pearl Ave
 PO Box 901
 Jackson, WY 83001
 (307) 733-4732, bhansen@tetoncountywy.gov, 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 on 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, JF Fire/EMS receives grants for fire mitigation, offsets firefighting cost, 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 effect 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 series for both Teton County and the Town of Jackson including training, fire, rescue, and emergency incidents as well as electrical inspections, fire inspections, fire investigation services and community awareness. These services are achieved with a combination department consisting of 34 paid members and 76 volunteer members. Jackson Hole Fire/EMS is an “all hazards” fire and EMS agency.

FY2021 Budget Highlights

Jackson Hole Fire/EMS Fund 11 (Special Fire) was moderately reduced in operational services to match a projected impact of a slowing economy. These reductions were carefully implemented in areas that would not reduce the service to the community.

Funding was included in the budget to finish the completion of Fire Station 1 in downtown Jackson. This is a very large-scale project that imposed a significant impact to the overall budget.

Besides the Fire Station Construction there was no other large capitol in the Special Fire fund this year.

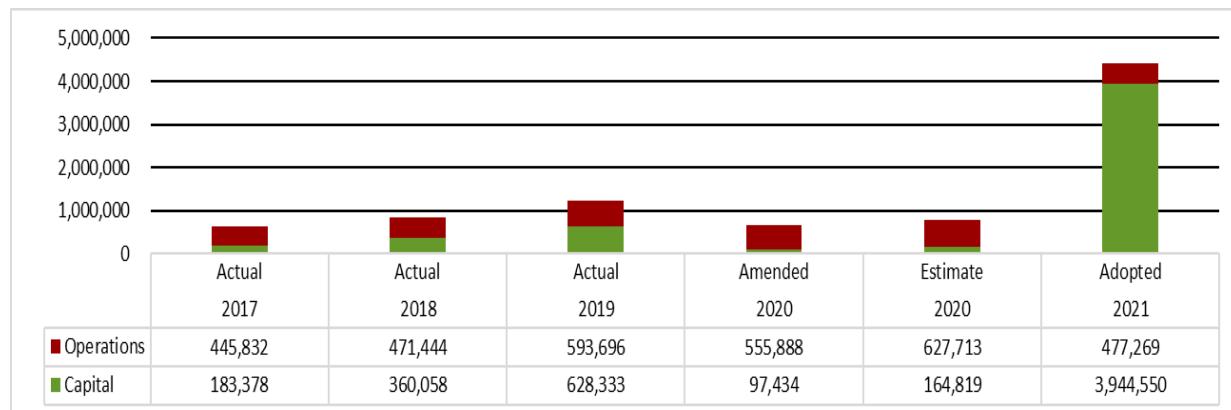
Performance Measures from FY2019, FY2020 and FY2021 Projections

Be on track to complete Fire Station 1 construction, be on schedule and on budget.

Stay within staffing levels, keeping overtime, pool staff hours and benefits within budget amounts.

Total number of active volunteer firefighters				
2015	2016	2017	2018	2019
92	79	66	72	67

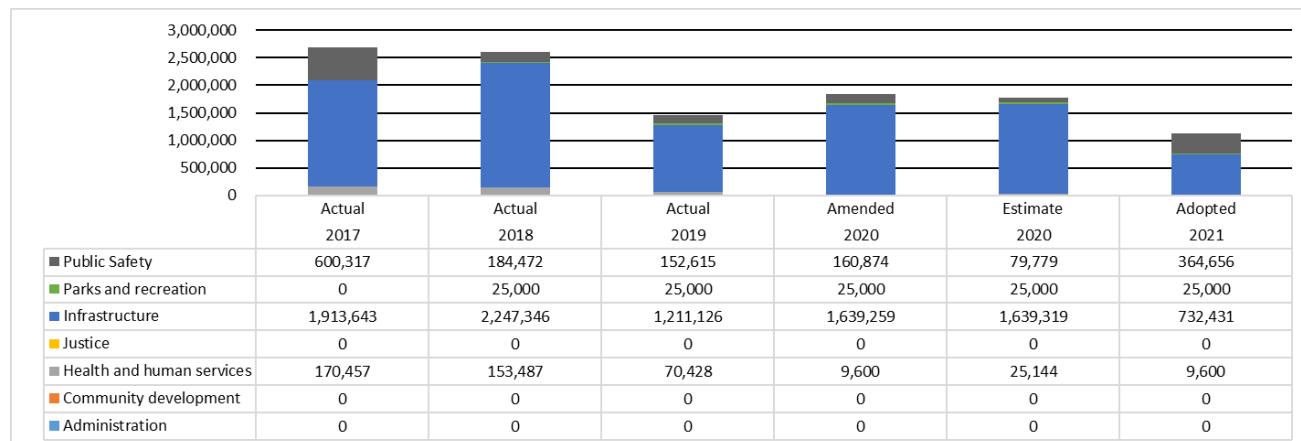
Special Fire Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Property Taxes	513,577	539,719	612,989	699,712	658,501	689,606
Intergovernmental	0	0	0	5,000	0	0
Charges for Services	279,553	369,393	493,683	383,317	388,835	1,144,599
Contributions	30,000	43,914	101,662	88,825	88,825	0
Miscellaneous	7,151	16,917	10,480	21,798	39,214	8,600
Total revenues	830,281	969,943	1,218,814	1,198,652	1,175,375	1,842,805
Expenditures:						
Operations	445,832	471,444	593,696	555,888	627,713	477,269
Capital	183,378	360,058	628,333	97,434	164,819	3,944,550
Total expenditures	629,210	831,502	1,222,029	653,322	792,532	4,421,819
Change in fund balance	201,071	138,441	(3,215)	545,330	382,843	(2,579,014)
Beginning fund balance	1,593,428	1,794,499	1,932,940	1,929,725	1,929,725	2,312,568
Ending fund balance	1,794,499	1,932,940	1,929,725	2,475,055	2,312,568	(266,446)



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 FY2021 is from the State Loan and Investment Board (SLIB) funding the landfill closure project.

Grants Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Intergovernmental	2,986,380	2,965,466	2,067,245	2,883,274	2,406,828	1,913,559
Total revenues	2,986,380	2,965,466	2,067,245	2,883,274	2,406,828	1,913,559
Expenditures:						
Health and human services	170,457	153,487	70,428	9,600	25,144	9,600
Infrastructure	1,913,643	2,247,346	1,211,126	1,639,259	1,639,319	732,431
Parks and recreation	0	25,000	25,000	25,000	25,000	25,000
Public Safety	600,317	184,472	152,615	160,874	79,779	364,656
Total expenditures	2,684,417	2,610,305	1,459,169	1,834,733	1,769,242	1,131,687
Excess (deficiency) of revenues over expenditures	301,963	355,161	608,076	1,048,541	637,586	781,872
Other financing sources (uses):						
Transfers out	(301,964)	(355,161)	(616,592)	(1,044,981)	(764,520)	(781,872)
Change in fund balance	(1)	0	(8,516)	3,560	(126,934)	0
Beginning fund balance	8,516	8,515	8,516	0	0	0
Ending fund balance	8,515	8,515	0	3,560	(126,934)	0



Jackson Hole Fire/EMS Fund

Brady Hansen – Fire Chief, Jackson Hole Fire/EMS
 40 East Pearl Ave
 PO Box 901
 Jackson, WY 83001
 (307) 733-4732 bhansen@tetoncountywy.gov, JHFire-EMS.org

46.9 employees

Mission Statement

The Mission of Jackson Hole Fire/EMS is the protection of life and property from the adverse effect 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 series for both Teton County and the Town of Jackson including training, fire, rescue, and emergency incidents as well as electrical inspections, fire inspections, fire investigation services and community awareness. These services are achieved with a combination department consisting of 34 paid members and 76 volunteer members. Jackson Hole Fire/EMS is an “all hazards” fire and EMS agency.

FY2021 Budget Highlights

The EMS division is faced with increasing medical calls and hospital transfers. The current operations are continuing to make significant changes to keep up with the dynamic pandemic response within Teton County. The increase in call volume will continue to climb as visitor numbers continue to increase. This put a harder burden on the department overtime budget and response times. Additional growth may be needed in the future to keep up with increasing calls and decreasing volunteerism.

The training department is challenged with each new member required to have a minimum of 256 hours of training to meet the MINIMUM certification requirement. Most members will exceed the minimum. Each member also receives at least 100 hours annually to remain current on those certifications.

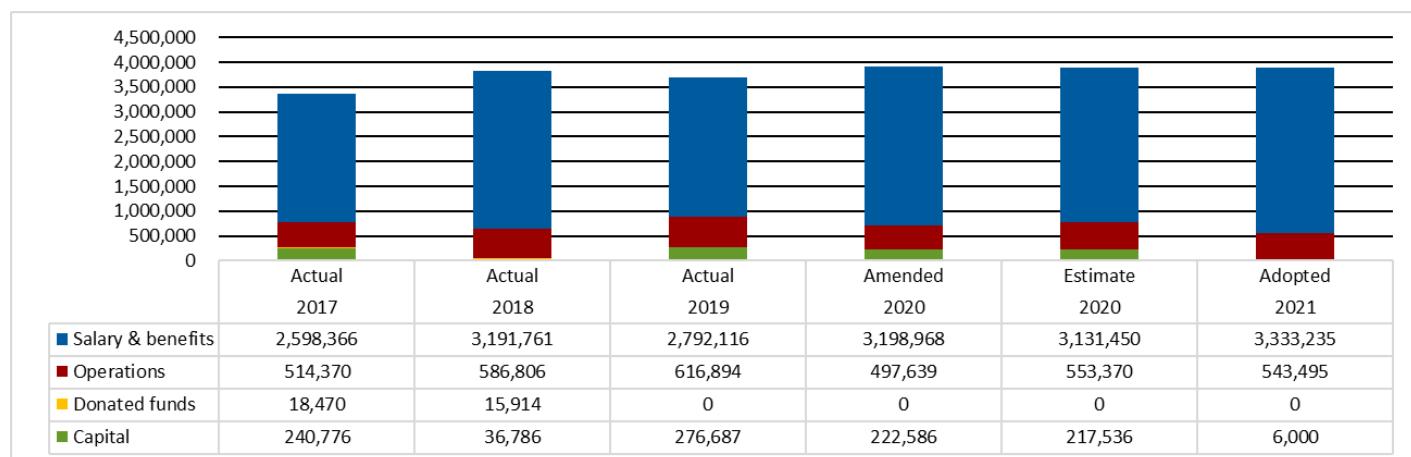
The prevention department consists of the fire marshal, two fire inspectors and two electoral inspectors. Jackson Hole Fire/EMS. Prevention handles plan reviews, fire and electrical inspections, most public outreach and education and all things safety related.

Performance Measures from FY2019, FY2020 and FY2021 Projections

Year	2013	2014	2015	2016	2017	2018	2019
Total Call Volume	1458	1435	1515	1619	1520	1605	1925

*The Total Call Volume is calculated on a calendar year basis

Fire/EMS Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Charges for Services	1,773,525	1,817,876	2,414,927	2,213,238	2,230,736	2,003,853
Contributions	152,013	165,185	110,000	110,000	0	209,000
Miscellaneous	17,311	10,889	26,335	23,147	28,727	10,500
Total revenues	1,942,849	1,993,950	2,551,262	2,346,385	2,259,463	2,223,353
Expenditures:						
Salary & benefits	2,598,366	3,191,761	2,792,116	3,198,968	3,131,450	3,333,235
Operations	514,370	586,806	616,894	497,639	553,370	543,495
Donated funds	18,470	15,914	0	0	0	0
Capital	240,776	36,786	276,687	222,586	217,536	6,000
Total expenditures	3,371,982	3,831,267	3,685,697	3,919,193	3,902,356	3,882,730
Excess (deficiency) of revenues over expenditures	(1,429,133)	(1,837,317)	(1,134,435)	(1,572,808)	(1,642,893)	(1,659,377)
Other financing sources (uses):						
Transfer from General Fund	1,743,296	1,702,422	2,158,237	2,172,865	2,099,345	1,990,391
Transfer from Lodging Tax Fund	0	150,000	150,000	150,000	150,000	150,000
Transfer out	(591,053)	(120,254)	(618,281)	(833,233)	(725,225)	(839,364)
Total other financing sources (uses)	1,152,243	1,732,168	1,689,956	1,489,632	1,524,120	1,301,027
Change in fund balance	(276,890)	(105,149)	555,521	(83,176)	(118,773)	(358,350)
Beginning fund balance	1,340,645	1,063,755	958,606	1,514,127	1,514,127	1,395,354
Ending fund balance	1,063,755	958,606	1,514,127	1,430,951	1,395,354	1,037,004

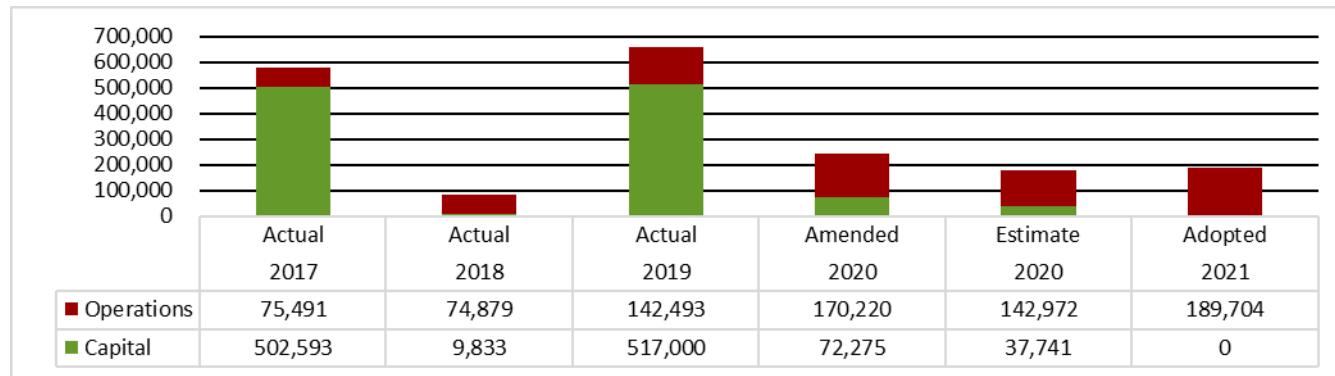


E-911 Fund

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 FY2021 budget reflects a decrease in overall expenditures. There is no anticipated E911 equipment required for FY2021, resulting in the decrease.

Enhanced 911 Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Charges for Services	309,191	310,451	311,830	250,000	270,483	250,000
Miscellaneous	2,803	4,843	9,146	5,000	14,038	3,650
Total revenues	311,994	315,294	320,976	255,000	284,521	253,650
Expenditures:						
Operations	75,491	74,879	142,493	170,220	142,972	189,704
Capital	502,593	9,833	517,000	72,275	37,741	0
Total expenditures	578,084	84,712	659,493	242,495	180,713	189,704
Excess (deficiency) of revenues over expenditures	(266,090)	230,582	(338,517)	12,505	103,808	63,946
Change in fund balance	(266,090)	230,582	(338,517)	12,505	103,808	63,946
Beginning fund balance	1,042,054	775,964	1,006,546	668,029	668,029	771,837
Ending fund balance	775,964	1,006,546	668,029	680,534	771,837	835,783



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

5 employees

Mission Statement

Stabilizing our community by providing health housing solutions.

Department Function

Management of over 900 restricted units, including sales, resales, and compliance. Partnering to supply workforce housing through production and preservation.

FY2021 Budget Highlights

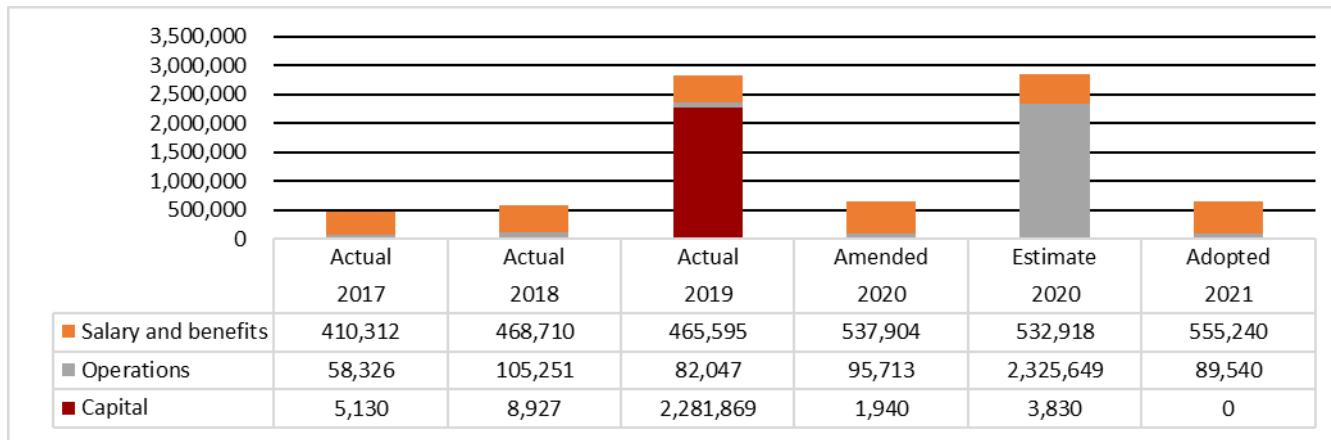
Budget highlights include funding for enhanced outreach for the commuter workforce and upgrades to the online database platform.

Performance Measures from FY2019, FY2020 and FY2021 Projections

	FY2019	FY2020	FY2021 (Projection)
Number of Intake Forms submitted	864	1189	1300
Annual report release	Yes	Yes	Yes
Compliance rate for Affordable units	No data available	100%	100%
Compliance rate for Workforce units	100%	98%	98%
Compliance rate for Employee units	100%	99%	98%
Number of RFP/RFQ for workforce housing released)	2	1	1
Number of units sold	16	8	15
Number of units rented	20	20	20
Number of defaults	4	22	15
Number of defaults cured	4	22	15
Number of households moving from restricted housing to market housing	3	4	4

Affordable Housing Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Charges for Services	121,144	201,951	366,670	314,326	333,172	306,901
Miscellaneous	1,634,075	387,023	148,245	389,799	437,641	337,897
Total revenues	1,755,219	588,974	514,915	704,125	770,813	644,798
Expenditures:						
Salary and benefits	410,312	468,710	465,595	537,904	532,918	555,240
Operations	58,326	105,251	82,047	95,713	2,325,649	89,540
Capital	5,130	8,927	2,281,869	1,940	3,830	0
Total expenditures	473,768	582,888	2,829,511	635,557	2,862,397	644,780
Excess (deficiency) of revenues over expenditures	1,281,451	6,086	(2,314,596)	68,568	(2,091,584)	18
Other financing sources (uses):						
Transfer in (out)	1,568,040	1,644,056	3,250,355	2,690,405	2,926,042	1,000,000
Total other financing sources (uses)	1,568,040	1,644,056	3,250,355	2,690,405	2,926,042	1,000,000
Change in fund balance	2,849,491	1,650,142	935,759	2,758,973	834,458	1,000,018
Beginning fund balance	178,322	3,027,813	4,677,955	5,613,714	5,613,714	6,448,172
Ending fund balance	3,027,813	4,677,955	5,613,714	8,372,687	6,448,172	7,448,190



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

To provide residents, businesses and visitors well planned environmentally sensitive, cost effective infrastructure and services that improves our quality of life, promote public health, protect community and natural resources, provide effective transportation, and community vitality- in an efficient, respectful and responsible 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 construction and maintenance, project management, and contract administration.

FY2021 Budget Highlights

The County Road Fund FY 2021 budget is \$954,500 that includes road maintenance-oriented items, including pavement patching & sealing, road sweeping, guardrail repair, and county road professional services.

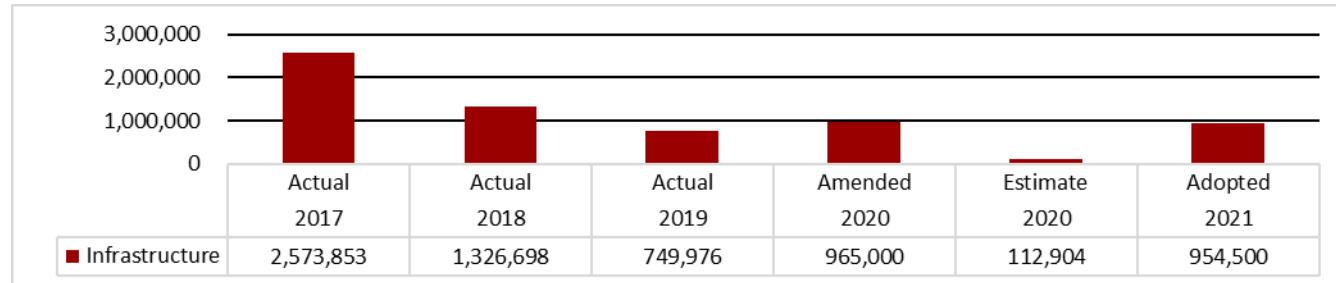
FY2021 Department/Division Goals

Road and Levee FY2021 goals include: maintain high level of customer service, provide road and levee maintenance for safe user experience, and continue data collection for the County Road Asset Management Program.

FY2021 Performance Measures

Teton County Road & Levee will measure road maintenance performance by annual cost per mile, and capital project performance by cost per mile and addition of road safety measures. Accountability is the basis for excellent customer service, Road & Levee staff will strive to be accountable to all customer service needs. Project innovation, excellence, and financial responsibility provides Teton County residents and visitors with a safe transportation system. Staff will always strive to deliver projects on time and on budget. Staff training is critical for successful projects. The County Road Asset Management Program provides an excellent means to track road asset replacement, cost management, and collaboration.

Road Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Gasoline tax	546,632	524,273	516,782	600,000	431,702	500,000
Severance tax	80,743	78,750	77,714	76,683	76,683	50,000
Intergovernmental	1,814,817	284,262	312,464	350,082	350,082	112,000
Miscellaneous	35,721	10,408	36,323	27,902	51,282	10,000
Total revenues	2,477,913	897,693	943,283	1,054,667	909,749	672,000
Expenditures:						
Infrastructure	2,573,853	1,326,698	749,976	965,000	112,904	954,500
Total expenditures	2,573,853	1,326,698	749,976	965,000	112,904	954,500
Excess (deficiency) of revenues over expenditures	(95,940)	(429,005)	193,307	89,667	796,845	(282,500)
Change in fund balance	(95,940)	(429,005)	193,307	89,667	796,845	(282,500)
Beginning fund balance	2,602,173	2,506,233	2,077,228	2,270,535	2,270,535	3,067,380
Ending fund balance	2,506,233	2,077,228	2,270,535	2,360,202	3,067,380	2,784,880



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

53.46 employees

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.

FY2021 Budget Highlights

Department staffing levels have reduced by 5FTE's. The budget also modifies staffing by transferring one FTE in programming to administration and finance. The goal is to increase fiscal oversight and improve fiscal accounting efficiencies. The Recreation Center will focus on the completion of health and safety capital repairs, and continued modifications and additions to the roles and responsibilities of the customer service team. The Parks division will continue with current service levels with increases in the number of sidewalks and pathways to maintain, and the maintenance attention to Karns Meadow Park. The Programming division will be focused on additional revenues and opportunities for financial and workload efficiency. Administration will work towards increased fiscal transparency and accountability, inclusive of the implementation of budget and account technology that integrates with payroll and point of sale technology. The department will be continuing our effort to improve communication and marketing of our services and programs. Modifications will be made to online registration to improve the client experience, as well as new and additional tools for communication.

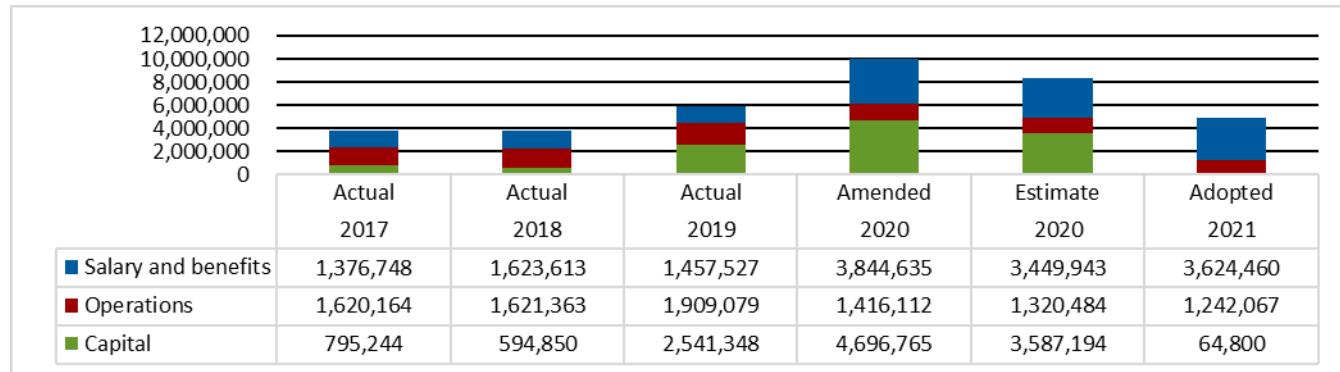
FY2021 Department/Division Goals

The Parks and Recreation Department looks to achieve the following goals in FY2021: increase affordable summer and afterschool youth programming opportunities; increase program cost recovery to an average of 75%; increase environmentally sensitive maintenance practices within our parks, athletic fields and open spaces; and initiate design and planning on the Recreation Center Expansion, initiating construction in spring 2021.

FY2021 Performance Measures

The department will focus on three key areas for performance measurement in FY2021. The first is programming cost recovery. Programming staff shall aim at providing an average cost recovery rate of 70% in FY2021, 75% in FY22, and 78% in FY23 of both in-direct and direct cost per department policy. The second area of focus is to improve the communities experience with on-line registration by reducing the number of steps to the registration process by 25%. The third area of focus is the increase in afterschool youth programming participant number by 25%.

Parks and Recreation Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Intergovernmental	26,581	25,000	25,800	25,800	30,000	25,800
Charges for Services	3,363,819	3,222,286	4,210,548	5,210,232	3,978,377	2,805,567
Licenses and Permits	144,482	279,825	140,299	202,000	123,580	144,188
Contributions	37,832	44,176	8,597	16,500	9,779	7,000
Miscellaneous	11,879	31,279	21,942	3,500	23,306	1,030
Total revenues	3,584,593	3,602,566	4,407,186	5,458,032	4,165,042	2,983,585
Expenditures:						
Salary and benefits	1,376,748	1,623,613	1,457,527	3,844,635	3,449,943	3,624,460
Operations	1,620,164	1,621,363	1,909,079	1,416,112	1,320,484	1,242,067
Capital	795,244	594,850	2,541,348	4,696,765	3,587,194	64,800
Total expenditures	3,792,156	3,839,826	5,907,954	9,957,512	8,357,621	4,931,327
Excess (deficiency) of revenues over expenditures	(207,563)	(237,260)	(1,500,768)	(4,499,480)	(4,192,579)	(1,947,742)
Other financing sources (uses):						
Transfer from General Fund	1,771,667	1,669,140	2,657,214	4,037,011	4,275,358	1,592,743
Transfer from Lodging Tax Fund	508,397	300,000	355,000	355,000	355,000	355,000
Total other financing sources (uses)	347,996	(20,550)	1,117,199	4,392,011	4,630,358	1,947,743
Change in fund balance	140,433	(257,810)	(383,569)	(107,469)	437,779	1
Beginning fund balance	747,893	888,328	630,518	246,949	246,949	684,728
Ending fund balance	888,328	630,518	246,949	139,480	684,728	684,729

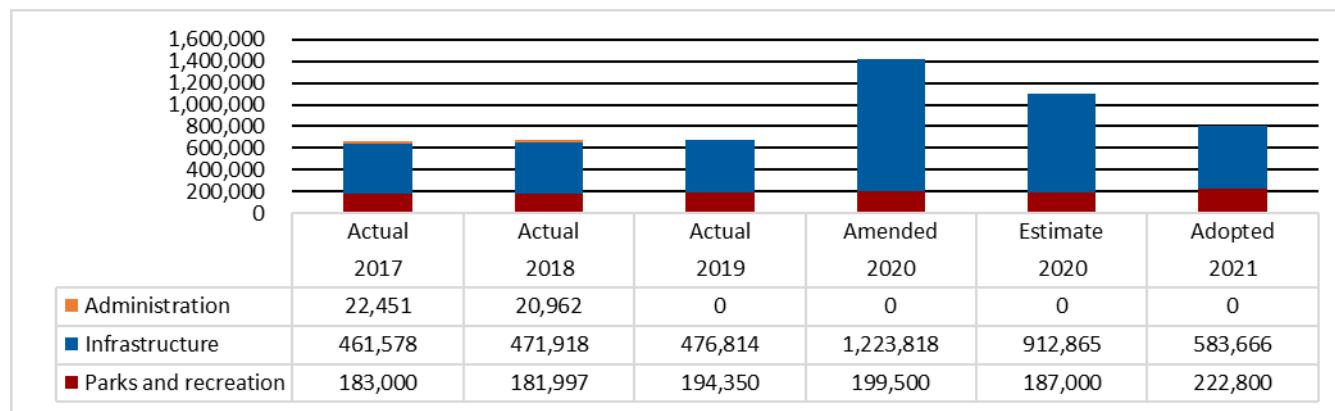


Lodging Tax Fund

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 FY2021 Lodging Tax Fund budget expenditures include funding for the START bus system, Fire/EMS services, Parks & Recreation services, Fish & Wildlife Elk Refuge, Grand Targhee transit support, and Jackson Hole Historical Society and Museum operations. Due to COVID-19, a 50% decrease in revenues is anticipated.

Lodging Tax Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Lodging Tax	1,235,906	1,441,673	1,432,748	1,464,593	1,234,926	732,297
Miscellaneous	1,548	2,522	9,892	7,664	11,921	2,500
Total revenues	1,237,454	1,444,195	1,442,640	1,472,257	1,246,847	734,797
Expenditures:						
Infrastructure	461,578	471,918	476,814	1,223,818	912,865	583,666
Administration	22,451	20,962	0	0	0	0
Parks and recreation	183,000	181,997	194,350	199,500	187,000	222,800
Total expenditures	667,029	674,877	671,164	1,423,318	1,099,865	806,466
Excess (deficiency) of revenues over expenditures	570,425	769,318	771,476	48,939	146,982	(71,669)
Other financing uses:						
Transfer to Parks and Recreation Func	(557,211)	(360,137)	(355,000)	(355,000)	(355,000)	(355,000)
Transfer to Fire/EMS Fund	(274,242)	(161,898)	(150,000)	(150,000)	(150,000)	(150,000)
Total other financing sources (uses)	(831,453)	(522,035)	(505,000)	(505,000)	(505,000)	(505,000)
Change in fund balance	(261,028)	247,283	266,476	(456,061)	(358,018)	(576,669)
Beginning fund balance	663,889	402,861	650,144	916,620	916,620	558,602
Ending fund balance	402,861	650,144	916,620	460,559	558,602	(18,067)



County Fair Fund

Rachel Grimes, Fair & Fairgrounds Manager
305 W. Snow King Avenue
PO Box 3075 Jackson WY 83001
(307) 733-5289, rgrimes@tetoncountywy.gov, tetoncountyfair.com

4.33 employees

Mission Statement

The mission of the Teton County Fair and Fairgrounds is to produce an exceptional fair and administer the year-around use of the Fairgrounds while promoting the western heritage and uniting urban and rural communities in celebration.

Department Function

Teton County Fair & Fairgrounds aims 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 and ensure events are inclusive and appropriate for all ages and abilities. Teton County Fair & Fairgrounds ensures transparent and active public communication and outreach.

FY2021 Budget Highlights

Due to COVID 19 impacts, the initially submitted Fair & Fairgrounds FY2021 budget request was decreased by 60.6%, equating to \$832,585. This substantial decrease was due in large part to cancelling all entertainment portions of the Teton County Fair, as well as cutting all capital projects.

FY2021 Department/Division Goals

A conditional use permit and a change of use were applied for by Fairgrounds staff to increase then occupancy of the Heritage Arena. Both the fire alarm system and the emergency lighting system were installed in the Heritage Arena in the spring of 2020 for the change of use designation. The Heritage Arena fire code calls for no parking of equipment inside the facility. Fairgrounds staff will work to find a solution for parking equipment indoors, especially the water truck, during winter months.

Preliminary work has been completed on the Heritage Arena Titan HVAC unit over the course of FY19 and FY20. EMP funds will be sought to complete the recommissioning of the unit in the Fall of 2020 to ensure maximum efficiency prior to winter and heating season.

Relocating the current Fairgrounds seems to be a major topic of conversation in the community. Fairgrounds staff will aid by providing pertinent information, data, and history to help facilitate the process and dialog between elected officials and public to determine what is the best course of action.

The Fairgrounds has a plethora of panels, both for stalls and other uses, that require year-round storage when not in use for Fair or other special events. Typically, these panels are stacked on the east side of the Fairgrounds near the bully barns. Fairgrounds staff will work to find a more efficient, practical, and safe way to store the panels.

The Fairgrounds currently owns two bully barns, which are located on the east side of the grounds near the tennis courts. Staff recognize that, not only do the structure need some repairs, we need to clean them out and reorganize them so that the storage space can be maximized.

The League of Agricultural and Equine Centers (LAEC), of which the Fairgrounds is a member, offers a continuing education program for Fairgrounds maintenance staff from across the nation. The program educates employees on various equipment used to water and groom arenas, as well as, how to work the ground to best accommodate desired footing for horses by various user-groups. Current staff attended the training in 2020. The program is held at different equine centers each year and offers a variety of content, which builds upon itself year after year. This training is important and beneficial for staff; it equips them with the knowledge and experience to maintain our facilities at a level befitting of industry standards, as well as the level our users have come to expect and appreciate. The training in January 2021 is in Layton, UT.

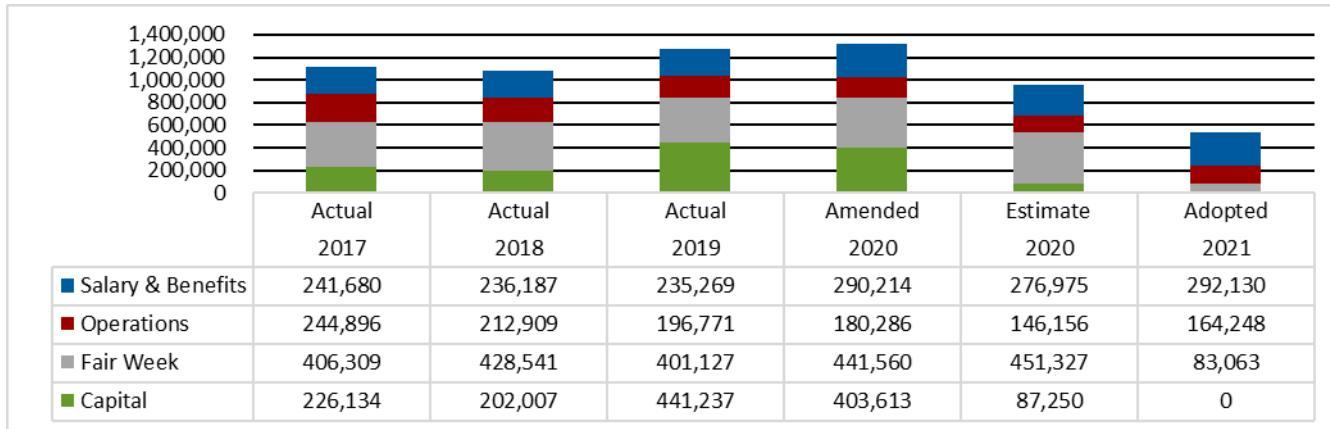
Fairgrounds staff will work to find a creative solution to replace the Exhibit Hall space and storage for the 2021 and 2022 fairs, with the knowledge that the lease is nearing the end on December 31st, 2021, if not sooner.

To the point made above, knowing that eventually the Exhibit Hall and green space will no longer be available for Fair planning and use, Fairgrounds staff will work to layout the Fair in a creative way which will maximize the space north of Snow King Ave.

Performance Measures from FY2019, FY2020 and FY2021 Projections

Project Name	FY 19	FY 20	Projected FY 21
Rodeo Arena Bleacher Repairs	0%	75%	100%
Heritage Arena Capacity Improvement Project	0%	75%	100%
Heritage Arena – Titan HVAC Unit Recommission	10%	15%	100%
Heritage Arena – deep cleaning of building infrastructure	0%	90%	100%
Organization of Fairgrounds Storage Spaces & Other Areas	25%	50%	100%
Review of Fairgrounds Facility Fees & Rules	0%	100%	0%
Planning for Possible Relocation of the Fairgrounds	0%	0%	25%
Indoor Parking During Winter Months for Equipment	0%	0%	100%
Proper Storage of Stall & Other Panels	0%	0%	100%
Repair, Repaint & Reorganize Bully Barns	0%	15%	100%
Maintenance Staff to LAEC Ground Training in January 2021	25%	25%	100%
Replacement of Exhibit Hall Space & Storage	0%	0%	100%
2021/22 Fair Layout w/ Smaller Footprint	0%	0%	100%

County Fair Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Property Taxes	695,564	744,256	990,788	858,013	824,540	77,250
Charges for Services	143,422	154,657	94,896	147,800	211,353	133,000
Fair Week	300,382	339,332	342,017	325,000	421,307	22,500
Contributions	1,182	1,790	0	39,784	756	0
Miscellaneous	5,529	39,187	25,189	16,763	71,690	11,250
Total revenues	1,146,079	1,279,222	1,452,890	1,387,360	1,529,646	244,000
Expenditures:						
Salary & Benefits	241,680	236,187	235,269	290,214	276,975	292,130
Operations	244,896	212,909	196,771	180,286	146,156	164,248
Fair Week	406,309	428,541	401,127	441,560	451,327	83,063
Capital	226,134	202,007	441,237	403,613	87,250	0
Total expenditures	1,119,019	1,079,644	1,274,404	1,315,673	961,708	539,441
Excess (deficiency) of revenues over expenditures	27,060	199,578	178,486	71,687	567,938	(295,441)
Change in fund balance	27,060	199,578	178,486	71,687	567,938	(295,441)
Beginning fund balance	723,022	750,082	949,660	1,128,146	1,128,146	1,696,084
Ending fund balance	750,082	949,660	1,128,146	1,199,833	1,696,084	1,400,643



Teton County, Wyoming

Capital Project Fund Budgets

Year Ended June 30, 2021

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 18](#)) 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.

Expenses in the CPF are at a decrease of 65% in FY2021, compared to FY2020. This is due to COVID-19 and its uncertainty. The CPF has a fund balance that has grown steadily over the years and it was decided by the BCC that a transfer from the GF to the CPF for FY2021 is not necessary, contrary to the process stated above.

Capital Projects Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Miscellaneous	95,927	82,483	228,737	260,285	382,844	25,000
Total revenues	95,927	82,483	228,737	260,285	382,844	25,000
Expenditures:						
Administration	912,244	508,997	3,121,782	3,981,162	2,624,794	1,267,689
Community development	182,033	1,074,453	1,000,000	115,000	3,153	68,000
Health and human services	97,232	32,904	37,171	87,500	14,620	177,500
Infrastructure	1,930,901	1,647,187	3,043,942	5,149,785	3,205,219	1,885,000
Public safety	750,200	370,386	447,416	227,000	230,672	43,000
Total expenditures	3,872,610	3,633,927	7,650,311	9,560,447	6,078,458	3,441,189
Excess (deficiency) of revenues over expenditures	(3,776,683)	(3,551,444)	(7,421,574)	(9,300,162)	(5,695,614)	(3,416,189)
Other financing sources (uses):						
Special item - contribution to other entities	0	(18,660)	(154,232)	0	(153,127)	0
Transfer in	7,670,239	5,191,619	10,661,607	7,483,375	7,396,370	30,000
Transfer out	(302,332)	(357,591)	(1,188,655)	(872,005)	(2,688,210)	(37,050)
Total other financing sources (uses)	7,367,907	4,815,368	9,318,720	6,611,370	4,555,033	(7,050)
Change in fund balance	3,591,224	1,263,924	1,897,146	(2,688,792)	(1,140,581)	(3,423,239)
Beginning fund balance	9,401,149	12,992,373	14,256,297	16,153,443	16,153,443	15,012,862
Ending fund balance	12,992,373	14,256,297	16,153,443	13,464,651	15,012,862	11,589,623

The below chart combines prior year capital from the General Fund with FY2021 budget for the Capital Projects Fund for analytical purposes:

	General Fund/ Capital Projects	Capital Projects					
		2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Expenditures:							
Administration	908,092	508,997	3,121,782	3,981,162	2,624,794	1,267,689	
Community development	182,033	1,093,113	1,154,232	115,000	156,280	68,000	
Health and human services	97,232	32,904	37,171	87,500	14,620	177,500	
Justice	4,152	0	0	0	0	0	0
Infrastructure	1,930,901	1,647,187	3,043,942	5,149,785	3,205,219	1,885,000	
Parks and recreation	336,984	337,185	1,055,909	863,673	2,678,686	33,750	
Public safety	715,548	390,792	580,162	235,332	240,196	46,300	
Total expenditures	4,174,942	4,010,178	8,993,198	10,432,452	8,919,795	3,478,239	

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. FY2021 is expected to expend \$225,000. This fund is being used for completion of the Wilson Boat Ramp and parking area.

2010 Wilson SPET

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	0
Miscellaneous	919	1,549	3,656	2,732	4,462	250
Total revenues	919	1,549	3,656	2,732	4,462	250
Expenditures:						
Parks and recreation	23,157	23,837	6,813	150,000	54,830	225,000
Total expenditures	23,157	23,837	6,813	150,000	54,830	225,000
Change in fund balance	(22,238)	(22,288)	(3,157)	(147,268)	(50,368)	(224,750)
Beginning fund balance	324,998	302,760	280,472	277,315	277,315	226,947
Ending fund balance	302,760	280,472	277,315	130,047	226,947	2,197

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. FY2021 will begin with an estimated fund balance of \$2,032,387. 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 2021.

2012 Landfill Closure SPET

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	0
Contributions	36,481	0	0	0	0	0
Miscellaneous	36,519	57,343	83,662	30,000	46,209	1,500
Total revenues	73,000	57,343	83,662	30,000	46,209	1,500
Expenditures:						
Infrastructure	1,360,316	1,685,525	6,064,332	2,762,486	2,168,441	1,592,582
Total expenditures	1,360,316	1,685,525	6,064,332	2,762,486	2,168,441	1,592,582
Excess (deficiency) of revenues over expenditures	(1,287,316)	(1,628,182)	(5,980,670)	(2,732,486)	(2,122,232)	(1,591,082)
Other financing sources (uses):						
Transfer in	0	0	0	0	0	0
Transfer out	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0
Change in fund balance	(1,287,316)	(1,628,182)	(5,980,670)	(2,732,486)	(2,122,232)	(1,591,082)
Beginning fund balance	13,050,787	11,763,471	10,135,289	4,154,619	4,154,619	2,032,387
Ending fund balance	11,763,471	10,135,289	4,154,619	1,422,133	2,032,387	441,305

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 129](#)—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. FY2021 is expected to expend \$600,000 as the project is in progress.

2014 Pathways SPET

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	1,638,698	0	0	0	0	0
Miscellaneous	5,799	3,351	8,210	6,993	11,724	500
Total revenues	1,644,497	3,351	8,210	6,993	11,724	500
Expenditures:						
Infrastructure	2,692,462	(289)	17,710	20,000	11,150	600,000
Total expenditures	2,692,462	(289)	17,710	20,000	11,150	600,000
Change in fund balance	(1,047,965)	3,640	(9,500)	(13,007)	574	(599,500)
Beginning fund balance	1,673,947	625,982	629,622	620,122	620,122	620,696
Ending fund balance	625,982	629,622	620,122	607,115	620,696	21,196

2017 Pathways Specific Purpose Tax Fund

In 2017, voters approved to reallocate previously collected SPET funds of \$1.5M (see [page 128](#)—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. FY2021 is expected to expend \$590,699.

2017 Pathways SPET

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	0
Miscellaneous	1,500,165	7,970	16,785	8,973	14,220	500
Total revenues	1,500,165	7,970	16,785	8,973	14,220	500
Expenditures:						
Infrastructure	0	7,415	647,633	500,000	195,695	590,699
Total expenditures	0	7,415	647,633	500,000	195,695	590,699
Change in fund balance	1,500,165	555	(630,848)	(491,027)	(181,475)	(590,199)
Beginning fund balance	0	1,500,165	1,500,720	869,872	869,872	688,397
Ending fund balance	1,500,165	1,500,720	869,872	378,845	688,397	98,198

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 107-108](#)) 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.

FY2021 is expected to expend \$3,923,266 as the project is in progress.

2017 Fire/EMS SPET

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	0
Miscellaneous	0	0	4,742,506	2,127,393	2,153,572	2,500
Total revenues	0	0	4,742,506	2,127,393	2,153,572	2,500
Expenditures:						
Infrastructure	1,297,968	0	0	6,800,000	2,163,432	3,923,266
Total expenditures	1,297,968	0	0	6,800,000	2,163,432	3,923,266
Change in fund balance	(1,297,968)	0	4,742,506	(4,672,607)	(9,860)	(3,920,766)
Beginning fund balance	0	(1,297,968)	(1,297,968)	3,444,538	(1,228,069)	(1,237,929)
Ending fund balance	(1,297,968)	(1,297,968)	3,444,538	(1,228,069)	(1,237,929)	(5,158,695)

2019 Road to Zero Waste Specific Purpose Tax Fund

In 2019, voters approved \$2,500,000 for the purpose of improvements to diminish landfill waste. Road to Zero Waste is an initiative of Teton County Integrated Solid Waste and Recycling (ISWR) aimed at minimizing landfill bound waste. In 2014, the Teton County Commission, and, in 2015, the Town Council, signed resolutions declaring an initial goal of 60% waste diversion from landfill by 2030. Following the adoption of the Zero Waste Resolution, Teton County ISWR staff compiled a list of recommended strategies to increase landfill diversion from 34% to 60% over a 15- year period. The strategies are identified as Short-Term (FY2015-2020), Mid-Term (FY2021-2025), and Long-Term (FY2026-2030).

2019 Road to Zero Waste SPET

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	475,000
Miscellaneous	0	0	0	0	0	250
Total revenues	0	0	0	0	0	475,250
Expenditures:						
Infrastructure	0	0	0	0	0	475,000
Total expenditures	0	0	0	0	0	475,000
Change in fund balance	0	0	0	0	0	250
Beginning fund balance	0	0	0	0	0	0
Ending fund balance	0	0	0	0	0	250

2019 Wildlife Crossings Specific Purpose Tax Fund

In 2019, voters approved \$10,000,000 for safe wildlife crossings related projects in Teton County. Teton County Public Works has been closely involved in the planning process for the reconstruction of the WY22 Snake River Bridge, the intersection at highways 22 and 390 and the construction of four wildlife underpasses in the vicinity of the Snake River Bridge and intersection. The estimated cost for the County-funded two wildlife crossings is \$3,066,455.00. This include construction costs, 10% preliminary engineering, 15% construction engineering and an Indirect Cost Allocation Plan at 11%. It is planned that these projects will utilize the 2019 Wildlife Crossing SPET funds

2019 Wildlife Crossings SPET

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	575,000
Miscellaneous	0	0	0	0	0	100
Total revenues	0	0	0	0	0	575,100
Expenditures:						
Infrastructure	0	0	0	0	0	575,000
Total expenditures	0	0	0	0	0	575,000
Change in fund balance	0	0	0	0	0	100
Beginning fund balance	0	0	0	0	0	0
Ending fund balance	0	0	0	0	0	100

2019 Parks & Recreation Expansion Specific Purpose Tax Fund

In 2019, voters approved \$22,000,000 for Parks & Recreation Center renovation and expansion related projects.

For FY2021 the Parks & Recreation staff requested placing the recreation center renovation and expansion project on hold until a time to be determined. The purpose for this request was based upon multiple factors including the delay in collections of the 2019 SPET funding and the reduction in sales tax making it highly unlikely that funding would be available for the project as originally anticipated due to COVID-19. An additional factor is the available staff to oversee and manage the project. For FY2021 the department has reduced 5 full-time positions and had outstanding vacant positions. The final reason to delay the project is for both County and Town staff and administration to evaluate all SPET projects and develop a strategy to effectively manage and procure the appropriate resources and consultants for success.

2019 Parks & Recreation Expansion SPET

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Sales and use taxes	0	0	0	0	0	1,897,306
Miscellaneous	0	0	0	0	0	0
Total revenues	0	0	0	0	0	1,897,306
Expenditures:						
Parks & Recreation	0	0	0	0	0	1,897,306
Total expenditures	0	0	0	0	0	1,897,306
Change in fund balance	0	0	0	0	0	0
Beginning fund balance	0	0	0	0	0	0
Ending fund balance	0	0	0	0	0	0

Teton County, Wyoming

Proprietary Fund Budget

Year Ending June 30, 2021

Integrated Solid Waste and Recycling

Brenda Ashworth, Superintendent of Solid Waste and Recycling
 PO Box 9088, 3270 South Adams Canyon Road
 Jackson, WY 83002
 (307) 733-7678, bashworth@tetoncountywy.gov, <http://www.tetoncountywy.gov/recycling>

13.75 employees

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 as a business within county government, covering all operating expenditures with self-generated revenue, such as tip fees, revenue from the sale of commodities and fees for services. 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).

FY2021 Budget Highlights

In April 2020, ISWR revised the proposed FY2021 budget to account for anticipated revenue declines due to the impact of COVID-19. For Fund 30, the ISWR operating fund, ISWR is projecting a 12.7% decrease in revenue over the FY2020 budget and 22.1% decrease in expenditures. Approximately 80% of ISWR revenue comes from tip fees and 20% from commodity sales, donations, grants, and interest on investments. ISWR anticipates managing approximately 25,380 tons of municipal solid waste (i.e., landfill-bound waste) and 14,430 tons of divertible materials in FY2021. Capital expenditures in the amount of \$214,979 are included in the ISWR operating budget. Most capital projects are postponed for FY2021 except for an essential upgrade to the fire suppression system at the recycling center and post landfill closure care and maintenance. This budget includes County Commission-approved tip fee increases at the trash transfer station, as well as a 5% increase to the commercial cardboard collection program.

FY2021 Division Goals

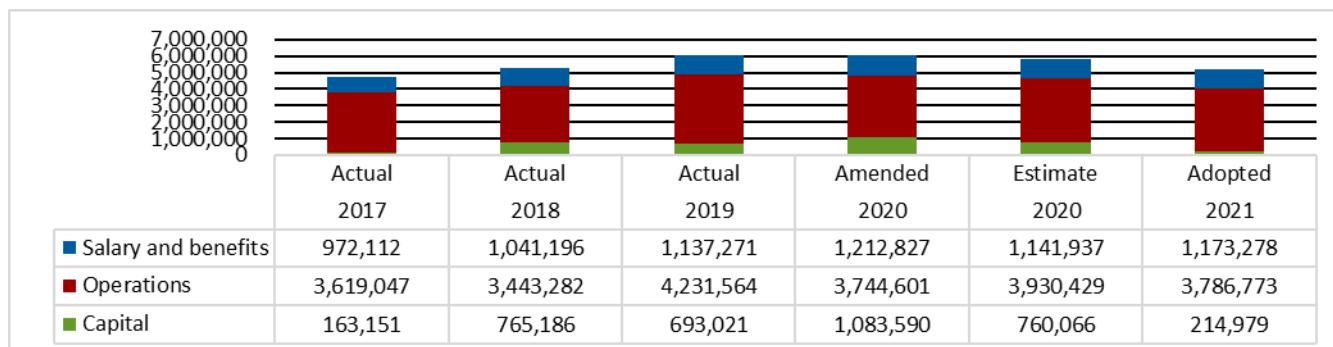
ISWR is tasked with managing solid waste from approximately 23,000 residents, as well as three to four million annual visitors. Waste collected in Teton County is trucked 100 miles one-way to a landfill in Bonneville County, Idaho. ISWR's goals are to minimize landfill-bound waste by reducing, reusing, recycling, and composting as much material as possible. Resolutions approved by Teton County and the Town of Jackson call for 60% diversion of waste by 2030. Due to COVID-19, it was necessary to postpone several capital projects planned for FY2021 that would have helped achieve the 60% diversion goal. The interim trash transfer facility, used during the construction of the new transfer facility, will be enclosed and function as the food waste intake facility in FY2021 using 2012 SPET funds.

Performance Measures from FY2019, FY2020 and FY2021 Projections

	FY2019	FY2020	FY2021 Projected
To increase overall waste diversion to 60% by 2030	31.10%	30.80%	33.95%
To increase tonnages recycled/diverted from the landfill	4,693.80	4,328.90	4,456.00
To increase organics tonnages composted	8,618.50	9,075.60	9,767.00
To increase hazardous and electronic wastes tonnages collected	90.07	97.00	100.00
To increase construction and demolition waste tonnages collected for reuse and recycling	1,267.80	1,130.50	1,890.00
To increase food waste tonnages to be composted	163.90	161.20	1,000.00
To monitor landfill-bound waste tonnages	32,264.80	32,611.90	33,300.00

Integrated Solid Waste & Recycling Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Amended	2020 Estimate	2021 Adopted
Revenues:						
Charges for Services	4,647,157	4,789,685	4,977,361	5,034,788	5,230,636	4,721,028
Material sales	501,484	561,151	387,212	245,865	229,888	288,652
Grants and contributions	102,561	2,473,277	132,589	158,775	159,688	131,350
Miscellaneous	9,271	29,868	181,520	49,000	69,578	34,000
Total revenues	5,260,473	7,853,981	5,553,966	5,488,428	5,689,790	5,175,030
Expenditures:						
Salary and benefits	972,112	1,041,196	1,137,271	1,212,827	1,141,937	1,173,278
Operations	3,619,047	3,443,282	4,231,564	3,744,601	3,930,429	3,786,773
Capital	163,151	765,186	693,021	1,083,590	760,066	214,979
Total expenditures	4,754,310	5,249,664	5,609,731	6,041,018	5,832,432	5,175,030
Excess (deficiency) of revenues over expenditures	506,163	2,604,317	(55,765)	(552,590)	(142,642)	0
Change in fund balance	506,163	2,604,317	(55,765)	(552,590)	(142,642)	0
Beginning fund balance	2,250,736	2,756,899	5,374,968	5,319,203	5,319,203	5,176,561
Ending fund balance	2,756,899	5,374,968	5,319,203	4,766,613	5,176,561	5,176,561



DEBT

Teton County's debt limit is limited to 2% of assessed value. Assessed value for 2020 is estimated to be \$2,064,988,556 which leaves the debt limit at \$41,299,771. The long-term debt and general obligation debt outstanding for the County is \$0, leaving a legal debt margin of \$41,299,771.

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 FY2021.

	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
FY2020	\$0
FY2021	\$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	30,000	Capital Projects Fund	30,000	Capital purchases
General Fund	30,000	Capital Projects Fund	30,000	Reserve Policy Transfer
General Fund	1,976,671	Fire/EMS Fund	1,976,671	Operations
General Fund	1,558,993	Parks and Recreation Fund	1,558,993	Operations
General Fund	307,897	Affordable Housing Fund	307,897	Operations
Capital Fund	33,750	Parks and Recreation Fund	33,750	Reimburse Capital purchases
Capital Fund	13,750	Fire/EMS Fund	13,750	Reimburse Capital purchases
Grant Fund	1,028,328	General Fund	1,028,328	Program-specific funding
Fire/EMS Fund	839,364	General Fund	839,364	Operations/Insurance reimbursement
County Fair Fund	11,040	General Fund	11,040	Insurance reimbursement
Affordable Housing Fund	95,460	General Fund	95,460	Insurance reimbursement
Integrated Solid Waste & Recycling	191,196	General Fund	191,196	Insurance reimbursement
Parks and Recreation Fund	529,572	General Fund	529,572	Insurance reimbursement
Lodging Tax Fund	150,000	Fire/EMS Fund	150,000	Operations
Lodging Tax Fund	355,000	Parks and Recreation Fund	355,000	Operations

B – Human Services Organizations

Agency	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimated	FY2021 Adopted
Childrens Learning Center	185,000	212,750	212,750	212,750	212,750	224,310
Community Counseling	225,000	245,000	245,000	245,000	245,000	252,350
Youth Service/VanVleck	233,066	291,333	291,333	306,333	306,333	315,523
Curran Seely	63,000	81,900	81,900	81,900	81,900	90,090
Curran Seely Title 25	30,000	30,000	30,000	30,000	30,000	30,000
Senior Center	111,908	111,908	128,694	142,850	142,850	152,850
Senior Citizens of Idaho	6,000	6,000	6,000	8,000	8,000	8,000
Community Safety Network	33,417	36,000	40,000	44,000	44,000	49,000
Family Safety Network	-	7,500	7,500	7,500	7,500	7,500
One22	-	45,500	60,000	75,000	75,000	82,500
Community Entry Service	34,000	38,093	50,000	50,000	50,000	50,000
Civil Air Patrol	-	3,000	-	4,000	4,000	0
Teton Literacy Group	26,650	27,983	31,650	38,000	38,000	38,000
Title 25 Hospitalization	42,179	86,902	63,033	70,000	70,000	70,000
Human Services Funding Model	20,000	-	-	-	-	0
Hole Food Rescue	-	-	5,000	10,000	10,000	20,000
Climb Wyoming	15,000	-	10,000	10,000	10,000	10,000
JHCCC Title 25/On Call	120,000	130,000	130,000	130,000	130,000	133,900
CRC Idaho	-	5,000	3,750	5,000	5,000	5,000
Idaho Food Panty	-	-	-	1,000	1,000	1,500
Total	1,145,220	1,358,869	1,396,610	1,471,333	1,471,333	1,540,523

C – Community Development Organization

<u>ORGANIZATION</u>	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Amended	FY2020 Estimated	FY2021 Adopted
Community Fireworks	-	10,000	10,000	10,000	10,000	7,500
Historic Preservation	13,000	13,000	20,000	27,500	27,500	20,000
Cultural Council/Arts	40,000	40,000	40,000	55,000	55,000	44,000
START Bus & Impact Fees	5,531	4,137	103,319	124,000	121,737	436,266
Museum	105,185	112,841	112,841	137,841	126,354	100,000
Leadership JH	-	-	-	6,000	-	-
Charture Institute	5,000	5,000	-	5,000	5,000	-
JH Air	15,000	15,000	15,000	15,000	6,800	15,000
JH Air Ski Passes	-	-	-	-	-	-
Energy Mitigation	790,201	865,094	707,404	450,000	446,022	-
JH Public Art	-	-	5,000	10,000	10,000	6,000
JHLT Grazing	329	-	-	-	-	-
Ducks Unlimited Water						100,000
Total Community Development	974,246	1,930,166	1,013,564	840,341	808,413	628,766

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 Stabilization Reserve is intended to support this effort and counterbalance cycles that are experienced in revenue collections.
- C. Funding the Reserve – Funding of the Operations Stabilization Reserve targets will generally come from excess revenue over expenses or one-time revenues.
- D. Conditions for Use of Reserves – It is the intent of the County to limit use of the Operations Stabilization Reserve to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenses. The General Fund Operations Stabilization Reserve, may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted plan.
- E. Authority over Reserves – The Board of Commissioners may authorize the use of the Operation Stabilization Reserve.
- F. Replenishment of Reserves – In the event that the Reserves are used resulting in a balance below the 2 ½ month minimum, a replenishment plan will be developed during the annual budget process.
- G. Periodic Review of the Target Level – Annually, during the budget process, the County Clerk shall review the Reserves to ensure they are appropriate given the current and future economic and financial risk factors to the County.

E- SPECIAL REVENUE FUND BALANCE POLICY



Teton County, WY Government Special Revenue Fund Balance Policy

I. Authority

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

II. Purpose

Teton County desires to maintain a prudent level of financial resources to provide financial flexibility to react to unexpected revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve levels in Special Revenue Funds.

This policy establishes the amounts the County will strive to maintain as unassigned Fund Balance in the County Special Revenue Funds and the conditions under which the Special Revenue Fund Balance may be used.

III. Applicability and Scope

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

IV. Policy

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

F- EMERGENCY RESERVE/CAPITAL PROJECTS FUND POLICY

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

I. Authority

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

II. Purpose

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

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

III. Applicability and Scope

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

IV. Policy

A. Reserve Levels – The County holds over \$130M in capital assets such as bridges, roads, buildings, culverts, and pathways. The County will maintain a minimum of 20% of the total General Fund Revenues for the committed Emergency Capital Reserve. For the purposes of this calculation, the total General Fund Revenues for the prior audited fiscal year will be utilized. The County Clerk will calculate the Reserve level after the year-end audit and prepare a budget amendment. If revenues decline, the Reserve amount will remain the same.

B. The County will appropriate and maintain a Capital Projects fund balance in Fund 37 designated by the County Board of Commissioners during the annual budget process to fund yearly capital projects in the County's 5 year CIP. For this determination, the County will evaluate the final year-end audited unassigned General Fund Balance by December 31st of each year.

C. Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Reserve levels will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to the taxpayers by minimizing interest expense. The Emergency/Capital Reserve is intended to support this effort and counterbalance cycles that are experienced in revenue collections.

D. Funding the Reserve – Funding of the Emergency Reserve targets will generally come from excess revenue over expenses or one-time revenues in the General Fund.

Funding for the Capital Projects will be allocated and appropriated from the General Fund as a budgeted inter-fund transfer annually determined by the Board of County Commissioners during the budget process. The inter-fund transfer will occur after final year-end account information is available.

E. Conditions for Use of Reserves/Fund Balance – It is the intent of the County to limit use of the Emergency Reserve to address extreme emergency events or a catastrophic loss of a capital asset or a one-time capital asset acquisition. Reserves shall not normally be applied to recurring annual operating expenses. The General Fund Emergency Capital Reserve, may, however, be used to allow time for the County to restructure its capital assets after an extreme event in a deliberate manner, but such use will only take place in the context of an adopted plan.

Unexpended Capital Projects funds from the prior year will be credited to the inter-fund transfer for the current year.

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

G – FY2021-2025 MASTER CONSOLIDATED CIP

FY2021-2025 MASTER CONSOLIDATED CIP

FY2021-2025 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIORITY	REASON	LIFESPAN/ REPLACE CYCLE	MULTI YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	FY2021-2025					EXPENDITURES INCEPTION TO FY 2021	TOTAL ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST	REMAINING BUDGET FY 2021-25		
							COST FY 21	COST FY 22	COST FY 23	COST FY 24	COST FY 25	Unscheduled					
New Projects/Assets																	
Employee Housing Acquisition	H				Y	\$ -	\$ 9,000	\$ 1,750,000	\$ 1,750,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 9,500,000	\$ 9,500,000	\$ 9,500,000		
Teton Pass ENET Repeater	M	To improve emergency communications on the west side of Teton Pass	10 years	N	\$ -	\$ 1,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000		
EOC clean air shelter	H	Maintain working conditions in emergencies	15 to 20 years	N		\$ 100	\$ 20,000						\$ 20,000	\$ 20,000	\$ 20,000		
Remodel of Public Health waiting room and clinic	1	A dedicated waiting room is needed to address patient privacy concerns.				\$ 75,000							\$ 75,000	\$ 75,000	\$ 75,000		
Housing Supply Program	H	65% resident workforce	annual	O		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 20,000,000		\$ 25,000,000	\$ 25,000,000	\$ 25,000,000		
1/County Fiber Infrastructure		Create a modern fiber optic infrastructure homed to the new datacenter and core switch in the Administration building.	30-40	Y		\$ 19,200	\$ 50,000						\$ 50,000	\$ 50,000	\$ 50,000		
WY22 Wilson to Snake River	H	Master Plan priority, safe routes to schools	40	Y	\$ -	\$ 7,357	\$ 1,700,000						\$ 255,000	\$ 1,955,000	\$ 1,955,000	\$ 1,700,000	
South 89 North Section	H	Master Plan priority, WYDOT project, safe route	40	Y		\$ 9,098	\$ 500,000						\$ 579,225	\$ 1,079,225	\$ 1,079,225	\$ 500,000	
South 89 South Section	H	Master Plan priority, WYDOT project, safe route	40	Y	\$ 400,000	\$ 15,650	\$ 250,000	\$ 2,618,561					\$ -	\$ 2,868,561	\$ 2,468,561	\$ 2,468,561	
Teton Pass - Segment 1	M	Master Plan priority, public land access, regional	40	Y	\$ 1,368,314	\$ 1,475	\$ 1,368,314						\$ 143,802	\$ 1,512,116	\$ 143,802	\$ -	
WY390 GTNP Connector	M	Public safety, public lands access, coordination	40	Y	\$ -	\$ 1,195	\$ 50,000	\$ 250,000					\$ 300,000	\$ 300,000	\$ 300,000		
Spring Gulch Road (Riva Ridge to Gros Ventre River)	M	Master Plan priority, regional connectivity	40	Y		\$ 2,000	\$ 1,600,000	\$ 800,000					\$ -	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	
Teton Pass - Segment 2 (Planning and NEPA)	L	Master Plan priority, public land access, regional	40	Y	\$ 248,848	\$ -	\$ -	\$ 125,000	\$ 150,000				\$ -	\$ 275,000	\$ 26,152	\$ 26,152	
Administration Building 2nd floor remodel	H	Added Personnel/Workspace Requirements on the 2nd floor					\$ 5,000						\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
Batch Plant Road	M	SAR improved access and utilities	25	Y	\$ 240,000	\$ 1,000	\$ 500,000						\$ 500,000	\$ 200,000	\$ 200,000		
Spring Gulch Road (Riva Ridge - BAR BC)	H	maintenance, safety	25	N		\$ 5,000	\$ 1,500,000						\$ 1,500,000	\$ 1,500,000	\$ 1,500,000		
Wildlife Crossings	H	ITP, safety, SPET dependent	50	Y		\$?	\$ 200,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000			\$ 5,000,000	\$ 250,000	\$ 10,450,000	\$ 10,450,000	
Cattlemans Bridge Mitigation Area	OBLIGATED	required by County LDRs	?	Y		\$ 500,000							\$ 3,000	\$ 503,000	\$ 503,000	\$ 500,000	
Gros Ventre Road	M	safety improvements	25	Y	\$ 4,811,000	\$ 40,000							\$ 4,811,000	\$ -	\$ -		
Tribal Trail	H	ITP, County portion only	25	Y	\$ 1,800,000	\$ 5,000	\$ 2,000,000	\$ 4,050,000					\$ 750,000	\$ 6,800,000	\$ 5,000,000	\$ 4,250,000	
Mouton Loop	M	drainage issues, relinquish road	25	N		\$ 9,500	\$ 750,000						\$ 750,000	\$ 750,000	\$ 750,000		
Greater South Park Transportation Plan w. TOJ	H	ITP	NA	Y		\$?		\$ 500,000	\$ 1,000,000				\$ 1,000,000		\$ 2,500,000	\$ 2,500,000	
Fish Creek Road	H	safety improvements	25	Y		\$ 5,000	\$ 1,750,000						\$ 100,000	\$ 1,850,000	\$ 1,850,000	\$ 1,750,000	
Snake River Bridge 22/390	M	WYDOT STIP	25	Y			\$ 100,000	\$ 100,000					\$ 200,000	\$ 200,000	\$ 200,000		
East West Connector	M	ITP	25	Y		\$?							\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
Sagebrush Drive roundabout	L	safety improvements	25	Y		\$?							\$ 750,000	\$ 750,000	\$ 750,000		
Satellite Parking for Transit	H	covered by START?	25	Y		\$?							\$ 10,000,000	\$ 10,000,000	\$ 11,000,000	\$ 11,000,000	
Game Creek (if adopted)	L	resident requests	25	Y		\$ 15,000							\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	
Dispatch #2 Motorola License	L	License from Motorola to access and record WYLINK				\$ -	\$ -	\$ 120,000					\$ 120,000	\$ 120,000	\$ 120,000		
Detention Center Renovation	H	Employees need a place to change clothes and have adequate bathroom facilities.	20 years	N		\$ -							\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
PRO QA FIRE DISPATCH SYSTEM	H	PRE-ARRIVAL INSTRUCTIONS FOR FIRE	10 YEARS	N			\$ 70,000						\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	
RERT HOOKUPS FOR CRTS	H	SUPPORT FOR MUTUAL AID	50 YEARS	N			\$ 25,000						\$ -	\$ 45,000	\$ 45,000	\$ 45,000	
Automated Chest Compression Device	H	PATIENT CARE	10 YEARS	N			\$ 15,000		\$ 17,000					\$ 32,000	\$ 32,000	\$ 32,000	
Park Shop Landscaping & fencing	H	Permit Required	25	N		\$ 1,200	\$ 80,000						\$ 80,000	\$ 80,000	\$ 80,000		
Control Link/Cow Pasture Fields	L	Operational and Energy Efficiency	20	N		\$ -							\$ 12,000	\$ 12,000	\$ 12,000		
Miller Park ADA Path/Electrical	H	Enhance Asset/ ADA Compliance	35	N	\$ 10,000	\$ 250	\$ 20,000						\$ 20,000	\$ 300,000	\$ 300,000		
Wayne May Park Tennis/Pickleball	L	Service Enhancement	35	N		\$ -	\$ 2,750						\$ 300,000	\$ 300,000	\$ 300,000		
Wayne May Park Tree Installation	L	Service Enhancement	50	N		\$ 900	\$ -	\$ 30,000					\$ 30,000	\$ 30,000	\$ 30,000		
Wayne May Park Restroom	M	Service Enhancement	35	Y		\$ 12,000	\$ -	\$ -	\$ 400,000				\$ 400,000	\$ 400,000	\$ 400,000		
Park Maintenance Shop- Phase 2	H	Operational and Energy Efficiency	50	Y		\$ 6,400	\$ -	\$ 800,000					\$ 800,000	\$ 800,000	\$ 800,000		
Wilson Ramp (Upland)	H	Service Enhancement	25	Y	\$ 230,000	\$ 3,000	\$ 355,000						\$ 355,000	\$ 125,000	\$ 125,000		
Recreation Center Expansion	H	Service Enhancement	50	Y									\$ 22,000,000	\$ 22,000,000	\$ 22,000,000		
Park Housing Bike Lockers	M	Service Enhancement	20	N			\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000		
Stilson Athletic Fields	H	Service Enhancement	50	Y									\$ 3,200,000	\$ 3,200,000	\$ 3,200,000		
Athletic Fields Shade Structures	L	Service Enhancement	25	N									\$ 50,000	\$ 50,000	\$ 50,000		
Athletic Fields Well Installation	M	Service Enhancement	50	N		\$ (65,000)	\$ -	\$ 85,000					\$ 85,000	\$ 85,000	\$ 85,000		
Youth Baseball Fields at TCSD	L	Service Enhancement	50	Y	\$ 100,000								\$ 300,000	\$ 200,000	\$ 200,000		
Jackson Dog Park	H	Service Enhancement	35	Y	\$ 750,000								\$ 2,500,000	\$ 2,500,000	\$ 1,750,000	\$ 1,750,000	

FY2021-2025 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIORITY	REASON	LIFESPAN/ REPLACE CYCLE	MULTI YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	FY2021-2025 EXPENDITURES						REMAINING BUDGET FY 2021-25				
							COST FY 21	COST FY 22	COST FY 23	COST FY 24	COST FY 25	Unscheduled	INCEPTION TO FY 2021	TOTAL ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST		
Turf Utility Vehicle & Sprayer	M.	Service Enhancement	10	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500		
Dump Trailer	L	Operational and Energy Efficiency	15	N	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000		
Boom Arm/Hair Attachment	M.	Service Enhancement	10	N	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000		
Buffalo Blower	L	Service Enhancement	10	N	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000		
Piston Buley/Pana	L	Service Enhancement	15	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000		
Sandpro attachment	M.	Service Enhancement	10	N	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ 24,000		
Trash Trailer	M.	Operational and Energy Efficiency	15	N	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ 24,000		
Mechanic Service Vehicle	L	Operational and Energy Efficiency	10	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ 80,000		
2-ton Forestry Vehicle	L	Operational and Energy Efficiency	10	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 140,000	\$ 140,000	\$ 140,000		
Man Lift	M.	Operational and Energy Efficiency	15	N	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ 80,000		
Komatsu Broom	L	Operational and Energy Efficiency	10	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000		
Program Transit Vehicle	L	Operational and Energy Efficiency	10	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000		
Park Shop Work Area Equipment	H	Operational and Energy Efficiency	15	N	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000		
Rec Center Stand Up Paddleboards	L	Service Enhancement	8	N	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000		
BlowerCAT 906	H	Operational and Energy Efficiency	7	N	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Large sorting system for recycling center	M	Community sorting convenience and operational efficiency	10	N	\$ -	\$ 1,000	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000		
IP security cameras for new TTS	H	Public and staff safety and welfare, and asset protection	10	N	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000		
Staff vehicle	M	Equipment replacement	15	N	\$ -	\$ 3,500	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beachcomber/Screeener Attachment	H	The outdoor arena is screened a handful of times a season, usually after large events. The Heritage Arena should be screened more often just to maintain the quality of the ground. At this time, a contractor is hired to come in and do the screening, which costs between \$5000/screening. If the Fairgrounds staff had their own attachment, regular screening could be accomplished in-house and as-needed without having to pay an outside service provider.	5+	N/A	\$ -	\$ 500	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000		
TC Stockpile Facility-Weigh Scale	H		20	N	\$ 500	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	\$ 23,000		
TOTAL Vehicles & Equipment					\$ -	\$ 10,750	\$ 278,000	\$ 1,435,000	\$ 40,000	\$ 80,000	\$ 31,500	\$ 460,000	\$ -	\$ 2,278,500	\$ 2,278,500	\$ 2,278,500	
Repair/Replace/Maint - Assets																	
County/Town Emergency Operations Plan	H	5 years since last approval, 10 since significant update	2 years			\$ 65,000							\$ 65,000	\$ 65,000	\$ 65,000		
Administration Building Carpet	H	Carpets are aged and worn. Phased project: 2020, Main & high traffic areas; 2021, 2nd floor high traffic; 2022, basement and offices.	10 to 15 years	Y	\$ -	\$ -	\$ 30,000	\$ 30,000					\$ 60,000	\$ 60,000	\$ 60,000		
Administration Building Interior Paint	H	Maintain quality of appearance. Phased project, 2020: Public Areas; 2012: Offices; 2022: Offices	10 to 15 years	Y	\$ -	\$ -	\$ 7,500	\$ 7,500					\$ 15,000	\$ 15,000	\$ 15,000		
ADA Access Power Doors	H	ADA access	10 to 15 yrs	Y	\$ -	\$ 1,400	\$ 15,000	\$ 25,000	\$ 15,000				\$ 55,000	\$ 55,000	\$ 55,000		
CLC Rafter J HVAC Upgrades	H	Replace failed heat pump	15 to 20 years	N	\$ -	\$ -	\$ 90,000						\$ 90,000	\$ 90,000	\$ 90,000		
CPH Courthouse Sidewalks	H	Replace failed, detainee security	15 to 20 yrs	N	\$ -	\$ -	\$ 25,000						\$ 25,000	\$ 25,000	\$ 25,000		
Exterior Prep & Paint	H	Preservation of siding and maintenance of appearance. This is a phased project to put major facilities on a planned schedule. 2020, Administration; 2021, Old Library, 2022, Jail, 2023, Public Health, 2024, General Services.	7 to 10 years	Y	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 250,000	\$ 250,000	\$ 250,000		
Interior Prep & Paint	H	Maintain walls & appearance	10 to 15 years	Y			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		\$ 125,000	\$ 125,000	\$ 125,000		
Public Health FACP	H	Existing obsolete & needs upgrade	10 to 15 years	N			\$ 15,000						\$ 15,000	\$ 15,000	\$ 15,000		
Fire Station 7 FACP	H	Existing obsolete & needs upgrade	10 to 15 years	N	\$ 600	\$ 15,000							\$ 15,000	\$ 15,000	\$ 15,000		
Hoback Housing civil projects	H	Public safety, employee housing	20 to 30 years	N			\$ 225,000						\$ 225,000	\$ 225,000	\$ 225,000		
Jail Genset controls upgrade	H	Existing obsolete & needs upgrade	10 to 15 years	N			\$ 15,000						\$ 15,000	\$ 15,000	\$ 15,000		
Old Library energy upgrades	H	Save energy, preserve historic	20 to 30 years	N	\$ 110,000		\$ 110,000						\$ 110,000	\$ -	\$ -		
BAS System Upgrade	H	Existing system is obsolete	7 to 10 years	N	\$ -	\$ 100,000							\$ 100,000	\$ 100,000	\$ 100,000		
Jail roof & skylight replacement	H	Existing leak, poor energy efficiency	20 to 30 years	N			\$ 167,500						\$ 167,500	\$ 167,500	\$ 167,500		
Jail façade repairs & paint	H	Windows leak, paint worn	10 to 15 years	N			\$ 85,000						\$ 85,000	\$ 85,000	\$ 85,000		
EOC Fan-Coil Unit 2 Replacement	H	Approaching End of Useful Life, critical facility	15 to 20 years	N			\$ 15,000	\$ 15,000					\$ 30,000	\$ 30,000	\$ 30,000		
TCCH Circuit Court Break Room Remodel	M	Outdated	0 to 15 year	N			\$ 15,000						\$ 15,000	\$ 15,000	\$ 15,000		
TCCH security measures	H	Per NCSC recommendations	0 to 30 year	N			\$ 500,000						\$ 500,000	\$ 500,000	\$ 500,000		
Administration Building HVAC RCx	H	Specify HVAC replacement needs	20 to 30 years	Y	\$ 75,000		\$ 50,000	\$ 15,000					\$ 65,000	\$ (10,000)	\$ (10,000)		
Administration Building SE façade repairs	H	Repair & prevent water damage	0 to 30 year	N			\$ 75,000						\$ 75,000	\$ 75,000	\$ 75,000		
2/Firewall Update	M	Plans for updating firewall every 36 months	3	N				\$ 40,000					\$ 40,000	\$ 40,000	\$ 40,000		
3/Expansion of On-site datacenter	H	Expansion will allow the hosting of VDIs internally, reducing our reliance on the cloud datacenter.	7	N			\$ 50,000						\$ 50,000	\$ 50,000	\$ 50,000		
4/Network Switch Replacement	L	Replacing old analog jail cameras	5-10 years	N			\$ 20,000	\$ 20,000	\$ 20,000				\$ 60,000	\$ 60,000	\$ 60,000		
5/Wireless Access Points	L	The Wi-Fi system has a 36 month license cycle. With an estimation of 55 access points in three years and an MSRP of \$150 each.	3	Y			\$ 25,000						\$ 52,000	\$ 52,000	\$ 52,000		
Capital Repairs	H	Public safety	5 to 15	N	\$ 197,137	\$ -	\$ 37,132	\$ 38,245	\$ 39,393	\$ 40,575	\$ 41,792		\$ 197,137	\$ -	\$ -		
Sealcoating and Asphalt Repair	H	Asset lifespan protection	5	N	\$ 1,126,800	\$ -	\$ 212,200	\$ 218,600	\$ 225,200	\$ 231,900	\$ 238,900		\$ 1,126,800	\$ -			

FY2021-2025 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIORITY	REASON	LIFESPAN/ REPLACE CYCLE	MULTI YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	EXPENDITURES INCEPTION TO FY 2021						TOTAL ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST	REMAINING BUDGET FY 2021-25	
							COST FY 21	COST FY 22	COST FY 23	COST FY 24	COST FY 25	Unscheduled				
Jail Portable Radios	H	Replace failing radios that are 15-20 yrs old (Radios are well beyond original 2 yr warranty)	10 yrs			\$ 5,500							\$ 5,500	\$ 5,500	\$ 5,500	
SAR: Front Door/Windows/Handle/Lock	H	Constantly needs repair which haven't worked	Varies	N	\$ -	\$ 8,500										
THERMAL IMAGING CAMERAS	H	OPERATIONAL NECESSITY	5 YEARS	Y		\$ 16,000	\$ 16,000	\$ 16,000					\$ 400,000	\$ 400,000	\$ 400,000	
STATION 3 DESIGN	H	VOLUNTEER SUSTAINABILITY	40 YEARS	Y		\$ 45,000							\$ 45,000	\$ 45,000	\$ 45,000	
STATION 3 CASCADE SYSTEM	H	SAFETY AND EFFICIENCY	10 YEARS	N		\$ 3,000,000							\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	
STATION 1 COMPLETION	H	OPERATIONAL NECESSITY	40 YEARS	N									\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
STATION 3 REPLACEMENT	H	VOLUNTEER SUSTAINABILITY	40 YEARS	Y									\$ 400,000	\$ 400,000	\$ 400,000	
STATION 2 DESIGN	H	VOLUNTEER SUSTAINABILITY	40 YEARS	N									\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
STATION 2 UPGRADE	H	VOLUNTEER SUSTAINABILITY	40 YEARS	Y									\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
STATION 4 DESIGN	H	VOLUNTEER SUSTAINABILITY	40 YEARS	N									\$ 400,000	\$ 400,000	\$ 400,000	
STATION 4 UPGRADE	H	VOLUNTEER SUSTAINABILITY	40 YEARS	Y									\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
STATION 6 RENOVATION AND DESIGN	H	ADD HOUSING UNITS	40 YEARS	Y									\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
REPLACE MS295 MOTOR & CHASSIS	H	END OF SERVICE LIFE	10 YEARS	N		\$ 130,000							\$ 130,000	\$ 130,000	\$ 130,000	
CARDIAC MONITOR REPLACEMENT X 5	H	END OF SERVICE LIFE	10 YEARS	N		\$ 165,000							\$ 165,000	\$ 165,000	\$ 165,000	
REPLACE MS78 MOTOR & CHASSIS	H	END OF SERVICE LIFE	10 YEARS	N			\$ 130,000						\$ 130,000	\$ 130,000	\$ 130,000	
REPLACE MS 35 MOTOR & CHASSIS	H	END OF SERVICE LIFE	10 YEARS	N									\$ 130,000	\$ 130,000	\$ 130,000	
County Road Chipseal & Fog Seal	H	Pavement Preservation	7	Y	\$ -	\$ (10,000)	\$ 600,000	\$ 600,000	\$ 250,000	\$ 375,000	\$ 400,000	\$ -	\$ 2,225,000	\$ 2,225,000	\$ 2,225,000	
Gravel Haul	H	Gravel Haul Maintenance	10	Y	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	
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	
Swinging Bridge Design	H	Bridge Replacement	N/A	Y	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ 195,000	\$ 195,000	\$ 195,000	
Swinging Bridge Replacement	H	Bridge Replacement	50	Y	\$ 2,756,325	\$ -	\$ -	\$ 3,046,000	\$ -	\$ -	\$ -	\$ -	\$ 3,046,000	\$ 289,675	\$ 289,675	
Swinging Bridge Paving	H	Safety Improvements	20	Y	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	
Alta North/Dry Creek Roads Subbase/Base	M	Road Maintenance	50	N	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	
Alta North/Dry Creek Roads Paving	M	Road Maintenance	20	N	\$ -	\$ (8,000)	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	
Recreation Center Rutonda Repair	H	Asset maintenance	25	N	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	
Rec. Center Lap pool Re-plaster	H	Asset maintenance	10	N	\$ -	\$ -		\$ 90,000					\$ 90,000	\$ 90,000	\$ 90,000	
Seal coat- Yoke/Emily's Pond/Alta	M	Asset maintenance	7	N	\$ -	\$ -	\$ 12,000						\$ 12,000	\$ 12,000	\$ 12,000	
Seal coat-South Park BR/May/iller	M	Asset maintenance	7	N									\$ 18,000	\$ 18,000	\$ 18,000	
Picnic Table Replacement (10)	M	Asset maintenance	10	N	0	\$ -							\$ 15,000	\$ 15,000	\$ 15,000	
Fence Replacement Blair Garden	H	Asset maintenance	10	N			\$ 8,000									
Miller Park Playground	M	Asset maintenance	20	N	\$ -	\$ -	\$ 150,000						\$ 150,000	\$ 150,000	\$ 150,000	
Town Square Boardwalk	M	Asset maintenance	15	N	\$ -	\$ -							\$ 85,000	\$ 85,000	\$ 85,000	
HS Tennis Court Re-surface	M	Asset maintenance	8	N	12,500	\$ -	\$ 25,000						\$ 25,000	\$ 25,000	\$ 25,000	
Fairground Tennis Court Re-surface	M	Asset maintenance	8	N			\$ 15,000									
Owen Bircher Volleyball Court	L	Asset maintenance	20	N	\$ -	\$ -	\$ 20,000						\$ 20,000	\$ 20,000	\$ 20,000	
Powderhorn Playground	M	Asset maintenance	20	N	\$ -	\$ -		\$ 150,000					\$ 150,000	\$ 150,000	\$ 150,000	
Miller Park Court Re-surface	L	Asset maintenance	8	N									\$ 15,000	\$ 15,000	\$ 15,000	
Boulder Park Renovation	M	Asset maintenance	10	N			\$ 50,000						\$ 50,000	\$ 50,000	\$ 50,000	
Alta Park Irrigation	H	Asset maintenance	25	N									\$ 25,000	\$ 25,000	\$ 25,000	
Baux Park playground	M	Asset maintenance	20	N			\$ -	\$ -	\$ 150,000				\$ 150,000	\$ 150,000	\$ 150,000	
Rec Center Pool Heat Exchangers	H	Asset maintenance	15	N			\$ 30,000	\$ -					\$ 30,000	\$ 30,000	\$ 30,000	
Owen Bircher Fence	L	Asset maintenance	15	N				\$ 40,000	\$ 25,000				\$ 40,000	\$ 40,000	\$ 40,000	
Yoke/Restroom renovation	M	Asset maintenance	15	N			\$ 25,000						\$ 25,000	\$ 25,000	\$ 25,000	
Miller Park Restroom Partitions	H	Asset maintenance	8	N												
Rec. Center lockers room air handlers	M	Asset maintenance	20	Y	\$ -	\$ -							\$ 60,000	\$ 60,000	\$ 60,000	
Rec. Center Smoke Detector Replacement	H	Asset maint./Safety	20	N	\$ -	\$ -	\$ 15,000	\$ -					\$ 15,000	\$ 15,000	\$ 15,000	
Recreation Center Fire Sprinkler heads	H	Asset maint./Safety	20	Y	\$ -	\$ -	\$ 10,000	\$ 25,000					\$ 35,000	\$ 35,000	\$ 35,000	
Rec. Center Crawl Space/Duct Cleaning	H	Asset maint./Safety	20	Y	\$ -	\$ -	\$ 40,000	\$ 25,000					\$ 65,000	\$ 65,000	\$ 65,000	
Rec. Center Wood Floor Refinish	M	Asset maintenance	15	N	\$ -	\$ -	\$ 18,000	\$ 6,000					\$ 24,000	\$ 24,000	\$ 24,000	
Rec. Center ADA Pool Lifts	H	Asset maintenance	15	N	\$ -	\$ -	\$ 30,000	\$ -					\$ 30,000	\$ 30,000	\$ 30,000	
Rec. Center Pool Filter	H	Asset maintenance	25	N	\$ -	\$ -	\$ 25,000	\$ 40,000					\$ 65,000	\$ 65,000	\$ 65,000	
Rec. Center Pool Air handlers	H	Asset maintenance	20	N	\$ -	\$ -	\$ -	\$ -								
Rec. Center Domestic Heat Exchanger	M	Asset maintenance	15	N	\$ -	\$ -	\$ 15,000		</							

FY2021-2025 MASTER CONSOLIDATED CIP

PROJECT/ASSET NAME	PRIORITY	REASON	LIFESPAN/ REPLACE CYCLE	MULTI YEAR PROJECT	TOTAL OUTSIDE FUNDING	EST. ANNUAL OPERATING & MAINT COSTS	EXPENDITURES INCEPTION TO FY 2021						REMAINING BUDGET FY 2021-25			
							COST FY 21	COST FY 22	COST FY 23	COST FY 24	COST FY 25	Unscheduled	TOTAL ESTIMATED PROJECT BUDGET	NET ESTIMATED PROJECT COST		
Trade in 2005 Equinox						\$ 30,000							\$ 30,000	\$ 30,000	\$ 30,000	
New Patrol Vehicle Fully Equiped	H	To replace older, high milage vehicles	Varies	N		\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000			\$ 360,000	\$ 360,000	\$ 360,000	
New Patrol Vehicle Fully Equiped	H	To replace older, high milage vehicles	Varies	N		\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000			\$ 360,000	\$ 360,000	\$ 360,000	
New Patrol Vehicle Fully Equiped	H	To replace older, high milage vehicles	Varies	N		\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000			\$ 360,000	\$ 360,000	\$ 360,000	
SAR: Snowmobiles (1 or 2, alternating years)	H	Standard replacement cycle. TCSAR Foundation	5 years	N	\$ 13,000	\$ 26,000	\$ 13,000	\$ 13,000	\$ 26,000	\$ 13,000			\$ 91,000	\$ 78,000	\$ 78,000	
SAR: Polaris RZR w/ patient transport	H	To replace 2 older ATVs	Varies	N		\$ 17,500							\$ 17,500	\$ 17,500	\$ 17,500	
SAR: Handheld radios	H	Replace older radios	5-7 years	N					\$ 75,000							
REPLACE BUNKER GEAR	H	MEET NFPA STANDARDS	10 YEARS	Y		\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000			\$ 190,000	\$ 190,000	\$ 190,000	
REPLACE SCBA PACKS X 7	H	NFPA END OF SERVICE LIFE	8 YEARS	Y		\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000			\$ 330,000	\$ 330,000	\$ 330,000	
MOBILE RADIO X 4	H	END OF SERVICE LIFE	8 YEARS	Y		\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000			\$ 160,000	\$ 160,000	\$ 160,000	
RADIO HAND HELD X8	H	END OF SERVICE LIFE	10 YEARS	Y		\$ 48,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000			\$ 144,000	\$ 144,000	\$ 144,000	
NOTIFICATION PAGERS X 15	H	END OF SERVICE LIFE	10 YEARS	Y		\$ 7,950	\$ 7,950	\$ 7,950	\$ 7,950	\$ 7,950			\$ 39,750	\$ 39,750	\$ 39,750	
REPLACE RESCUE 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		\$ 180,000							\$ 180,000	\$ 180,000	\$ 180,000	
REPLACE BRUSH 48	H	END OF SERVICE LIFE	20 YEARS	N		\$ 400,000										
REPLACE BRUSH 38	H	END OF SERVICE LIFE	20 YEARS	N			\$ 400,000									
REPLACE RESCUE 44	H	END OF SERVICE LIFE	20 YEARS	N		\$ 395,000							\$ 395,000	\$ 395,000	\$ 395,000	
REPLACE RESCUE 34	H	END OF SERVICE LIFE	25 YEARS	N		\$ 425,000							\$ 425,000	\$ 425,000	\$ 425,000	
REPLACE HOSE	H	END OF SERVICE LIFE	20 YEARS	N		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			\$ 25,000	\$ 25,000	\$ 25,000	
BC4 REPLACEMENT VEHICLE	H	END OF SERVICE LIFE	10 YEARS	N			\$ 56,000						\$ 56,000	\$ 56,000	\$ 56,000	
BC2 REPLACEMENT VEHICLE	H	END OF SERVICE LIFE	10 YEARS	N			\$ 56,000						\$ 56,000	\$ 56,000	\$ 56,000	
CHIEF REPLACEMENT VEHICLE	H	END OF SERVICE LIFE	10 YEARS	N					\$ 56,000							
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 MS78	H	PATIENT CARE	7 YEARS	N			\$ 14,000						\$ 14,000	\$ 14,000	\$ 14,000	
AUTO LOAD FOR MS78	H	PATIENT CARE	7 YEARS	N			\$ 30,000						\$ 30,000	\$ 30,000	\$ 30,000	
GURNEY FOR MS35	H	PATIENT CARE	7 YEARS	N			\$ 14,000						\$ 14,000	\$ 14,000	\$ 14,000	
AUTOLOAD FOR MS35	H	PATIENT CARE	7 YEARS	N			\$ 30,000						\$ 30,000	\$ 30,000	\$ 30,000	
ELECTRICAL INSPECTOR VEHICLE	H	END OF SERVICE LIFE	7 YEARS	N					\$ 35,000					\$ 35,000	\$ 35,000	\$ 35,000
Chevy Colorado [2019]	Equipment Replacement	10	N						\$ 28,000					\$ 28,000	\$ 28,000	\$ 28,000
Ford Van [692]	Equipment Replacement	10	N			\$ -	\$ -	\$ 60,000					\$ 60,000	\$ 60,000	\$ 60,000	
GMC Van [630]	Equipment Replacement	0	N			\$ -	\$ -						\$ -	\$ -	\$ -	
Chevy Colorado [654]	Equipment Replacement	10	N			\$ -	\$ -						\$ 55,000	\$ 55,000	\$ 55,000	
Chevy Equinox [2019]	Equipment Replacement	10	N			\$ -	\$ -						\$ 25,000	\$ 25,000	\$ 25,000	
Ford Transit [598]	Equipment Replacement	10	N			\$ -	\$ -						\$ 25,000	\$ 25,000	\$ 25,000	
Ford Ranger [634]	Equipment Replacement	10	N			\$ -	\$ -						\$ 25,000	\$ 25,000	\$ 25,000	
Chevy Colorado [627]	M. Equipment Replacement	10	N			\$ -	\$ -	\$ 30,000	\$ -				\$ 30,000	\$ 30,000	\$ 30,000	
Chevy 1/2 ton [668]	Equipment Replacement	10	N			\$ -	\$ -						\$ 30,000	\$ 30,000	\$ 30,000	
Chevy 1 Ton [623]	M. Equipment Replacement	12	N			\$ -	\$ 55,000						\$ 55,000	\$ 55,000	\$ 55,000	
Dodge 1/2 Ton [663]	H. Equipment Replacement	10	N			\$ 30,000	\$ -						\$ 30,000	\$ 30,000	\$ 30,000	
Dodge 1/2 Ton [603]	H. Equipment Replacement	10	N			\$ 30,000	\$ -						\$ 30,000	\$ 30,000	\$ 30,000	
Dodge 1/2 Ton [605]	M. Equipment Replacement	10	N			\$ -	\$ 30,000						\$ 30,000	\$ 30,000	\$ 30,000	
Dodge 1/2 Ton [646]	M. Equipment Replacement	10	N			\$ -	\$ -						\$ 30,000	\$ 30,000	\$ 30,000	
Dodge 3/4 Ton [3159]	Equipment Replacement	10	N			\$ -	\$ -						\$ 35,000	\$ 35,000	\$ 35,000	
Chevy 1/2 Ton [622]	Equipment Replacement	10	N			\$ -	\$ -						\$ 30,000	\$ 30,000	\$ 30,000	
Chevy 1 Ton [676]	Equipment Replacement	12	N			\$ -	\$ -						\$ 40,000	\$ 40,000	\$ 40,000	
Cat 900 V-blade	Equipment Replacement	8	N			\$ 8,000							\$ 8,000	\$ 8,000	\$ 8,000	
Ford Escape [690]	Equipment Replacement	10	N			\$ -	\$ -						\$ 25,000	\$ 25,000	\$ 25,000	
Gooseneck Trailer [2019]	Equipment Replacement	12	N			\$ -	\$ -						\$ 14,000	\$ 14,000	\$ 14,000	
Chevy Express Van [700]	Equipment Replacement	10	N			\$ -	\$ -						\$ 25,000	\$ 25,000	\$ 25,000	
Chevy Colorado [589]	M. Equipment Replacement	10	N					\$ 30,000					\$ 30,000	\$ 30,000	\$ 30,000	
Chevy Summit Van	Equipment Replacement	10	N			\$ -	\$ -						\$ 50,000	\$ 50,000	\$ 50,000	
Ford 3/4 Ton	Equipment Replacement	12	N			\$ -	\$ -						\$ 35,000	\$ 35,000	\$ 35,000	
Chevy 3/4 ton [2019]	Equipment Replacement	10	N			\$ -	\$ -						\$ -	\$ -	\$ -	
Towable Bleacher [956]	Equipment Replacement	12	N			\$ -	\$ -						\$ 20,000	\$ 20,000	\$ 20,000	
Towable Bleacher [957]	Equipment Replacement	12	N			\$ -	\$ -						\$ 20,000	\$ 20,000	\$ 20,000	
John Deere 1600 Mower	Equipment Replacement	10	N													

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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 purpose.

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 – AREAS OF FOCUS

BCC's AREAS OF FOCUS

Teton County Board of County Commissioners

2019-2020 Areas of Focus

Goal Proposal - Culture of Leadership

Area of Focus Vision Statement: Happy, Healthy, and Housed Employees

BCC Track:

1. Communication Goal -

- Focus on relationship and interactions within BCC and between BCC and staff
- Approve working agreement
 - Develop and implement a mechanism by which to enforce accountability to agreement

2. Policy Review and Approval Goal -

- Review and approve updated policy manual

3. Salary and Benefits Goal –

- Annual review of salary plan and benefits
 - Focus on providing robust benefit and compensation package
- Housing
 - Prioritize housing of employees
 - Continue implementations of recommendations from Employee Housing Needs Assessment
 - Application in part through budget allocations
- Consider additional options for providing support to employees
 - E.g., Child Care – explore County-contracted childcare option for staff

Staff Track:

1. Culture of Leadership Goal -

- Facilitate leadership training opportunities for every employee every year
- Reinforce the culture and County values through the trainings and leadership initiatives at the department level
- Support and encourage application of the knowledge, skills, and abilities learned through training
 - Accountability through regular feedback and annual evaluations by supervisors

- Provide “maintenance” in the form of ongoing opportunities to reinforce learning
 - Recognize the good work of employees who successfully apply what they’ve learned
- Provide more opportunities for recognition of employees’ skills, knowledge and value-based behaviors through development and implementation of an employee-led Recognition and Reward Program
- Secure commitment from Directors to focus on culture and leadership, leading by example
 - Ensure effective methods by which to drive accountability
 - Promote and demonstrate a culture of trust
- Utilize EODD meetings to drive this culture
 - Assess and potentially restructure and refocus EODD meetings
 - Revisit who attends, purpose of the meeting, agenda management
- Promote the wellness program and achieve 35% participation rate
 - Rebrand and celebrate program
 - Consider more incremental rewards

2. **Policy Development Goal -**

- Ensure policies are current and meet the diverse needs of our workforce
 - Challenge policy review committee to provide recommendations focused on flexibility and benefits that allow for an equitable diversity of application
 - Recreate policy manual as living document so that individual policies can be easily updated as needed
- Review and update annually, as needed

3. **Training Goal -**

- Reduce first year attrition rate by 10% or greater
 - Provide targeted training on hiring and vetting candidates to all hiring managers
- Provide resources and trainings for Managers, Directors and Electeds to identify and develop succession plans for their employees
- Stretch employees’ skills and experience by assigning special projects as growth opportunities
- Individualized, strengths-based training and coaching programs for all staff
- Evaluate the potential for a mentoring program

Teton County Board of County Commissioners

2019-2020 Areas of Focus

Goal Proposal – Housing

Goal 1: Direct community housing to places with appropriate levels of service.

Tasks: Initiate growth management plan. Complete zoning updates for Complete Neighborhoods, including: Hog Island, Aspens, Wilson, and Northern South Park. Start planning process for workforce housing project in a Complete Neighborhood.

Goal 2: Catalyze employer participation in workforce housing solution.

Tasks: Initiate employer roundtable. Start planning process for one collaborative employer-led workforce housing project and/or program.

Goal 3: Assess employee generation methodology and resulting mitigation requirements to ensure there is alliance with community values for Quality of Life.

Tasks: Complete housing nexus study. Define the indicators to track impacts from new mitigation rates and define indicators to track impacts from new housing incentive tools. This is a joint, Town and County task and will require collaboration with the Town Planning Department.

Introduction

Water quality is important for every community, but in Teton County it's part of what defines our culture. The perception of rivers, creeks and lakes full of clear, cold, clean water is thankfully close to reality throughout most of our county and makes it easy to forget how many communities around the world suffer from a lack of ample, clean water. While it may be easy to take this situation for granted, we also are fortunate to have a community that greatly values and vocally supports preserving this irreplaceable gift. Staff has been responding to the developing issues related to high nitrate levels in Hoback over the last year. We appreciate and welcome that the Board has identified this subject as an area of focus for their attention at this time. We present the following 2019-2020 goals for consideration.

Figure 1 represents the complexity of the problem. Staff recommends addressing this issue through two sub areas of focus. The first area is Human Health, which will focus on Drinking Water Supply and Wastewater Disposal. The second area will focus on Ecological Health, specifically protecting surface water through regulation of excess sediment. However important, Excess Nutrients and Toxic Substances are not included in the scope of this area of focus.

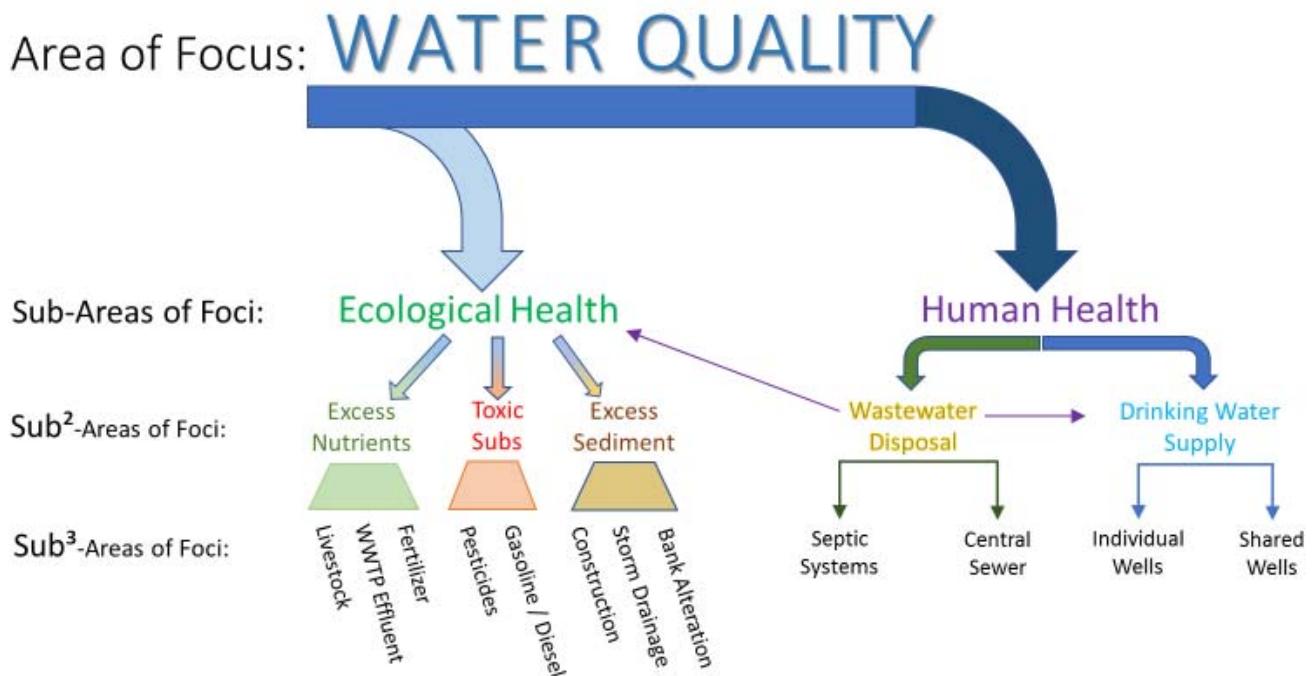


Figure 1. Diagram of water quality focus area.

Priority Goal #1: Human Health – to protect human health by educating the community about drinking water safety issues and wastewater planning and management.

A. Drinking Water Safety

Attention should be first assigned to matters that have compelling evidence of hazards to human health and safety. The spread of nitrate above the EPA's allowable limit found in water wells in the Hoback Junction neighborhood are unparalleled in the county and deserve the highest priority. The Board's concern over this issue is expressed in the invitation sent to the Teton Conservation District (TCD) for their assistance and that relationship has now been established. TCD will take the lead in addressing the Hoback Junction water quality/drinking water improvement project, with Public Works and the Health Department to assist according to their respective competencies.

OBJECTIVE

1. By July 1, 2019, TCD will take the lead to conduct a facilitated process to properly characterize and address the presence of nitrate in well water in Hoback Junction. County Engineering and Health Department staff will support this effort.

Proposed Activities:

- Adopt and participate in the proposal from the TCD.
- Where the extent of the problem is not well understood, prepare to implement well sampling.
- As time and resources allow, identify other neighborhoods where water quality is suspect; investigate severity & extent. Construct a map of supply wells when useful.
- Understand and further develop relationships with state and federal partners within the local jurisdiction. Inventory the regulatory bodies and management agencies of Teton County's water resources.
- Health Department to conduct public education related to water testing.

B. Wastewater Planning

The overarching topic of Wastewater Planning centers on the safe, effective, economical collection, treatment, & disposal of wastewater. Currently the county is responsible for on-site septic and has some responsibility for subdivision review. Any larger collection system, treatment system, large subsurface disposal system, injection well, or surface water discharge is

the responsibility of other agencies. This task can be envisioned analogously to other county-wide planning efforts, such as transportation.

OBJECTIVES

1. By December 31, 2020, extend the septic mapping effort.
2. By December 31, 2020, revise Septic System (Small Wastewater Facility) Regulations to plan for neighborhoods of increasing density.

Priority Goal #2: Ecological Health - to protect surface water through the regulation of excess sediment and nutrients.

A. Protection of Water Bodies

Protection of surface water is important in order to achieve the comprehensive plan goal of ecosystem stewardship. The water quality section of the Land Development Regulations has remained blank. Much work has been done by staff and a stakeholder group to update the natural resource land development regulations that can assist with the protection of water bodies but needs to be finalized.

OBJECTIVE

1. By December 31, 2020, Complete the natural resource land development regulations update process.



BCC 2019-2020 LDR Goals

March 18, 2019

Introduction

On February 12, 2019, the Board of County Commissioners (BCC) conducted their annual retreat with a primary intent to establish strategic focus on projects, programs and organization direction for the next two years. The BCC agreed that five categories, to include Land Development Regulation (LDR) updates, would be the focus elements to be addressed during the next two years. On March 4, 2019 the *FY2020 Implementation Work Plan* was presented to the Town/County elected officials. Completing the Natural Resource Protection Regulations is one of three primary focus sections of the draft *Implementation Work Plan*. In keeping with the BCC's strategic directives, this report identifies four goals associated with updating the LDRs, and it describes the objective strategies to fulfill the goals.

Land Development Regulations Update

During the retreat, the BCC identified the top three LDR amendments to focus on and other revisions were also discussed as necessary to accomplish.

1. Natural Resource Protections Regulations
2. Relief from the Maximum Scale of Development (Building Size) for Institutional facilities
3. Update Cell Tower Regulations
4. Other LDRs of significant importance
 - Large lot subdivisions
 - Special events
 - Exactions
 - Flood control
 - Levees & irrigation/vegetation limitations
 - Campgrounds and addressing deeds/fractional ownership
 - Family subdivisions

Goal 1. Building on the efforts of the Natural Resources Stakeholder Group (NRSG) over the past two years, complete the Natural Resource Protection Regulations no later than March 2020.

Natural Resource Protection. A draft of the Natural Resource Protection Regulations was presented for public review on September 28, 2018. The draft amendments were the product of five months of public outreach, and a significant amount of work completed by the NRSG and County staff. Efforts built upon the Focal Species Habitat Map Model to direct and understand the spatial/resource relationships affecting the LDR regulatory framework. Efforts moving forward will capitalize on the previous community process work. Specific actions that will occur to complete this project include the following:

1. Reinitiating work with the NRSG is the first task. The NRSG met March 6, 2019 on rather short notice. Members determined not to take any vote at the meeting. Discussion focused on defining the project status and setting a timeline goal to complete the draft by the end of July 2019. Members agreed to hold two meetings per month (2nd & 4th Wednesday). The County

may hire a facilitator to ensure that all viewpoints are heard and help to direct a successful product outcome.

2. County planning staff will assume responsibility for drafting the regulations. NRSG members will address unfinished topics and details at each meeting and determine direction that will be used to draft the LDR update.

Goal 2. Present to the BCC for consideration LDR standards that permit the building size of institutional uses to exceed 10,000 square feet no later than July 2019.

LDR Relief for Institutional Facilities. During the BCC retreat, the topic of LDR standards related to the Maximum Scale of Development (building size) for private schools was noted as a high priority topic. On February 25, 2019 the status of this amendment was discussed, with the BCC giving direction to move forward with a variance process to address this topic.

A variance approach is somewhat cumbersome and potentially detracts from the true purpose of variances. Amending the LDRs to apply use standards and identify appropriate zoning districts is an alternative approach. The alternative approach would likely use the Conditional Use Permit application process. Conditional uses can define specific criteria for development standards addressing transportation and accessibility, setting forth defined utility service levels, (water/sewer/stormwater), and site/architectural design standards that may be appropriate for institutional facilities. Staff proposes to provide both alternative approaches and allow the BCC to determine the option they feel is most appropriate.

Goal 3. Amend LDR Division 6.1 to update standards for Wireless Communication Facilities by June 2020.

Cell Towers. The LDRs have existing standards/guidelines for the placement, height/design and collocation of cell towers. It should be noted that the Federal Communication Commission (FCC) has established specific mandates limiting the local control of cell towers. These limitations are predicated on concerns about public health and exposure to high frequency energy generated by these facilities. This LDR amendment will likely be developed with the assistance of a private consultant.

Goal 4. Prioritize and process three to five LDR amendments that will address immediate community needs, but will not tax the department's capacity in a manner that affects current planning projects or projects identified in the *FY20 Implementation Work Plan*. This work to continue through December 2020.

Other Amendments. Standards to protect levees has been identified as a necessary priority and are being requested by the Army Corps of Engineers. Recommended levee protections will include the prohibition of irrigating vegetation on levee structures. Another issue of concern relates to updating campground regulations and the fractional ownership of individual camp sites. Amendments will be recommended that align the LDRs to associated directives under Wyoming State Statutes. Other amendments under consideration for action include, but are not limited to, large lot subdivision, special events, exactions, flood control, and family subdivision.

TETON COUNTY BOARD OF COUNTY COMMISSIONERS AREA OF FOCUS DISCUSSION

March 18, 2019

TRANSPORTATION

The Teton County Integrated Transportation Plan (ITP) suggests several desired outcomes in the executive summary and establishes target objectives to work toward achieving those outcomes. Some of the desired outcomes are highlighted below and the suggested goals have been broken into the three sub-areas promoting health and safety, transit and capital projects.



PROVIDE A DESTINATION ENVIRONMENT THAT PROMOTES HEALTH AND SAFETY

Traffic congestion affects the health and safety of residents, visitors, wildlife, and the ecosystem.

ITP Objective – Reduce VMT growth by implementing the ITP work plan

(Goal <525,000,000 by 2024 & <560,000,000 by 2035)

Ecosystem Stewardship is the core of our community character. Implementing the Wildlife Crossing Master Plan priority locations would improve wildlife connectivity AND human safety.

ITP Objective – Reduce wildlife vehicle collisions

(Goal DECREASE)

Active transportation is a community culture that we can offer and expand to residents and visitors. We have successfully built a world class pathway system.

ITP Objective – Increase active transportation mode share

(Goal 18% by 2024 & 20% by 2035)



2019-2020 GOALS

- Develop a community culture campaign to get residents and visitors to drive conscientiously to live our community values: reducing wildlife vehicle collisions, sharing the road with cyclists and pedestrians and respecting the environment which they are traversing.
- Initiate project development for priority project #2 wildlife crossing site (Bar Y area on Hwy 22).



MAKE TRANSIT A VIABLE CHOICE

Transit plays a key role in reducing vehicle miles traveled which is one of the fundamental legs in meeting many of the goals of the community.

ITP Objective – Increase transit ridership

(Goal 1.8 million by 2024 & 3.6 million by 2035)



2019-2020 GOALS

- Update Stilson Master Planning considering current goals.
- Begin steps of developing RTPO by holding a meeting with surrounding community partners, WYDOT and others to begin the discussion and generate ideas.
- Work with START to pursue the expansion of transit service in the county (as outlined in the work plan of the ITP).



DEVELOP AND BUILD CAPITAL PROJECTS STRATEGICALLY

Capital project development processes are well outlined with threshold triggers for initiating planning and construction in the ITP.

ITP Objective – Plan & build capital construction projects based upon traffic count thresholds to reduce congestion and to improve lack of connectivity and redundancy.

(Goal – varies depending upon roadway)

ITP recommendations incorporated the Level of Service D threshold set forth in the land development regulations as an unacceptable level of traffic congestion and delay. We have exceeded thresholds on both Highway 22 and Highway 390.

Cooperation with WYDOT and the Town of Jackson is crucial. Since the ITP is a Teton County/Town of Jackson document, WYDOT has requested that Teton County / Town send a letter to them requesting to begin the charter process for capital group projects that are on WYDOT infrastructure. This would help start the WYDOT process off on the terms outlined by the ITP.



2019-2020 GOALS

- Begin project charter process for remaining Capital Group 1 project (WY-22 multi-lane and multimodal improvements).
- Begin project charter process for Capital Group 2 (WY-390).
- Complete environmental analyses, design and public engagement process for Capital Group 1 Tribal Trail project.
- Use the travel demand model to analyze all capital group 1 through 4 projects.
- ITP Technical update complete by end of 2019.

K- ADOPTED BUDGET BOOK

ADOPTED BUDGET



2020-2021 FISCAL YEAR

TETON COUNTY, WYOMING BUDGET MESSAGE

FISCAL YEAR 2020-2021

On Tuesday, June 30, 2020, the Teton County Commissioners will adopt the final budget for the upcoming fiscal year, ending June 30, 2021. 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. Due to the state of the economy during this time, a substantial decrease in expenditures was requested. Decisions continue to be made to preserve the essential services and core duties of county government, as well as the fiscal strength of Teton County, by maintaining healthy operational and capital reserves.

The proposed FY2021 budget represents some changes, however the overall mill levy remains at 8.404. The changes in county property values have increased per a continued 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 Statute. The budget is also based upon a projected decrease of \$9,757,281 in sales tax revenue.

The proposed general fund budget is \$36,492,706.12, which represents about a 19% decrease over the FY2020 budget and includes a decrease across departments of approximately \$8.6 million. 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 (such as Fire/EMS, Fair, Parks & Recreation, and Capital) are factored in, the overall county budget is \$79,809,188.12.

The proposed FY2021 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 represents a balanced and sustainable plan for the distribution of available financial resources to cover current and proposed services.

2020-2021 Teton County Budget Summary

	FY2020 BUDGET		FY2021 BUDGET	
County Commissioners	820,604.00		802,855.00	
County Clerk	1,092,074.90		1,149,850.00	
County Treasurer	783,198.00		749,688.00	
County Assessor	728,850.00		671,297.00	
General Administration	6,247,508.00		5,676,065.00	
General Services	214,003.80		220,143.00	
Information Systems	747,168.00		706,278.00	
Human Resources	481,752.88		482,952.00	
Facilities Maintenance	1,284,841.10		1,175,157.88	
Administration	12,400,000.68	34.08%	11,634,285.88	33.40%
Planning & Building	1,979,247.00		1,828,596.00	
Community Development	4,343,277.00		4,572,309.00	
Community Development	6,322,524.00	17.38%	6,400,905.00	18.38%
County Coroner	214,369.00		210,659.00	
Agricultural - Extension	225,047.00		171,651.00	
Human Services	1,471,333.00		1,540,523.00	
Public/Environmental Health	2,122,275.25		2,169,849.00	
Health Officer	7,230.00		9,900.00	
WIC	10,930.00		11,246.00	
Health & Human Services	4,051,184.25	11.14%	4,113,828.00	11.81%
County Attorney	1,291,508.98		1,444,310.00	
Clerk of Court	659,037.89		629,185.00	
Circuit Court	4,000.00		-	
Drug Court	133,531.00		132,147.00	
Justice	2,088,077.87	5.74%	2,205,642.00	6.33%
County Engineer	1,027,141.70		869,973.00	
Road & Bridge	1,763,819.35		1,311,169.00	
Pathways (Operations)	197,520.00		159,216.00	
Infrastructure	2,988,481.05	8.21%	2,340,358.00	6.72%
County Sheriff	4,883,094.00		4,662,013.00	
Sheriff Communications	1,483,696.01		1,274,586.24	
Board of Prisoners/Jail	1,910,154.25		1,958,314.00	
Emergency Management	252,784.90		240,016.00	
Public Safety	8,529,729.16	23.45%	8,134,929.24	23.36%
TOTAL OPERATIONS	36,379,997.01		34,829,948.12	
Exactions	0.00		-	
Capital Projects	5,966,285.00		30,000.00	
General Projects	265,157.00		241,925.00	
Contingency	1,968,500.00		1,390,833.00	
Reserve	400,558.00		-	
TOTAL SPECIAL PROJECTS	8,600,500.00	19.12%	1,662,758.00	0.05

TOTAL GENERAL FUND	44,980,497.01	36,492,706.12
Fire Fund	1,265,758.00	4,421,819.00
Grant Fund	1,827,150.00	1,913,559.00
Fire / EMS Fund	4,594,368.00	4,722,094.00
SPET Fund	13,640,267.00	5,155,670.00
E911 Fund	242,495.00	189,704.00
Housing Authority Fund	652,917.72	644,780.00
County Road Fund	965,000.00	954,500.00
Parks & Rec Fund	8,704,236.10	4,931,327.00
Wilson Park SPET 2010	150,000.00	225,000.00
Integrated Solid Waste	6,749,781.68	5,175,030.00
Lodging Tax Fund	2,193,318.00	1,311,466.00
Fair Fund	1,372,026.32	539,441.00
Landifll Closing Fund	1,862,564.00	1,592,582.00
2014 Pathways SPET Fund	20,000.00	600,000.00
2014 Fire/EMS SPET Fund	750,000.00	-
2017 Pathways SPET Fund	500,000.00	590,699.00
2017 Fire/EMS SPET Fund	6,800,000.00	3,923,266.00
2017 P&R Reno SPET Fnd	1,736,625.00	-
2017 P&R Hsng SPET Fnd	1,450,000.00	-
2019 Road to Zero SPET	0.00	475,000.00
2019 WildlifeCrossing SPET	0.00	575,000.00
2019 P&R Expansion SPET	0.00	1,897,306.00
2019 Fire/EMS App SPET	0.00	-
Capital Fund	9,966,285.00	3,478,239.00
TOTAL REVENUE FUNDS	65,442,791.82	43,316,482.00
TOTAL ALL FUNDS	110,423,288.83	79,809,188.12

TETON COUNTY

FY 2021 BUDGET

6/30/2020

Account	Name	FY19 ACTUAL	FY20 YTD	FY2020 BUDGET	FY2021 BUDGET
10-3-120-000-000	PROPERTY TAXES /CURRENT	9,447,168	7,714,866.91	11,383,212	13,248,806
10-3-120-000-001	PROPERTY TAXES /2008-2017	582	637.25	3,500	1,000
10-3-121-000-000	REDEMPTION / ADVERTISING FEES	4,490	3,418.92	5,000	4,500
10-3-141-000-000	COUNTY MOTOR VEHICLE FEES	912,131	465,748.49	824,000	824,000
10-3-142-000-000	10% SALES TAX PENALTY	40,785	16,255.80	30,000	30,000
10-3-143-000-000	COUNTY MOBILE MACHINERY FEES	8,536	3,240.77	8,500	8,500
10-3-144-000-000	MOBILE MACHINERY FEES PRO-RATE DISB	1,282	686.27	1,000	1,000
10-3-153-000-000	PAYMENT IN LIEU OF TAXES [PILT]	2,015,808	50,082.00	1,197,533	1,200,000
10-3-154-000-000	PAYMENT IN LIEU OF TAXES [REFUGE]	394,685	0.00	350,000	350,000
10-3-155-000-000	PAYMENT IN LIEU OF TAXES [PARK SVC]	1,207	0.00	1,400	1,400
10-3-160-000-000	4 CENT SALES & USE TAX	10,814,250	5,152,121.16	10,656,554	5,328,277
10-3-162-000-000	1 CENT OPT & USE TAX/GEN PURPOSE	8,612,528	4,112,560.22	8,494,008	4,247,004
10-3-163-000-000	5% SALES TAX REIMBURSEMENT	196,309	112,372.63	180,250	120,459
10-3-165-000-000	SEVERANCE TAX	209,874	52,468.62	150,000	175,000
10-3-167-000-000	10 % LODGING TAX	477,583	274,444.45	488,220	244,110
10-3-170-000-000	GASOLINE TAX	590,260	301,602.99	625,000	600,000
10-3-171-000-000	SPECIAL FUEL TAX	936,092	467,242.95	900,000	825,000
10-3-172-000-000	CIGARETTE TAX	16,490	12,710.24	16,000	17,500
	TOTAL (TOTAL TAXES)	34,680,059	18,740,459.67	35,314,177	27,226,556
10-3-220-000-000	ALCOHOLIC BEVERAGE LICENSE	134,735	130,850.00	130,000	132,000
10-3-221-000-000	PLANNING DEV DEPT APPLICATION FEES	228,795	93,346.50	210,000	190,000
10-3-221-000-001	PLANNING DEV DEPT TECH REVIEW FEES	4,975	0.00	9,000	0
10-3-221-000-002	DEVELOPMENT FEES/TRANSIT IMPACT FEE	469	1,002.54	1,500	1,500
10-3-221-000-004	PLANNING DEV DEPT ENVIR CONSULT FEE	11,255	0.00	40,000	0
10-3-224-000-000	BUILDING PERMIT FEES	967,415	441,186.99	1,000,000	950,000
10-3-225-000-000	EXACTION FEES	44,115	9,587.30	10,000	88,754
10-3-225-000-001	SCENIC PRESERVE FEES	13,200	0.00	0	13,200
10-3-225-000-002	ENERGY MITIGATION FEES	1,337,521	722,300.00	1,300,000	1,000,000
10-3-226-000-000	GRADING PERMITS	33,300	12,750.00	30,000	67,800
10-3-228-000-000	ENVIRON HEALTH LICENSES & FEES	120,131	48,307.50	107,918	107,415.00
10-3-231-000-000	ELECTRICAL PERMIT FEES	211,987	103,745.84	175,000	175,000
10-3-232-000-000	ADAMS CANYON SEWER APPLICATION FEES	0	600.00	300	800
10-3-232-000-001	ADAMS CANYON SEWER CONNECTION FEES	0	0.00	5,000	5,000
10-3-232-000-002	ADAMS CANYON SEWER USAGE FEES	0	0.00	1,000	1,500
	TOTAL (LICENSES AND PERMITS)	3,107,899	1,563,676.67	3,019,718	2,732,969
10-3-307-125-000	ST of WYO-SEC 335 LEGISLATIVE ACT/SLIB	172,276	80,925.69	160,000	150,000
10-3-307-129-000	WY STATE LOTTERY	63,728	21,180.13	37,500	30,000
10-3-308-100-000	GRANT REIMB-FUND 10-PUBLIC HEALTH	479,921	242,219.53	826,158	699,406
10-3-308-200-000	GRANT REIMB-FUND 10-EMERGENCY MGMT	75,517	0.00	0	256,300
10-3-308-300-000	GRANT REIMB-FUND 10-SHERIFF	24,543	30,242.86	23,370	13,183
10-3-308-400-000	GRANT REIMB-FUND 10 MISC	14,928	2,228.43	10,930	11,246
10-3-308-500-000	GRANT REIMB-FD 10-DRUG COURT	60,178	20,392.89	38,554	48,193
10-3-309-224-000	DISPATCH-FUND 13-FIRE/EMS REIMBURSE	148,230	56,067.43	348,281	186,000
10-3-311-303-000	HOUSING OF PRISONERS	54,711	18,469.13	80,000	65,000
10-3-311-304-000	SEARCH AND RESCUE	88,241	31,180.00	35,000	50,000
10-3-311-306-000	SPECIAL DETAIL REIMBURSEMENT	102,530	84,040.00	92,000	100,000
10-3-311-309-000	REIMBURSEMENT-SHERIFF VEHICLES	11,561	7,269.03	16,000	16,000
10-3-312-356-000	CLERK OF COURT - INTERPRETER FEES	706	0.00	1,250	0
10-3-313-402-000	PUBLIC HEALTH-NURSING FEES & CHRG'S	173,798	92,239.36	176,300	219,450
10-3-313-403-000	PUBLIC HEALTH MISCELLANEOUS	63,832	92,530.70	91,234	5,700
10-3-315-501-000	STATE REIMBURSEMENT-CO ATTORNEY	220,725	0.00	200,000	230,000
10-3-318-701-000	ARMY CORP OF ENGINEERS	36,150	9,367.98	0	0
10-3-319-801-000	TAX DEFERRAL PROGRAM	10,109	3,732.82	10,000	10,000
10-3-319-802-000	MISC FEES/CHARGES/REIMB-TREASURER	8,039	3,812.13	7,500	7,000
10-3-319-802-001	TEMPORARY REGISTRATION FEE-TREASURER	665	710.00	500	500
10-3-319-803-000	INSUFFICIENT FUND FEES	1,162	575.00	1,500	1,500
10-3-319-804-000	RENTAL CAR SURCHARGE	8,317	0.00	3,500	3,500
10-3-320-901-002	DEV TRANSFER FEES-TRANSPORTATION	34,410	0.00	20,000	35,000
10-3-360-950-000	REIMBURSE - DISPATCH - TOJ	299,624	82,560.31	605,486	335,000
10-3-360-959-000	REIMBURSE - DRUG COURT - TOJ	37,672	0.00	57,403	35,079
10-3-360-963-000	REIMBURSE - PATHWAYS - TOJ	70,349	25,273.59	96,638	79,839
10-3-360-964-000	REIMBURSE- PLANNING - TOJ	119,843	15,044.72	171,200	48,000
10-3-360-966-000	REIMBURSE - LDR REVISION - TOJ	3,913	0.00	73,000	0
10-3-360-967-000	REIMBURSE - TRANSPORTATION MODEL	64,591	0.00	90,000	45,000
10-3-360-968-000	REIMBURSE - WILSON CORRIDOR PLANNING	0	0.00	50,000	0
	TOTAL (INTERGOVERNMENTAL REVENUE)	2,450,267	920,061.73	3,323,304	2,680,896

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Account	Name	FY19 ACTUAL	FY20 YTD	FY2020 BUDGET	FY2021 BUDGET
10-3-409-000-000	SHERIFF OFFICE FEES, ETC.	14,459	6,882.50	26,900	25,000
10-3-409-000-001	CONCEALED FIREARM PERMITS	870	490.00	1,500	1,500
10-3-409-000-002	REPORT COPIES, ETC.	479	214.25	600	600
10-3-409-000-003	VIN INSPECTIONS	3,270	1,810.00	3,200	3,600
10-3-410-000-000	COUNTY CLERK FEES	368,352	180,982.00	395,000	400,000
10-3-411-000-000	CLERK OF COURT FEES	85,768	41,265.27	90,000	68,000
10-3-413-000-000	COUNTY SANITARIAN	31,650	12,550.00	15,000	49,500
10-3-413-000-001	WATER LAB FEES	55,732	27,369.00	56,775	58,500
10-3-413-000-002	SEPTIC DUMP STATION FEES	27,014	17,279.70	30,000	35,000
10-3-414-000-000	PLANNING DEV DEPT SERVICE FEES	7,026	6,062.00	6,000	6,000
10-3-416-000-005	DRUG COURT FEES	2,800	1,055.00	4,050	6,000
10-3-418-000-000	CO ENGINEER / PLAN REVIEW FEES	10,092	5,357.83	6,000	15,760
10-3-419-000-000	GIS DATA SET / FEES	1,000	5,500.00	500	1,000
NEW ACCT	ROW-UTILITY INSTALL LARGE	0	0.00	0	2,500
NEW ACCT	ROW-UTILITY INSTALL SMALL	0	0.00	0	750
	TOTAL (CHARGES FOR SERVICES-OFFICE FEES)	608,512	306,817.55	635,525	673,710
10-3-610-000-000	INTEREST EARNINGS	435,872	299,484.80	175,000	50,000
10-3-624-001-000	COUNTY RENTAL/HOUSES/PROPERTY	115,936	80,676.60	125,000	125,000
10-3-624-005-000	PUBLIC HEALTH BLDG/TENANT LEASE PMT	10,838	10,838.10	10,840	10,840
10-3-630-003-000	INSURANCE SETTLEMENTS/CLAIMS	0	5,151.32	5,151	0
10-3-630-003-001	SETTLEMENT CLAIM-GROWIN GREEN	25,000	0.00	25,000	25,000
10-3-631-000-000	SALE OF SURPLUS PROPERTY	3,255	2.00	1,000	1,000
10-3-632-000-000	REIMBURSABLE BENEFITS/EMPLOYEE INS	530,081	214,144.04	350,000	350,000
10-3-633-000-000	REIMBURSABLE BENEFITS/LIBRARY	341,091	172,715.24	408,960	396,850
10-3-637-000-000	REIMB INS/ FUNDS 13,17,19, 30, 32	1,023,843	569,009.41	1,102,044	1,350,000
10-3-640-000-000	HOUSING TRUST-MT VIEW MEADOWS	1,250	250.00	1,000	0
10-3-652-000-000	EXTENSION SERVICE - LOJH/MISC	-3,348	6,700.00	15,500	0
10-3-689-000-000	MISCELLANEOUS REVENUE	24,924	32,273.14	56,727	40,000
10-3-690-000-000	SUNDRY REVENUE	752	1,223.74	0	0
	TOTAL (OTHER REVENUE)	2,509,494	1,392,468.39	2,276,222	2,348,690
	SUBTOTAL	43,356,231	22,923,484	44,568,946	35,662,821
	BUDGETED USE OF FUND BALANCE		606,960.00	606,960	829,885
	GRAND TOTAL - FUND 10 - GENERAL FUND	43,356,231	23,530,444.01	45,175,906	36,492,706
11-3-101-000-000	TOWN OF JACKSON REIMBURSEMENT	214,034	122,652.23	243,625	256,599
11-3-101-000-001	TOWN REIMBURSE - CAPITAL	276,649	78,953.37	321,692	885,000
11-3-160-000-000	PROPERTY TAX INCOME	555,294	328,907.82	649,606	649,606
11-3-161-000-000	PROPERTY TAX INCOME - MV FEES	57,695	25,728.09	41,335	40,000
11-3-320-000-000	SFA 2014 FIRE GRANT	0	0.00	5,000	0
	TOTAL SPECIAL FIRE - TAXES/REIMBURSE	1,103,672	556,241.51	1,261,258	1,831,205
11-3-610-000-000	INTEREST INCOME	9,060	11,920.42	5,000	7,500
11-3-611-000-000	DONATED FUNDS	101,662	77,867.59	0	0
11-3-624-000-000	LEASE PROCEEDS/HOBACK STATION	3,000	1,250.00	3,000	3,000
11-3-631-000-000	SALE OF SURPLUS PROPERTY	0	0.00	0	0
11-3-689-000-000	MISC INCOME	1,420	844.14	1,500	1,100
11-3-690-000-000	SUNDRY REVENUE		344.00	0	0
	TOTAL SPECIAL FIRE - OTHER REVENUE	115,142	92,226.15	9,500	11,600
	SUBTOTAL	1,218,814	648,467.66	1,270,758	1,842,805
	BUDGETED USE OF FUND BALANCE		0	0	2,579,014
	GRAND TOTAL - FUND 11 - SPECIAL FIRE FUND	1,218,814	648,467.66	1,270,758	4,421,819

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12-3-331-005-001	GRANT-SHERIFF-EUDL	0	0.00	2,370	2,683
12-3-331-005-002	FOREST SVC/CAMPGROUND REIMBURSE	10,150	9,380.00	11,000	10,500
12-3-331-011-002	SFA 2015 FIRE GRANT	0	0.00	0	5,000
12-3-331-013-001	CARES ACT RELIEF	0	0.00	0	13,557
12-3-331-020-059	GRANT-16-GPD-TET-SC-HSG16	2,600	0.00	0	0
12-3-331-020-061	GRANT-FEMA-4306-DR-WY	0	0.00	0	20,000
12-3-331-020-062	GRANT-17-GPD-RR8-RR-HRT17	1,080	0.00	0	0
12-3-331-020-063	GRANT-17-GPD-TET-SC-HSG17	15,108	0.00	0	0
12-3-331-020-064	GRANT-17-GPD-TET-EM-GCF17	42,000	0.00	0	0
12-3-331-020-065	GRANT-18-SHSP-TET-SC-HRP18	0	0.00	16,500	0
12-3-331-020-066	GRANT-18-SHSP-RR8-RR-HRT18	0	63,000.00	30,000	0
12-3-331-020-067	GRANT-18-GPD-TET-EM-GCF18	33,517	0.00	0	167,300
12-3-331-020-068	GRANT-19-SHSP-RR8-RR-HRT19	0	0.00	61,891	61,891
12-3-331-020-069	GRANT-19-SHSP-RR8-RR-HEM19	0	0.00	0	22,908
12-3-331-020-070	GRANT-19-GPD-TET-EM-GCF19	0	0.00	83,650	0
12-3-331-020-071	GRANT-19-SHSP-TET-SC-HRP19	0	0.00	36,000	69,000
12-3-331-025-001	WIC REIMBURSEMENT	6,410	1,106.38	10,930	11,246
12-3-334-005-001	GRANT-DUI/SPEED ENFORCEMENT-SHERIFF	14,393	20,862.86	10,000	9,844
12-3-334-005-006	GRANT-SHERIFF BPV FY 2016	5,899	0.00	0	0
12-3-334-012-000	GRANT-DRUG COURT - STATE OF WY	60,178	25,672.39	74,970	48,193
12-3-334-012-010	GRANT-TRIPARTITE CSBG FY 2018	11,708	0.00	0	0
12-3-334-012-011	GRANT-TRIPARTITE CSBG FY 2019	35,801	2,297.70	0	0
12-3-334-013-000	STATE OF WY REIMBURSE-RERT CALLOUT	5,510	5,006.21	0	5,000
12-3-334-013-003	WY WC TRENCH RESCUE EQUIP		0.00	6,582	0
12-3-334-016-002	GRANT-DFS JUVENILE SERVICES BOARD	30,602	-2,514.60	19,750	0
12-3-334-016-004	GRANT-TANF/HUMAN SVCS-CLIMB-2018	12,324	0.00	0	0
12-3-334-016-005	GRANT-TANF/HUMAN SVCS-CLIMB-2019	54,318	21,485.29	16,870	0
12-3-334-016-006	GRANT-TANF/HUMAN SVCS-2020	0	0.00	72,000	0
12-3-334-018-001	GRANT-PUBLIC HEALTH-MCH/MFH	132,068	72,727.32	132,145	138,325
12-3-334-018-002	GRANT-PUBLIC HEALTH- TANF	87,212	37,050.46	89,716	89,716
12-3-334-018-003	GRANT-PUBLIC HEALTH-ALL HAZARDS	112,000	28,880.39	107,000	107,000
12-3-334-018-004	GRANT-PUBLIC HEALTH-MISCELLANEOUS	11,875	3,132.87	3,245	0
12-3-334-018-005	GRANT-PH-CHO ALL HAZARDS CONTRACT	9,600	4,800.00	9,600	9,600
12-3-334-018-008	GRANT-PH-TITLE X-FAMILY PLANNING	3,023	5,716.00	5,716	0
12-3-334-018-009	GRANT-PH-PREVENTION	104,624	69,376.64	262,003	167,065
12-3-334-018-010	GRANT-PH-COMMUNICABLE DISEASE GRANT	29,118	25,335.85	226,333	197,300
12-3-334-019-001	GRANT-STATE TRAILS	25,000	0.00	25,000	25,000
12-3-334-037-029	SLIB-TRANSFER STATION SCALEHOUSE	388,443	0.00	0.00	0
12-3-334-037-031	SLIB-LANDFILL CLOSURE	822,684	1,158,809.57	960,881	732,431
GRAND TOTAL - FUND 12 - GRANT FUND		2,067,245	1,552,125.33	2,274,152	1,913,559

13-3-301-000-000	TOWN REIMBURSE	1,488,546	769,645.00	1,539,289	1,291,203
13-3-301-000-001	TOWN REIMBURSE - CAPITAL	108,611	1,964.32	6,818	11,250
13-3-302-000-000	COUNTY REIMBURSE	1,669,334	865,676.00	1,731,353	1,517,786
13-3-302-000-001	COUNTY REIMBURSE - CAPITAL	132,746	2,400.83	8,332	13,750
13-3-311-000-000	STATE OF WY REIMBURSE-RERT CALLOUT	0	5,006.21	0	5,000
TOTAL FIRE/EMS - REIMBURSE		3,399,237	1,644,692.36	3,285,792	2,838,989
13-3-402-000-000	O / P REVENUE	598,782	340,797.71	577,946	680,000
13-3-403-000-000	SPECIAL DETAIL REIMBURSEMENT	22,556	12,925.00	20,000	15,000
TOTAL FIRE/EMS - SPECIAL SERVICES		621,338	353,722.71	597,946	695,000
13-3-601-000-000	SJMC CONTRIBUTION	110,000	0.00	110,000	209,000
13-3-603-000-000	COUNTY REIMBURSE - ELECTRICAL EXP	144,071	69,508.86	218,180	248,370
13-3-604-000-000	COUNTY REIMBURSE - DRIGGS CONTRACT	212,084	2,084.72	215,000	210,485
13-3-605-000-000	VOLUNTEER FIREMANS RETIREMENT REIMB	1,290	1,410.00	800	1,400
13-3-610-000-000	INTEREST EARNED	16,518	10,327.24	8,000	7,000
13-3-612-000-000	30% LODGING TAX TRANSFER	150,000	75,000.00	150,000	150,000
13-3-631-000-000	SALE OF SURPLUS PROPERTY	4,500	0.00	0	0
13-3-689-000-000	MISCELLANEOUS	4,864	0.00	5,000	2,000
13-3-690-000-000	SUNDRY REVENUE	453	768.28	500	1,500
13-3-810-000-000	WILDLAND FIRE REIMBURSE	123,847	24,506.27	3,150	0
TOTAL FIRE/EMS - OTHER REVENUE		767,627	183,605.37	710,630	829,755
SUBTOTAL		4,788,202	2,182,020	4,594,368	4,363,744
BUDGETED USE OF FUND BALANCE		0	0.00	0	358,350
GRAND TOTAL - FUND 13 - FIRE/EMS FUND		4,788,202	2,182,020	4,594,368	4,722,094

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14-3-160-000-000	REC'D FROM STATE-SPET TAX	9,047,884	7,500,492.88	13,640,267	5,155,670
	GRAND TOTAL - FUND 14 - SPECIFIC PURPOSE EXCISE TAX FUND	9,047,884	7,500,492.88	13,640,267	5,155,670

16-3-610-000-000	INTEREST INCOME	9,146	4,815.70	5,000	3,650
16-3-620-000-000	QWEST REVENUE/MISC LAND CARRIERS	92,237	29,564.94	75,000	70,000
16-3-630-000-000	E911 REVENUE/WIRELESS CARRIERS	219,593	84,101.12	175,000	180,000
16-3-690-000-000	SUNDRY REVENUE	0	2,362.50	0	0
	TOTAL E911 REVENUE	320,975	120,844.26	255,000	253,650
	BUDGETED USE OF FUND BALANCE	0	0.00	0	0
	GRAND TOTAL - FUND 16 - E 911 FUND	320,975	120,844.26	255,000	253,650

17-3-180-000-000	REIMBURSE - TOWN OF JACKSON	265,701	129,776.75	258,326	251,901
	TOTAL AFFORDABLE HOUSING - REIMBURSE	265,701	129,776.75	258,326	251,901
17-3-301-000-000	AFFORDABLE HOUSING FEES-RESIDENTIAL	1,113,757	521,733.09	700,000	800,000
17-3-301-000-001	AFFORDABLE HOUSING FEES-EMPLOYEE	47,433	0.00	40,000	100,000
17-3-301-000-002	AFFORDABLE HOUSING SUPPLY-TC	1,000,000	272,352.52	0	0
17-3-301-000-003	AFFORDABLE HOUSING SUPPLY-TOJ REIMB	1,025,440	0.00	0	0
17-3-302-000-000	AFFORDABLE HOUSING-SRSC-RESIDENTIAL	63,725	0.00	150,000	100,000
	TOTAL AFFORDABLE HOUSING - HOUSING SUPPLY	3,250,355	794,085.61	890,000	1,000,000
17-3-401-000-000	HOUSING FACILITATION FEES	100,969	48,170.27	50,000	50,000
17-3-404-000-000	SPECIAL REQUESTS	0	0.00	2,000	2,000
17-3-405-000-000	COMPLIANCE	0	0.00	4,000	3,000
	TOTAL AFFORDABLE HOUSING - FEES	100,969	48,170.27	56,000	55,000
17-3-610-000-000	INTEREST INCOME	70,441	44,483.68	25,000	30,000
17-3-620-001-000	FUND 10 INCOME/OPERATIONS-COMM DEV	77,074	157,865.00	315,731	307,897
17-3-689-000-000	MISCELLANEOUS REVENUE	730	1,775.00	0	0
	TOTAL AFFORDABLE HOUSING - OTHER REVENUE	148,245	204,123.68	340,731	337,897
	SUBTOTAL	3,765,270	1,176,156.31	1,545,057	1,644,798
	BUDGETED USE OF FUND BALANCE	0	0.00	0	0
	GRAND TOTAL - FUND 17 - AFFORDABLE HOUSING DEPARTMENT	3,765,270	1,176,156.31	1,545,057	1,644,798

18-3-321-000-000	SCCFM FUNDS/GAS TAX	516,782	209,040.09	600,000	500,000
18-3-321-000-001	SCCFM FUNDS/COAL SEVERANCE	77,714	15,396.23	50,000	50,000
18-3-321-000-002	FOREST RESERVE FUNDS	312,464	0.00	86,541	112,000
	TOTAL ROAD CONSTRUCTION FUND - TAXES	906,959	224,436.32	736,541	662,000
18-3-610-000-000	INTEREST INCOME	25,218	17,138.60	8,500	10,000
18-3-689-000-000	MISCELLANEOUS REVENUE	11,105	0.00	0	0
	TOTAL ROAD CONSTRUCTION FUND - OTHER REVENUE	36,323	17,138.60	8,500	10,000
	SUBTOTAL	943,282	241,575	745,041	672,000
	BUDGETED USE OF FUND BALANCE	0	219,959.00	219,959	282,500
	GRAND TOTAL - FUND 18 - ROAD CONSTRUCTION FUND	943,282	461,533.92	965,000	954,500

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19-3-601-000-000	RESIDENT ID CARDS	13,007	10.00	0	0
19-3-602-000-000	MONTHLY PASSES	11,836	12,071.95	16,000	18,715
19-3-603-000-000	DAY USE FEES	178,336	98,815.80	190,000	186,716
19-3-604-000-000	PUNCH CARDS	59,857	40,260.75	70,000	75,317
19-3-605-000-000	PARK FACILITY RENTALS-SHELTERS/PARK	24,050	3,347.75	33,615	30,254
19-3-606-000-000	REC CENTER FACILITY FEES	20,521	15,544.80	42,000	29,530
19-3-607-000-000	EQUIPMENT RENTAL	214	711.75	800	986
19-3-607-000-002	RENTAL DEPOSITS	0	12.00	0	0
19-3-608-000-000	RETAIL SALES	21,873	13,727.09	28,370	25,213
19-3-609-000-000	VENDING SALES	781	0.00	0	0
19-3-610-000-000	CONCESSION SALES	919	1,458.97	5,265	2,883
19-3-611-000-000	FIELD/PARK RENTALS/ICE RENTAL	65,666	7,874.22	49,770	57,733
19-3-612-000-000	PARKS REIMBURSEMENT	6,090	2,100.00	4,000	2,500
19-3-612-000-001	IRRIGATION REIMBURSEMENTS	200	122.64	3,000	3,000
19-3-613-000-000	GRANTS	800	0.00	800	800
19-3-613-000-001	GRANT - STATE TRAILS	25,000	0.00	25,000	25,000
19-3-614-000-000	DONATED FUNDS/PARK DEPT.	2,057	0.00	0	0
19-3-614-000-001	DONATED FUNDS/REC CENTER DEPT	0	0.00	3,500	0
19-3-614-000-002	DONATED FUNDS-MISCELLANEOUS	750	0.00	0	0
19-3-614-000-003	DONATED FUNDS-PROGRAMS	5,790	7,386.00	13,000	7,000
19-3-615-000-000	LEAGUE FEES	35,612	12,020.00	62,805	45,000
19-3-616-000-000	PROGRAM FEES	607,472	200,239.06	797,275	571,075
19-3-617-000-000	SPONSORSHIPS	18,796	4,650.00	20,500	20,900
19-3-619-000-000	MISCELLANEOUS FEES	0	0.00	60	0
19-3-619-000-001	SALE OF SURPLUS PROPERTY	27,547	0.00	0	0
19-3-620-000-000	DEFERRED ACCOUNT/PERMIT FEES	4,247	310.00	4,500	0
19-3-620-000-001	RIVER PERMITS - ANNUAL	5,871	2,616.00	6,000	8,400
19-3-620-000-002	RIVER PERMITS - POOL	134,428	90,464.00	196,000	135,788
19-3-620-000-003	RIVER FINES - MISC. REVENUE	0	0.00	280	280
19-3-624-000-000	INTEREST INCOME	8,457	-1,603.97	2,500	750
19-3-625-000-000	LEASES	13,918	7,211.86	12,500	12,500
19-3-628-000-000	TOWN REIMBURSE-OPERATIONS	1,600,622	798,411.00	1,596,822	1,565,995
19-3-629-000-000	TOWN REIMBURSE-CAPITAL	863,926	726,288.80	1,351,642	11,250
19-3-631-000-000	COUNTY REIMBURSE-OPERATIONS	1,601,304	798,336.00	1,596,672	1,558,993
19-3-632-000-000	COUNTY REIMBURSE-CAPITAL	1,055,909	887,686.29	1,652,006	33,750
19-3-634-000-000	TCSD#1 REC DISTRICT-OPERATIONS	343,663	274,820.00	276,308	146,000
19-3-634-000-001	TCSD#1 REC DISTRICT-CAPITAL		6,000.00	0	0
19-3-640-000-000	30% LODGING TAX TRANSFER	355,000	177,502.00	355,000	355,000
19-3-641-000-000	ENERGY MITIGATION AWARD-SPET FND 42	291,398	0.00	0	0
19-3-689-000-000	MISCELLANEOUS REVENUE	13,404	3,700.00	0	0
19-3-690-000-000	SUNDRY REVENUE	80	1,337.67	0	0
GRAND TOTAL - FUND 19 - PARKS/RECREATION FUND		7,419,398	4,193,432.43	8,415,990	4,931,328
28-3-610-000-000	INTEREST INCOME	3,656	1,823.30	1,250	250
TOTAL 2010 WILSON BRIDGE SPET FUND		3,656	1,823.30	1,250	250
BUDGETED USE OF FUND BALANCE		0	148,750.00	148,750	224,750
GRAND TOTAL - FUND 28 - 2010 WILSON BRIDGE SPET FUND		3,656	150,573.30	150,000	225,000

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30-3-388-100-000	TRASH/MSW	4,598,813	2,857,733.52	4,927,805	4,427,778
30-3-388-200-000	SALE OF: OMG	15,397	3,118.40	19,018	6,800
30-3-388-201-000	SALE OF: OPAK	22,301	5,591.85	22,968	9,504
30-3-388-202-000	SALE OF: AL	71,209	35,086.14	76,320	75,600
30-3-388-203-000	SALE OF: ONP	36,585	17,480.35	43,560	25,200
30-3-388-204-000	SALE OF: OCC	96,555	17,043.23	126,750	78,240
30-3-388-205-000	SALE OF: HDPE	12,471	0.00	13,860	11,832
30-3-388-206-000	SALE OF: PET	14,733	0.00	10,800	9,540
30-3-388-207-000	SALE OF: STEEL	9,028	0.00	6,708	5,088
30-3-388-208-000	SALE OF: OTD	1,704	330.25	2,016	1,008
30-3-388-209-000	SALE OF: SCRAP METAL	55,363	31,631.30	77,000	50,000
30-3-388-211-000	SALE OF: GLASS	20,403	0.00	0	0
30-3-388-212-000	SALE OF: TEXTILES	31,063	12,545.39	35,112	15,840
30-3-388-300-000	OCC COLLECTION SERVICE	234,500	118,922.83	235,000	160,000
30-3-388-301-000	HHW USER FEES	29,540	20,924.67	33,750	25,000
30-3-388-301-001	HHW - CONTRA REVENUE	-2,757	-2,795.75	0	0
30-3-388-302-000	E-WASTE USER FEES	43,746	22,325.00	45,000	33,000
30-3-388-302-001	E-WASTE - CONTRA REVENUE	-7,512	-2,922.64	0	0
30-3-388-303-000	SHREDDING INCOME	12,478	6,804.24	8,000	8,000
30-3-388-304-000	FOOD WASTE PILOT COLLECTION SERVICE	68,553	39,609.72	58,650	67,250
30-3-388-400-000	UNRESTRICTED DONATIONS/GRANTS	38,169	43,602.34	42,000	38,000
30-3-388-401-000	RESTRICTED DONATIONS GRANTS REC	49,669	20,500.00	31,000	25,850
30-3-388-402-000	RESTRICTED DONATIONS/GRANTS HHW	40,750	9,500.00	33,500	33,500
30-3-388-403-000	RRR DONATIONS	4,000	50.00	2,000	4,000
30-3-388-404-000	PLASTIC BAG ORDINANCE FEE/DONATIONS	0	33,819.75	44,000	30,000
30-3-388-600-000	PROMOTIONAL SALES	400	317.00	1,500	0
TOTAL ISW&R - FEE REVENUE		5,497,161	3,291,217.59	5,896,317	5,141,030
30-3-610-000-000	INTEREST INCOME	45,896	17,392.28	30,000	30,000
30-3-689-000-000	MISCELLANEOUS REVENUE/REIMBURSEMENT	135,604	5,924.90	2,000	4,000
30-3-690-000-000	SUNDRY REVENUE	20	0.00	0	0
TOTAL ISW&R - OTHER REVENUE		181,520	23,317.18	32,000	34,000
SUBTOTAL		5,678,681	3,314,534.77	5,928,317	5,175,030
BUDGETED USE OF FUND BALANCE		0	713,616.00	713,616	0
GRAND TOTAL - FUND 30 - INTEGRATED SOLID WASTE FUND		5,678,681	4,028,150.77	6,641,933	5,175,030

31-3-160-000-000	LODGING TAX RECEIVED	1,432,748	823,333.34	1,464,593	732,297
31-3-610-000-000	INTEREST INCOME	9,892	5,143.29	3,000	2,500
TOTAL LODGING TAX FUND		1,442,640	828,476.63	1,467,593	734,797
BUDGETED USE OF FUND BALANCE		0	725,725.00	725,725	576,670
GRAND TOTAL - FUND 31 - LODGING TAX/VISITOR SERVICES FUND		1,442,640	1,554,201.63	2,193,318	1,311,466

TETON COUNTY

FY 2021 BUDGET

6/30/2020

Account	Name	FY19 ACTUAL	FY20 YTD	FY2020 BUDGET	FY2021 BUDGET
32-3-160-000-000	PROPERTY TAX INCOME	898,186	417,309.10	780,764	0
32-3-161-000-000	PROPERTY TAX INCOME - MV FEES	92,602	19,938.08	77,250	77,250
	TOTAL COUNTY FAIR PROPERTY TAX	990,788	437,247.18	858,014	77,250
32-3-301-000-000	FAIR TICKET SALES	221,300	237,244.94	215,000	0
32-3-302-000-000	FAIR SPONSORS	32,400	42,975.00	30,000	15,000
32-3-303-000-000	FAIR DONATIONS	0	756.00	0	0
32-3-306-000-000	FAIR FEES	25,305	25,355.70	24,500	7,500
32-3-307-000-000	FAIR RENTALS/BOOTHES	11,337	15,090.00	11,000	0
32-3-308-000-000	FAIR PARKING	8,880	16,599.00	9,000	0
32-3-309-000-000	FAIR OTHER	1,968	0.00	2,000	0
32-3-310-000-000	FAIR CONCESSIONS	40,828	51,617.14	33,500	0
	TOTAL COUNTY FAIR INCOME	342,017	389,637.78	325,000	22,500
32-3-401-000-000	FACILITIES PAVILLION RENT	14,913	17,033.00	22,000	12,000
32-3-402-000-000	FACILITIES RODEO ARENA RENT	7,615	70,589.00	65,000	62,500
32-3-403-000-000	FACILITIES GRASSY ARENA RENT	1,634	928.00	1,200	2,000
32-3-404-000-000	FACILITIES EXHIBIT HALL RENT	16,276	3,913.50	14,000	10,000
32-3-406-000-000	FACILITIES RENTER INSURANCE	375	-125.00	0	0
32-3-409-000-000	FACILITIES OTHER	5,100	5,453.00	4,000	10,000
32-3-410-000-000	FACILITIES HERITAGE RENT	47,384	15,831.00	41,000	35,000
	TOTAL FACILITIES RENTAL INCOME	93,296	113,622.50	147,200	131,500
32-3-601-000-000	OTHER QUEEN REVENUES	975	0.00	600	1,000
32-3-603-000-000	OTHER VENDING MACHINES	625	161.00	0	500
32-3-605-000-000	OTHER MISCELLANEOUS	30	2,439.26	0	2,500
32-3-610-000-000	INTEREST INCOME	12,873	8,774.34	3,000	6,250
32-3-631-000-000	SALE OF SURPLUS PROPERTY	9,750	0.00	0	0
32-3-689-000-000	MISCELLANEOUS INCOME	2,435	1,251.86	1,900	2,500
32-3-690-000-000	SUNDRY REVENUE	100	593.16	0	0
	TOTAL OTHER REVENUE	26,789	13,219.62	5,500	12,750
	SUBTOTAL	1,452,890	953,727	1,335,714	244,000
	BUDGETED USE OF FUND BALANCE	0	0.00	0	295,441
	GRAND TOTAL - FUND 32- COUNTY FAIR FUND	1,452,890	953,727.08	1,335,714	539,441
34-3-610-000-000	INTEREST INCOME	83,662	22,673.89	30,000	500
	TOTAL 2012 LANDFILL CLOSURE SPET FUND	83,662	22,673.89	30,000	1,500
	BUDGETED USE OF FUND BALANCE	0	0.00	0	1,591,082
	GRAND TOTAL - FUND 34- 2012 SPET-LANDFILL CLOSURE SPET FUND	83,662	22,673.89	30,000	1,592,582
37-3-160-000-000	TRANSFER OF CAPITAL RESERVE	9,654,375	6,019,623.00	7,769,623	0
37-3-160-000-001	TRANSFER OF ENERGY MITIGATION RESER	1,007,232	46,775.30	201,162	30,000
37-3-170-000-000	CONTRIBUTION FROM OTHER ENTITIES	0	0.00	0	0
37-3-610-000-000	INTEREST INCOME	228,738	133,360.57	75,000	25,000
	TOTAL CAPITAL PROJECTS FUND	10,890,345	6,199,758.87	8,045,785	55,000
	BUDGETED USE OF FUND BALANCE	0	3,925,000.00	3,925,000	3,448,239
	GRAND TOTAL - FUND 37 -CAPITAL PROJECTS FUND	10,890,345	10,124,758.87	11,970,785	3,503,239
38-3-160-000-000	SPET FUNDS RECEIVED-2014	0	0.00	0	0
38-3-610-000-000	INTEREST INCOME	8,210	4,508.92	5,000	500
	TOTAL 2014 PATHWAYS SPET FUND	8,210	4,508.92	5,000	500
	BUDGETED USE OF FUND BALANCE	0	15,000.00	15,000	599,500
	GRAND TOTAL - FUND 38 - 2014 PATHWAYS SPET FUND	8,210	19,508.92	20,000	600,000
39-3-160-000-000	SPET FUNDS RECEIVED-2014	0	0.00	0	0
39-3-610-000-000	INTEREST INCOME	18,549	3,267.80	2,500	0
	TOTAL 2014 FIRE/EMS SPET FUND	18,549	3,267.80	2,500	0
	BUDGETED USE OF FUND BALANCE	0	747,500.00	747,500	0
	GRAND TOTAL - FUND 39 - 2014 FIRE/EMS SPET FUND	18,549	750,767.80	750,000	0

TETON COUNTY
FY 2021 BUDGET
6/30/2020

Account	Name	FY19 ACTUAL	FY20 YTD	FY2020 BUDGET	FY2021 BUDGET
40-3-170-000-000	CONTRIBUTION/TRANSFER FRM	0	0.00	0	0
40-3-610-000-000	INTEREST INCOME	16,785	6,217.97	5,000	500
	TOTAL 2017 PATHWAYS SPET FUND	16,785	6,217.97	5,000	500
	BUDGETED USE OF FUND BALANCE	0	495,000.00	495,000	590,199
	GRAND TOTAL - FUND 40 - 2017 PATHWAYS SPET FUND	16,785	501,217.97	500,000	590,699
41-3-160-000-000	SPET FUNDS RECEIVED-2017 FIRE/EMS	4,723,397	2,076,603.01	3,800,000	0
41-3-610-000-000	INTEREST INCOME	19,109	32,190.41	5,000	2,500
	TOTAL 2017 SPET-FIRE/EMS FUND	4,742,506	2,108,793.42	3,805,000	2,500
	BUDGETED USE OF FUND BALANCE	0	2,995,000.00	2,995,000	3,920,766
	GRAND TOTAL - FUND 41 - 2017 SPET-FIRE/EMS FUND	4,742,506	5,103,793.42	6,800,000	3,923,266
43-3-160-000-000	SPET FUNDS RECEIVED-2017 P&R HOUSING	314,494	0.00	0	0
43-3-610-000-000	INTEREST INCOME	25,000	5,462.08	2,500	0
	TOTAL 2017 P&R CENTER HOUSING SPET FUND	339,493	5,462.08	2,500	0
	BUDGETED USE OF FUND BALANCE	0	1,447,500.00	1,447,500	0
	GRAND TOTAL - FUND 43 - 2017 P&R CENTER HOUSING SPET FUND	339,493	1,452,962.08	1,450,000	0
44-3-160-000-000	SPET FUNDS RECEIVED-2019 ZERO WASTE	0	0.00	0	475,000
44-3-610-000-000	INTEREST INCOME	0	0.00	0	250
	TOTAL 2019 ROAD TO ZERO WASTE SPET FUND	0	0.00	0	475,250
	BUDGETED USE OF FUND BALANCE	0	0.00	0	0
	GRAND TOTAL - FUND 44 - 2019 ROAD TO ZERO WASTE SPET FUND	0	0.00	0	475,250
45-3-160-000-000	SPET FUNDS RECEIVED-2019 WILDLIFE CROSS	0	0.00	0	575,000
45-3-610-000-000	INTEREST INCOME	0	0.00	0	100
	TOTAL 2019 WILDLIFE CROSSINGS SPET FUND	0	0.00	0	575,100
	BUDGETED USE OF FUND BALANCE	0	0.00	0	0
	GRAND TOTAL - FUND 45 - 2019 WILDLIFE CROSSINGS SPET FUND	0	0.00	0	575,100
46-3-160-000-000	SPET FUNDS RECEIVED-2019 P&R EXPANSION	0	0.00	0	1,897,306
46-3-610-000-000	INTEREST INCOME	0	0.00	0	0
	TOTAL 2019 PARKS & REC EXPANSION SPET FUND	0	0.00	0	1,897,306
	BUDGETED USE OF FUND BALANCE	0	0.00	0	0
	GRAND TOTAL - FUND 46 - 2019 PARKS & REC EXPANSION SPET FUND	0	0.00	0	1,897,306
	TOTAL ALL FUNDS	97,604,720	66,027,852.97	109,978,248	80,898,503

DEPARTMENT GENERAL FUND	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
County Commissioners	679,887.00	820,604.00	354,154.00	802,855.00	-17,749.00
County Clerk	990,495.00	1,092,074.90	484,225.00	1,149,850.00	57,775.10
County Treasurer	700,164.00	783,198.00	357,133.00	749,688.00	-33,510.00
County Assessor	548,932.00	728,850.00	307,780.00	671,297.00	-57,553.00
County Sheriff	4,518,670.00	4,883,094.00	2,269,209.00	4,662,013.00	-221,081.00
County Attorney	1,129,240.00	1,291,508.98	604,036.00	1,444,310.00	152,801.02
Sheriff Communications	948,814.00	1,483,696.01	428,591.00	1,274,586.24	-209,109.77
County Engineer	689,447.00	1,027,141.70	451,570.00	869,973.00	-157,168.70
County Coroner	187,808.00	214,369.00	98,407.00	210,659.00	-3,710.00
Agricultural-Extension	133,150.00	225,047.00	64,573.00	171,651.00	-53,396.00
Clerk of Court	567,794.00	659,037.89	238,846.00	629,185.00	-29,852.89
Justice/Circuit Court	996.00	4,000.00	620.00	-	-4,000.00
General Administration	6,050,506.00	6,247,508.00	2,876,856.00	5,676,065.00	-571,443.00
Road & Bridge	1,671,758.00	1,763,819.35	818,606.00	1,311,169.00	-452,650.35
Board of Prisoners/Jail	1,675,418.00	1,910,154.25	921,404.00	1,958,314.00	48,159.75
Human Services	1,396,611.00	1,471,333.00	741,389.00	1,540,523.00	69,190.00
Exactions	8,823.00	-	67,070.00	-	0.00
Public & Environmental Health	1,577,000.00	2,122,275.25	952,239.00	2,169,849.00	47,573.75
County Health Officer	6,930.00	7,230.00	3,465.00	9,900.00	2,670.00
General Services	158,103.00	214,003.80	101,942.00	220,143.00	6,139.20
Information Systems	575,515.00	747,168.00	339,273.00	706,278.00	-40,890.00
Planning & Building	1,399,318.00	1,979,247.00	661,417.00	1,828,596.00	-150,651.00
Human Resources	348,575.00	481,752.88	188,257.00	482,952.00	1,199.12
Drug Court	117,676.00	133,531.00	32,527.00	132,147.00	-1,384.00
WIC	5,654.00	10,930.00	763.00	11,246.00	316.00
Community Development	4,717,430.00	4,343,277.00	2,444,044.00	4,572,309.00	229,032.00
Emergency Management	218,915.00	252,784.90	115,272.00	240,016.00	-12,768.90
Pathways	146,404.00	197,520.00	63,902.00	159,216.00	-38,304.00
Facilities Maintenance	1,244,949.00	1,284,841.10	543,275.00	1,175,157.88	-109,683.22
Capital Projects	10,661,607.00	5,966,285.00	6,066,398.00	30,000.00	-5,936,285.00
General Projects	274,639.00	265,157.00	126,106.00	241,925.00	-23,232.00
Contingency	-	1,968,500.00	-	1,390,833.00	-577,667.00
Reserve	68,190.00	400,558.00	-	-	-400,558.00
Fund Total	43,419,418.00	44,980,497.01	22,723,349.00	36,492,706.12	-8,487,790.89

DEPARTMENT REVENUE FUNDS	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
Fire Fund	1,222,030.00	1,265,758.00	504,619.00	4,421,819.00	3,156,061.00
Grant Fund	2,067,245.00	1,827,150.00	1,598,769.00	1,913,559.00	86,409.00
Fire / EMS Fund	4,303,973.00	4,594,368.00	2,193,497.00	4,722,094.00	127,726.00
SPET Fund	0.00	13,640,267.00	0.00	5,155,670.00	-8,484,597.00
E911 Fund	659,493.00	242,495.00	118,254.00	189,704.00	-52,791.00
Housing Authority Fund	2,829,510.00	652,917.72	302,271.00	644,780.00	-8,137.72
County Road Fund	749,978.00	965,000.00	80,273.00	954,500.00	-10,500.00
Parks & Rec Fund	7,802,972.00	8,704,236.10	3,957,256.00	4,931,327.00	-3,772,909.10
Wilson Park SPET 2010	6,813.00	150,000.00	54,380.00	225,000.00	75,000.00
Integrated Solid Waste	5,292,533.00	6,749,781.68	3,404,234.00	5,175,030.00	-1,574,751.68
Lodging Tax Fund	1,176,164.00	2,193,318.00	967,712.00	1,311,466.00	-881,852.00
Special Fair Fund	1,274,403.00	1,372,026.32	658,463.00	539,441.00	-832,585.32
Landfill Closing Fund	6,064,332.00	1,862,564.00	1,868,834.00	1,592,582.00	-269,982.00
2014 Pathways SPET	17,710.00	20,000.00	11,150.00	600,000.00	580,000.00
2014 Fire/EMS SPET	1,465,082.00	750,000.00	679,719.00	-	-750,000.00
2017 Pathways SPET	647,633.00	500,000.00	195,680.00	590,699.00	90,699.00
2017 Fire/EMS Reno SPET	0.00	6,800,000.00	289,650.00	3,923,266.00	-2,876,734.00
2017 P&R Reno SPET	1,955,872.00	1,736,625.00	450.00	-	-1,736,625.00
2017 P&R Housing SPET	1,853,349.00	1,450,000.00	687,732.00	-	-1,450,000.00
2019 Road to Zero SPET	0.00	0.00	0.00	475,000.00	475,000.00
2019 WildlifeCrossing SPET	0.00	0.00	0.00	575,000.00	575,000.00
2019 P&R Expansion SPET	0.00	0.00	0.00	1,897,306.00	1,897,306.00
2019 Fire/EMS App SPET	0.00	0.00	0.00	-	0.00
Capital Fund	8,993,196.00	9,966,285.00	4,381,243.00	3,478,239.00	-6,488,046.00
Revenue Funds Total	48,382,288.00	65,442,791.82	21,954,186.00	43,316,482.00	-22,126,309.82

COMMISSIONERS		FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION					
10-4-001-100-001	Commission Salaries	250,000.00	250,000.00	125,000.00	250,000.00	0.00
10-4-001-100-002	Administrator Salary	146,408.00	156,799.00	76,314.00	162,703.00	5,904.00
10-4-001-100-003	Staff Salaries	37,808.00	44,898.00	16,712.00	49,130.00	4,232.00
10-4-001-151-000	FICA/Medicare	31,047.00	35,511.00	14,816.00	35,330.00	-181.00
10-4-001-152-000	Health Insurance	21,357.00	21,168.00	9,906.00	24,540.00	3,372.00
10-4-001-153-000	Retirement	61,371.00	63,839.00	31,483.00	68,675.00	4,836.00
10-4-001-154-000	Workers Comp	15,009.00	15,317.00	5,142.00	15,560.00	243.00
10-4-001-155-000	Employer Share Voluntary	348.00	600.00	202.00	500.00	-100.00
10-4-001-180-000	Cell Phone Stipend	720.00	720.00	346.00	720.00	0.00
10-4-001-199-000	Car Allowance	5,285.00	6,000.00	2,885.00	6,000.00	0.00
10-4-001-200-000	Telephone	3,793.00	2,880.00	1,227.00	2,600.00	-280.00
10-4-001-310-000	Travel	11,769.00	17,600.00	(245.00)	7,500.00	-10,100.00
10-4-001-310-002	Meetings & Events	7,831.00	4,470.00	5,478.00	5,000.00	530.00
10-4-001-320-000	Training	6,031.00	6,050.00	1,999.00	1,000.00	-5,050.00
10-4-001-330-000	Dues & Subscriptions	2,656.00	32,677.00	25,215.00	30,727.00	-1,950.00
10-4-001-350-000	Professional Services	27,310.00	53,400.00	23,221.00	23,400.00	-30,000.00
10-4-001-403-000	Xerox Maint	2,812.00	2,400.00	845.00	2,000.00	-400.00
10-4-001-501-000	Office Supplies	1,686.00	1,850.00	440.00	1,280.00	-570.00
10-4-001-801-000	Cap Exp - Computer	-	-	-	-	0.00
10-4-001-802-000	Cap Exp - Furniture	680.00	-	-	-	0.00
10-4-001-803-000	Cap Exp - Equipment	1,420.00	-	-	-	0.00
10-4-001-804-000	Cap Exp - Software	1,592.00	1,925.00	1,590.00	1,940.00	15.00
10-4-001-900-000	WCCA	25,414.00	-	-	-	0.00
10-4-001-910-000	Project Account	-	80,000.00	2,312.00	92,000.00	12,000.00
10-4-001-950-000	Scholarship	15,000.00	22,000.00	9,000.00	22,000.00	0.00
10-4-001-999-000	Miscellaneous	2,540.00	500.00	266.00	250.00	-250.00
Total Commissioner		679,887.00	820,604.00	354,154.00	802,855.00	-17,749.00

ACCOUNT NUMBER	COUNTY CLERK EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 002-100-001	County Clerk Salary	100,000.00	100,000.00	50,000.00	100,000.00	0.00
10-4- 002-100-003	Deputy Salaries	538,907.00	608,619.00	280,493.00	627,528.00	18,909.00
10-4- 002-151-000	FICA/Medicare	47,462.00	57,920.50	24,122.00	58,792.00	871.50
10-4- 002-152-000	Health Insurance	33,487.00	37,764.00	17,460.00	45,276.00	7,512.00
10-4- 002-153-000	Retirement	89,203.00	103,769.60	46,077.00	108,183.00	4,413.40
10-4- 002-154-000	Workers Comp	12,487.00	7,921.10	2,309.00	7,403.00	-518.10
10-4- 002-155-000	Employers Share Voluntary	1,776.00	1,437.70	(812.00)	1,456.00	18.30
10-4- 002-190-000	Extra Hire	18,481.00	14,350.00	3,780.00	41,000.00	26,650.00
10-4- 002-200-000	Telephone	3,957.00	6,360.00	1,627.00	3,360.00	-3,000.00
10-4- 002-310-000	Travel	11,030.00	18,040.00	3,016.00	9,500.00	-8,540.00
10-4- 002-320-000	Training	1,854.00	6,000.00	88.00	2,000.00	-4,000.00
10-4- 002-330-000	Dues & Subscriptions	2,659.00	2,042.00	2,527.00	1,817.00	-225.00
10-4- 002-350-000	Professional Services	5,009.00	2,000.00	-	2,000.00	0.00
10-4- 002-401-000	Hardware Maintenance	2,570.00	2,400.00	-	2,400.00	0.00
10-4- 002-402-000	Software Maintenance	25,352.00	26,841.00	12,822.00	26,875.00	34.00
10-4- 002-403-000	Xerox Maintenance	19,498.00	14,400.00	5,156.00	2,520.00	-11,880.00
10-4- 002-404-000	Typewriter/Printer Maintenan	4,283.00	5,340.00	1,114.00	8,150.00	2,810.00
10-4- 002-501-001	Office Supplies-Land	7,892.00	9,150.00	2,268.00	8,835.00	-315.00
10-4- 002-501-002	Office Supplies-Elections	563.00	1,000.00	338.00	1,000.00	0.00
10-4- 002-501-003	Office Supplies-Titles	3,968.00	6,600.00	3,640.00	7,515.00	915.00
10-4- 002-503-000	Other Supplies - Election	2,846.00	4,250.00	904.00	5,150.00	900.00
10-4- 002-801-000	Cap Exp - Computer	-	14,400.00	8,954.00	24,010.00	9,610.00
10-4- 002-802-000	Cap Exp - Furniture	708.00	2,250.00	1,332.00	1,080.00	-1,170.00
10-4- 002-803-000	Cap Exp - Equipment	-	0	-	-	0.00
10-4- 002-804-000	Cap Exp - Software	-	220.00	-	2,000.00	1,780.00
10-4- 002-900-000	Ballot Coding/Printing	30,680.00	20,300.00	7,292.00	19,400.00	-900.00
10-4- 002-901-000	Election Boards	16,005.00	8,700.00	4,245.00	21,600.00	12,900.00
10-4- 002-902-000	Election Support	9,050.00	9,000.00	4,675.00	10,000.00	1,000.00
10-4- 002-999-000	Miscellaneous	768.00	1,000.00	798.00	1,000.00	0.00
Total County Clerk		990,495.00	1,092,074.90	484,225.00	1,149,850.00	57,775.10

ACCOUNT NUMBER	COUNTY TREASURER EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 003-100-001	Treasurer Salary	100,000.00	100,000.00	50,000.00	100,000.00	0.00
10-4- 003-100-003	Deputy Salaries	393,274.00	447,032.00	196,778.00	412,838.00	-34,194.00
10-4- 003-151-000	FICA/Medicare	36,568.00	42,507.00	18,341.00	39,347.00	-3,160.00
10-4- 003-152-000	Health Insurance	28,816.00	28,476.00	12,670.00	34,236.00	5,760.00
10-4- 003-153-000	Retirement	69,998.00	80,234.00	35,590.00	76,482.00	-3,752.00
10-4- 003-154-000	Workers Comp	9,316.00	7,000.00	2,251.00	19,031.00	12,031.00
10-4- 003-155-000	Employers Share Voluntary	720.00	1,039.00	366.00	1,029.00	-10.00
10-4- 003-197-000	Overtime	33.00	1,500.00	837.00	1,500.00	0.00
10-4- 003-200-000	Telephone	1,453.00	1,500.00	1,015.00	1,500.00	0.00
10-4- 003-227-000	Postage & Permits	11,101.00	12,000.00	4,600.00	12,000.00	0.00
10-4- 003-310-000	Travel	1,380.00	4,000.00	909.00	3,000.00	-1,000.00
10-4- 003-320-000	Training	30.00	1,500.00	50.00	250.00	-1,250.00
10-4- 003-330-000	Dues & Subscriptions	2,414.00	2,575.00	1,722.00	2,425.00	-150.00
10-4- 003-350-000	Professional Services	11,257.00	12,630.00	5,769.00	12,630.00	0.00
10-4- 003-401-000	Hardware Maintenance	3,641.00	4,500.00	1,649.00	4,500.00	0.00
10-4- 003-402-000	Software Maintenance	11,980.00	14,125.00	11,321.00	14,030.00	-95.00
10-4- 003-405-000	Equipment Maintenance	892.00	1,000.00	-	1,000.00	0.00
10-4- 003-501-000	Office Supplies	8,828.00	12,280.00	5,349.00	11,280.00	-1,000.00
10-4- 003-803-000	Cap Exp - Equipment	8,463.00	8,500.00	7,798.00	2,210.00	-6,290.00
10-4- 003-804-000	Cap Exp - Software	-	800.00	118.00	400.00	-400.00
Total County Treasurer		700,164.00	783,198.00	357,133.00	749,688.00	-33,510.00

ACCOUNT NUMBER	COUNTY ASSESSOR EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 004-100-001	Assessor Salary	100,000.00	100,000.00	50,000.00	100,000.00	0.00
10-4- 004-100-003	Deputy Salaries	250,428.00	335,986.00	116,946.00	322,360.00	-13,626.00
10-4- 004-151-000	FICA/Medicare	25,658.00	33,889.00	12,266.00	32,311.00	-1,578.00
10-4- 004-152-000	Health Insurance	15,079.00	19,620.00	7,208.00	22,824.00	3,204.00
10-4- 004-153-000	Retirement	49,621.00	63,968.00	24,107.00	62,805.00	-1,163.00
10-4- 004-154-000	Workers Comp	12,143.00	18,162.00	3,998.00	15,627.00	-2,535.00
10-4- 004-155-000	Employers Share Voluntary	402.00	828.00	191.00	845.00	17.00
10-4- 004-200-000	Telephone	602.00	900.00	339.00	600.00	-300.00
10-4- 004-310-000	Travel	17,392.00	17,000.00	11,097.00	10,000.00	-7,000.00
10-4- 004-320-000	Training	631.00	3,000.00	1,220.00	1,000.00	-2,000.00
10-4- 004-330-000	Dues & Subscriptions	785.00	1,100.00	375.00	750.00	-350.00
10-4- 004-350-000	Professional Services	55,183.00	98,800.00	65,423.00	85,000.00	-13,800.00
10-4- 004-401-000	Hardware Maintenance	-	-	-	-	0.00
10-4- 004-402-000	Software Maintenance	8,744.00	19,097.00	9,853.00	9,975.00	-9,122.00
10-4- 004-403-000	Xerox Maint	3,800.00	5,100.00	1,695.00	2,800.00	-2,300.00
10-4- 004-450-000	Vehicle Maint	880.00	1,000.00	393.00	900.00	-100.00
10-4- 004-501-000	Office Supplies	1,585.00	2,400.00	62.00	2,000.00	-400.00
10-4- 004-503-000	Other Supplies	25.00	-	-	-	0.00
10-4- 004-505-000	Printing	1,191.00	3,000.00	-	1,000.00	-2,000.00
10-4- 004-801-000	Cap Exp - Computers	-	2,500.00	2,487.00	-	-2,500.00
10-4- 004-802-000	Cap Exp - Furniture	4,200.00	-	-	-	0.00
10-4- 004-803-000	Cap Exp - Equipment	-	1,000.00	-	-	-1,000.00
10-4- 004-999-000	Miscellaneous	583.00	1,500.00	120.00	500.00	-1,000.00
Total County Assessor		548,932.00	728,850.00	307,780.00	671,297.00	-57,553.00

ACCOUNT NUMBER	COUNTY SHERIFF EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 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	633,066.00	805,439.00	354,086.00	825,240.00	19,801.00
10-4-005-100-006	Concert/Eclipse Salaries	18.00	-	-	-	0.00
10-4-005-100-007	Court Security Salaries	281,218.00	298,921.00	93,636.00	274,707.00	-24,214.00
10-4-005-100-008	Investigation Salaries	344,376.00	404,190.00	193,501.00	371,886.00	-32,304.00
10-4-005-100-009	Patrol Salaries	1,111,676.00	1,332,903.00	568,266.00	1,307,655.00	-25,248.00
10-4-005-115-000	DUI Grant	7,338.00	10,000.00	2,881.00	10,000.00	0.00
10-4-005-116-000	Campground Patrol	7,098.00	11,000.00	5,868.00	11,000.00	0.00
10-4-005-117-000	EUDL Grant	2,110.00	2,370.00	158.00	2,370.00	0.00
10-4-005-151-000	FICA/Medicare	199,688.00	225,404.00	105,664.00	220,434.00	-4,970.00
10-4-005-152-000	Health Insurance	80,267.00	103,932.00	39,364.00	127,104.00	23,172.00
10-4-005-153-000	Retirement	334,063.00	349,958.00	179,482.00	343,750.00	-6,208.00
10-4-005-153-001	SAR Retirement				12,400.00	12,400.00
10-4-005-154-000	Workers Comp	87,364.00	90,052.00	30,218.00	106,615.00	16,563.00
10-4-005-155-000	Employers Share Voluntary	2,169.00	5,613.00	1,113.00	5,763.00	150.00
10-4-005-197-000	Overtime	205,444.00	-	147,374.00	-	0.00
10-4-005-200-000	Telephone	47,984.00	50,000.00	25,569.00	62,650.00	12,650.00
10-4-005-240-000	Utilities					0.00
10-4-005-310-000	Travel	30.00	18,650.00	6,050.00	5,000.00	-13,650.00
10-4-005-320-000	Training	56,528.00	42,894.00	38,533.00	28,770.00	-14,124.00
10-4-005-320-001	Computer Training	13,126.00	9,000.00	933.00	-	-9,000.00
10-4-005-330-000	Computer Subscriptions	704.00	725.00	888.00	580.00	-145.00
10-4-005-350-000	Professional Services	450.00	4,000.00	2,707.00	4,000.00	0.00
10-4-005-401-000	Computer Maintenance	134,755.00	136,191.00	29,484.00	117,150.00	-19,041.00
10-4-005-405-000	Radio/Equipment Repair	2,353.00	6,375.00	-	2,000.00	-4,375.00
10-4-005-450-000	Vehicle Repairs	90,951.00	80,000.00	39,910.00	64,000.00	-16,000.00
10-4-005-451-000	Gas	83,034.00	90,000.00	58,198.00	80,000.00	-10,000.00
10-4-005-501-000	Office Supplies	4,579.00	5,300.00	1,088.00	4,800.00	-500.00
10-4-005-503-000	Computer Supplies	7,867.00	6,500.00	4,466.00	5,200.00	-1,300.00
10-4-005-700-000	SAR Life Insurance	20,363.00	26,400.00	32,416.00	28,082.00	1,682.00
10-4-005-801-000	Cap Exp - Computer	42,080.00	10,000.00	-	-	-10,000.00
10-4-005-803-000	Cap Exp - Copier	-	-	-	-	0.00
10-4-005-804-000	Cap Exp - Software	16,048.00	14,900.00	-	14,900.00	0.00
10-4-005-805-000	Cap Exp - Equipment	-	-	-	-	0.00
10-4-005-902-000	Investigations	14,875.00	18,120.00	7,500.00	8,000.00	-10,120.00
10-4-005-903-000	Administration	9,016.00	6,400.00	2,265.00	6,000.00	-400.00
10-4-005-904-000	Patrol	18,678.00	13,311.00	7,238.00	10,649.00	-2,662.00
10-4-005-905-000	Search & Rescue	72,246.00	83,565.00	32,495.00	68,035.00	-15,530.00
10-4-005-905-001	SAR Mission Exp	76,928.00	58,850.00	38,473.00	2,500.00	-56,350.00
10-4-005-906-000	Tactical Team	-	-	-	-	0.00
10-4-005-907-000	Bomb Tech Unit	287.00	400.00	-	300.00	-100.00
10-4-005-908-000	Mounted Patrol Unit	-	1,278.00	518.00	1,278.00	0.00
10-4-005-910-000	Victim Services	80,371.00	98,484.00	26,540.00	92,988.00	-5,496.00
10-4-005-911-000	Crime Prevention/Youth Serv	774.00	1,000.00	226.00	500.00	-500.00
10-4-005-912-000	Abandon Vehicle Acct	-	-	-	-	0.00
10-4-005-913-000	Uniforms	25,845.00	28,750.00	19,841.00	14,600.00	-14,150.00
10-4-005-914-000	Towing	-	-	-	5,000.00	5,000.00
10-4-005-917-000	Case Related Expenses	5,570.00	10,000.00	3,081.00	2,500.00	-7,500.00
10-4-005-919-000	Extraditions	2,342.00	10,000.00	102.00	2,500.00	-7,500.00
10-4-005-920-000	Firearms / Ammunition	14,897.00	20,150.00	12,937.00	15,107.00	-5,043.00

COUNTY SHERIFF		FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 005-921-000	Impound Lot/Cars					0.00
10-4- 005-923-000	Helicopter Contract	267,645.00	265,480.00	102,530.00	285,000.00	19,520.00
10-4- 005-924-000	K - 9	2,460.00	5,840.00	667.00	3,000.00	-2,840.00
10-4- 005-925-000	Civil Process	1,718.00	2,500.00	887.00	2,000.00	-500.00
10-4- 005-926-000	Hiring Expense	8,271.00	7,800.00	2,056.00	6,000.00	-1,800.00
10-4- 005-927-000	Handgun Class	-	-	-		0.00
10-4- 005-928-000	Trial Expenses	-				0.00
10-4- 005-930-000	Forfeiture Money		10,449.00	-	-	-10,449.00
10-4- 005-950-000	Concert/Eclipse Expense	-		-		0.00
10-4- 005-990-000	Miscellaneous Grants	-		-		0.00
10-4- 005-991-000	Grant Match	-		-		0.00
10-4- 005-995-000	Vehicle Replacement/Claim					0.00
10-4- 005-999-000	Miscellaneous					0.00
Total County Sheriff		4,518,670.00	4,883,094.00	2,269,209.00	4,662,013.00	-221,081.00

ACCOUNT NUMBER	COUNTY ATTORNEY EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 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	723,962.00	830,024.68	401,059.00	941,799.00	111,774.32
10-4- 006-151-000	FICA/Medicare	61,752.00	71,068.33	33,525.00	79,697.00	8,628.67
10-4- 006-152-000	Health Insurance	22,833.00	28,692.00	13,397.00	37,668.00	8,976.00
10-4- 006-153-000	Retirement	116,239.00	134,146.97	65,133.00	154,915.00	20,768.03
10-4- 006-154-000	Workers Comp	23,381.00	19,597.00	6,061.00	38,547.00	18,950.00
10-4- 006-155-000	Employers Share Voluntary	934.00	1,738.00	515.00	2,084.00	346.00
10-4- 006-190-000	Extra Hire	6,383.00	17,400.00	-	7,400.00	-10,000.00
10-4- 006-200-000	Telephone	2,363.00	4,000.00	1,312.00	3,000.00	-1,000.00
10-4- 006-227-000	Postage	2,617.00	2,800.00	545.00	2,500.00	-300.00
10-4- 006-255-000	Copy Charges	234.00	720.00	191.00	800.00	80.00
10-4- 006-310-000	Travel	6,233.00	6,000.00	1,157.00	10,000.00	4,000.00
10-4- 006-320-000	Training	1,947.00	5,250.00	2,039.00	6,500.00	1,250.00
10-4- 006-330-000	Dues & Subscriptions	3,599.00	4,800.00	3,355.00	6,200.00	1,400.00
10-4- 006-350-000	Professional Services	5,574.00	5,000.00	1,035.00	7,000.00	2,000.00
10-4- 006-403-000	Xerox Maintenance	3,820.00	5,280.00	1,383.00	4,500.00	-780.00
10-4- 006-501-000	Office Supplies	10,241.00	11,000.00	2,374.00	7,200.00	-3,800.00
10-4- 006-801-000	Cap Exp - Computer	8,215.00	5,000.00	1,697.00	5,000.00	0.00
10-4- 006-802-000	Cap Exp - Furniture	1,896.00	13,992.00	4,807.00	5,000.00	-8,992.00
10-4- 006-803-000	Cap Exp - Equipment	-	-	-	-	0.00
10-4- 006-900-000	Litigation Expenses	4,254.00	-	7,107.00	-	0.00
10-4- 006-902-000	Westlaw & Law Library	17,779.00	20,000.00	7,344.00	22,000.00	2,000.00
10-4- 006-999-000	Miscellaneous	4,984.00	5,000.00	-	2,500.00	-2,500.00
Total County Attorney		1,129,240.00	1,291,508.98	604,036.00	1,444,310.00	152,801.02

SHERIFF COMMUNICATIONS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-007-100-001	Staff Salaries	586,678.00	997,672.28	259,457.00	811,129.08	-186,543.20
10-4-007-151-000	FICA/Medicare	51,024.00	87,631.93	23,200.00	81,010.53	-6,621.40
10-4-007-152-000	Health Insurance	20,537.00	40,644.00	8,713.00	50,424.00	9,780.00
10-4-007-153-000	Retirement	81,212.00	128,870.80	37,608.00	119,133.14	-9,737.66
10-4-007-154-000	Workers Comp	11,940.00	43,894.00	1,199.00	39,181.57	-4,712.43
10-4-007-155-000	Employers Share Voluntary	588.00	2,141.00	225.00	2,117.92	-23.08
10-4-007-190-000	Extra Hire	2,554.00	5,000.00	6,919.00	15,000.00	10,000.00
10-4-007-197-000	Overtime	91,811.00	-	43,855.00	-	0.00
10-4-007-200-000	Telephone	2,634.00	3,993.00	999.00	2,400.00	-1,593.00
10-4-007-201-000	Cell Phone	1,089.00	1,320.00	143.00	1,320.00	0.00
10-4-007-310-000	Travel	4,848.00	14,950.00	199.00	3,000.00	-11,950.00
10-4-007-320-000	Training	10,524.00	17,196.00	488.00	4,000.00	-13,196.00
10-4-007-330-000	Dues & Subscriptions	651.00	1,936.00	1,309.00	700.00	-1,236.00
10-4-007-350-000	Professional Services	-	175.00	-	80,120.00	79,945.00
10-4-007-401-000	Computer Maint	-	5,000.00	-	-	-5,000.00
10-4-007-405-000	Radio/Equip Maint	55,846.00	58,902.00	36,472.00	54,000.00	-4,902.00
10-4-007-501-000	Office Supplies	4,593.00	5,555.00	2,357.00	3,500.00	-2,055.00
10-4-007-801-000	Cap Exp - Computer	-	2,000.00	-	1,500.00	-500.00
10-4-007-802-000	Cap Exp - Furniture	350.00	400.00	-	350.00	-50.00
10-4-007-803-000	Cap Exp - Equipment	-	59,500.00	37,800.00	-	-59,500.00
10-4-007-804-000	Cap Exp - Software	18,900.00	-	(37,800.00)	-	0.00
10-4-007-910-000	Hiring	2,530.00	5,415.00	2,650.00	4,500.00	-915.00
10-4-007-913-000	Uniforms	505.00	1,500.00	2,798.00	1,200.00	-300.00
Total Communications		948,814.00	1,483,696.01	428,591.00	1,274,586.24	-209,109.77

ACCOUNT NUMBER	COUNTY ENGINEER EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 008-100-002	Engineer Salary	105,845.00	107,465.45	54,203.00	115,561.00	8,095.55
10-4- 008-100-003	Staff Salaries	282,905.00	316,166.81	159,334.00	321,711.00	5,544.19
10-4- 008-151-000	FICA/Medicare	29,199.00	32,408.16	16,204.00	33,451.00	1,042.84
10-4- 008-152-000	Health Insurance	11,221.00	15,048.00	6,808.00	14,844.00	-204.00
10-4- 008-153-000	Retirement	52,768.00	61,172.97	30,835.00	65,022.00	3,849.03
10-4- 008-154-000	Workers Comp	13,305.00	17,369.31	4,799.00	16,179.00	-1,190.31
10-4- 008-155-000	Employers Share Voluntary	418.00	500.00	258.00	875.00	375.00
10-4- 008-180-000	CellPhone Stipend	3,283.00	3,601.00	1,731.00	3,600.00	-1.00
10-4- 008-190-000	Extra Hire	-	-	-	-	0.00
10-4- 008-200-000	Telephone	2,519.00	2,826.00	1,083.00	4,500.00	1,674.00
10-4- 008-227-000	Postage	26.00	50.00	-	50.00	0.00
10-4- 008-310-000	Travel	322.00	4,000.00	1,668.00	1,700.00	-2,300.00
10-4- 008-320-000	Training	162.00	3,200.00	70.00	2,000.00	-1,200.00
10-4- 008-330-000	Dues & Subscriptions	1,635.00	1,950.00	-	1,920.00	-30.00
10-4- 008-350-000	Professional Services	83,274.00	111,000.00	42,373.00	184,000.00	73,000.00
10-4- 008-350-001	Professional Charter	-	250,000.00	122,374.00	-	-250,000.00
10-4- 008-403-000	Xerox Maintenance	1,893.00	2,100.00	802.00	1,920.00	-180.00
10-4- 008-405-000	Equipment Maintenance	-	-	-	-	0.00
10-4- 008-410-000	Sewer Maintenance	335.00	2,000.00	-	2,000.00	0.00
10-4- 008-450-000	Vehicle Repair	6,654.00	3,580.00	2,046.00	5,500.00	1,920.00
10-4- 008-501-000	Office Supplies	4,719.00	2,000.00	292.00	967.00	-1,033.00
10-4- 008-503-000	Other Supplies	2,666.00	2,240.00	1,041.00	3,546.00	1,306.00
10-4- 008-505-000	Printing	-	-	-	-	0.00
10-4- 008-801-000	Cap Exp - Computer	7,178.00	2,500.00	3,628.00	4,737.00	2,237.00
10-4- 008-803-000	Cap Exp - Equipment	1,869.00	750.00	33.00	750.00	0.00
10-4- 008-804-000	Cap Exp - Software	8,080.00	5,214.00	1,988.00	5,140.00	-74.00
10-4- 008-900-000	Project Management	-	-	-	-	0.00
10-4- 008-901-000	Urban Systems Match	69,171.00	80,000.00	-	80,000.00	0.00
10-4- 008-902-000	Bridge Fee Reimb	-	-	-	-	0.00
10-4- 008-950-000	WAM Grant Repayment	-	-	-	-	0.00
Total County Engineer		689,447.00	1,027,141.70	451,570.00	869,973.00	-157,168.70

ACCOUNT NUMBER	COUNTY CORONER EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-009-100-002	Coroner Salary	50,000.00	50,000.00	25,000.00	50,000.00	0.00
10-4-009-100-003	Staff Salaries	52,123.00	54,587.00	33,985.00	54,587.00	0.00
10-4-009-151-000	FICA/Medicare	7,812.00	7,879.00	4,512.00	7,879.00	0.00
10-4-009-152-000	Health Insurance	3,188.00	6,672.00	1,515.00	6,672.00	0.00
10-4-009-153-000	Retirement	8,312.00	6,970.00	4,122.00	6,970.00	0.00
10-4-009-154-000	Workers Comp	3,206.00	4,666.00	1,489.00	4,666.00	0.00
10-4-009-155-000	Employers Share Voluntary	-	100.00	-	100.00	0.00
10-4-009-190-000	Extra Hire	-	-	-	-	0.00
10-4-009-200-000	Telephone	-	175.00	-	185.00	10.00
10-4-009-201-000	Radio/Cell Phone	808.00	1,100.00	242.00	1,100.00	0.00
10-4-009-310-000	Travel	777.00	2,500.00	-	2,500.00	0.00
10-4-009-320-000	School/Training	2,722.00	5,000.00	616.00	5,000.00	0.00
10-4-009-405-000	Equipment Maint	5,303.00	1,000.00	269.00	1,000.00	0.00
10-4-009-450-000	Vehicle Maint	914.00	2,000.00	-	2,000.00	0.00
10-4-009-451-000	Gasoline	196.00	1,000.00	588.00	1,000.00	0.00
10-4-009-503-000	Supplies	2,016.00	4,000.00	1,110.00	4,000.00	0.00
10-4-009-801-000	Cap Exp - Computer	-	1,000.00	1,479.00	-	-1,000.00
10-4-009-803-000	Cap Exp - Equipment	2,237.00	1,500.00	-	-	-1,500.00
10-4-009-804-000	Cap Exp - Software	-	720.00	-	-	-720.00
10-4-009-805-000	Cap Exp - Vehicle	-	-	-	-	0.00
10-4-009-806-000	Cap Exp - Const	-	500.00	-	-	-500.00
10-4-009-900-000	Autopsy	32,542.00	42,000.00	16,900.00	42,000.00	0.00
10-4-009-901-000	Lab Services/Miscellaneous	8,152.00	12,000.00	2,920.00	12,000.00	0.00
10-4-009-990-000	Indigent Burial	7,500.00	9,000.00	3,660.00	9,000.00	0.00
Total County Coroner		187,808.00	214,369.00	98,407.00	210,659.00	-3,710.00

AGRICULTURE/EXTENSION						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-010-200-000 Telephone		660.00	695.00	438.00	660.00	-35.00
10-4-010-201-000 Internet		2,400.00	2,400.00	1,200.00	2,400.00	0.00
10-4-010-227-000 Postage		715.00	750.00	-	750.00	0.00
10-4-010-290-000 Rent		7,800.00	8,400.00	4,200.00	8,400.00	0.00
10-4-010-295-000 Cleaning		3,060.00	3,060.00	1,560.00	3,720.00	660.00
10-4-010-310-000 Mileage/Travel		2,056.00	8,000.00	2,371.00	7,000.00	-1,000.00
10-4-010-320-000 Training		386.00	1,500.00	-	1,100.00	-400.00
10-4-010-330-000 Dues & Subscriptions		404.00	1,625.00	278.00	1,750.00	125.00
10-4-010-403-000 Xerox Maintenance		3,127.00	5,120.00	1,404.00	5,000.00	-120.00
10-4-010-405-000 Equipment Maintenance		2,074.00	3,000.00	-	3,000.00	0.00
10-4-010-501-000 Office Supplies		5,014.00	7,650.00	455.00	7,500.00	-150.00
10-4-010-801-000 Cap Exp - Computer		2,576.00	16,200.00	15,052.00	1,500.00	-14,700.00
10-4-010-802-000 Cap Exp - Furniture		-	-	-	-	0.00
10-4-010-803-000 Cap Exp - Equipment		-	1,500.00	-	1,500.00	0.00
10-4-010-804-000 Cap Exp - Software		-	1,000.00	-	1,000.00	0.00
10-4-010-901-000 Community Garden		-	-	-	-	0.00
10-4-010-901-000 Court Mediation		1,000.00	1,000.00	-	500.00	-500.00
10-4-010-903-000 Leadership Jackson Hole		471.00	21,500.00	2,819.00	3,000.00	-18,500.00
10-4-010-910-000 Promotion		2,156.00	2,700.00	318.00	2,700.00	0.00
10-4-010-950-000 Qtr Pymt to UW		99,251.00	138,347.00	34,478.00	119,571.00	-18,776.00
10-4-010-999-000 Miscellaneous		-	600.00	-	600.00	0.00
Total Agriculture/Extension		133,150.00	225,047.00	64,573.00	171,651.00	-53,396.00

CLERK OF COURT		FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION					
10-4-011-100-001	Clerk of Court Salary	100,000.00	100,000.00	50,000.00	100,000.00	0.00
10-4-011-100-003	Deputy Salaries	197,109.00	257,012.93	99,344.00	231,519.00	-25,493.93
10-4-011-151-000	FICA/Medicare	22,254.00	27,846.75	11,101.00	25,170.00	-2,676.75
10-4-011-152-000	Health Insurance	10,140.00	12,024.00	5,387.00	12,756.00	732.00
10-4-011-153-000	Retirement	42,030.00	49,437.21	21,099.00	45,198.00	-4,239.21
10-4-011-154-000	Workers Comp	6,657.00	5,225.00	1,667.00	5,051.00	-174.00
10-4-011-155-000	Employers Share Voluntary	236.00	680.00	93.00	658.00	-22.00
10-4-011-190-000	Extra Hire	1,470.00	3,000.00	2,873.00	5,400.00	2,400.00
10-4-011-200-000	Telephone	1,068.00	1,236.00	648.00	900.00	-336.00
10-4-011-227-000	Postage	6,763.00	5,630.00	1,975.00	5,000.00	-630.00
10-4-011-310-000	Travel	4,070.00	7,000.00	634.00	3,500.00	-3,500.00
10-4-011-320-000	Training	700.00	2,212.00	625.00	350.00	-1,862.00
10-4-011-330-000	Dues & Subscriptions	338.00	525.00	150.00	225.00	-300.00
10-4-011-350-000	Professional Services	2,865.00	8,000.00	-	-	-8,000.00
10-4-011-401-000	Computer Maint	-	-	-	-	0.00
10-4-011-403-000	Xerox Maint	3,981.00	4,356.00	1,403.00	4,356.00	0.00
10-4-011-405-000	Equipment Maint	816.00	1,000.00	490.00	1,000.00	0.00
10-4-011-501-000	Office Supplies	5,601.00	4,895.00	3,900.00	4,895.00	0.00
10-4-011-503-000	Other Supplies	-	-	-	-	0.00
10-4-011-801-000	Cap Exp - Computer	4,450.00	3,915.00	3,143.00	4,015.00	100.00
10-4-011-802-000	Cap Exp - Furniture	1,446.00	2,500.00	-	-	-2,500.00
10-4-011-803-000	Cap Exp - Equipment	-	-	-	-	0.00
10-4-011-804-000	Cap Exp - Software	1,184.00	1,681.00	1,703.00	1,800.00	119.00
10-4-011-805-000	Cap Exp - Const	-	-	-	-	0.00
10-4-011-900-000	Misc Court Expenses	2,517.00	2,852.00	507.00	1,602.00	-1,250.00
10-4-011-901-000	Jurors, Witnesses, Fees	18,828.00	18,250.00	(45.00)	18,250.00	0.00
10-4-011-902-000	District Judge Expenses	802.00	2,500.00	2,142.00	2,000.00	-500.00
10-4-011-903-000	Public Defenders Office	110,366.00	109,760.00	14,880.00	119,760.00	10,000.00
10-4-011-904-000	Court Appointed Attorney	1,836.00	7,000.00	8,341.00	12,500.00	5,500.00
10-4-011-905-000	Law Library	13,500.00	13,500.00	6,750.00	12,480.00	-1,020.00
10-4-011-906-000	Court Ordered Expenses	5,779.00	6,000.00	-	10,000.00	4,000.00
10-4-011-999-000	Miscellaneous	988.00	1,000.00	36.00	800.00	-200.00
Total Clerk of Court		567,794.00	659,037.89	238,846.00	629,185.00	-29,852.89

CIRCUIT COURT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 012-200-000	Telephone	996.00	1,000.00	620.00	-	-1,000.00
10-4- 012-803-000	Cap Exp - Equip					0.00
10-4- 012-999-000	Miscellaneous		3,000.00			-3,000.00
Total Circuit Court		996.00	4,000.00	620.00	-	-4,000.00

GENERAL ADMINISTRATION						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-013-100-000	Payroll Liabilities	102,346.00	70,000.00	28,481.00	60,000.00	-10,000.00
10-4-013-100-001	Payroll Adjustment	-	844,653.00	-	-	-844,653.00
10-4-013-151-000	FICA/Medicare	7,956.00	5,355.00	2,829.00	4,600.00	-755.00
10-4-013-152-000	Health Insurance	277.00	-	-	-	0.00
10-4-013-153-000	Retirement	170.00	-	15.00	-	0.00
10-4-013-155-000	Employee Health Ins Claims	4,203,721.00	3,500,000.00	1,974,765.00	3,850,000.00	350,000.00
10-4-013-155-001	Health Ins Admin Fees	168,277.00	300,000.00	91,374.00	275,000.00	-25,000.00
10-4-013-155-002	County H.S.A. Contrib	463,600.00	468,000.00	249,100.00	470,000.00	2,000.00
10-4-013-155-003	Employee Dental Ins	248,217.00	300,000.00	110,534.00	275,000.00	-25,000.00
10-4-013-155-005	Med Incentive Plan Reimb	10,500.00	20,000.00	8,750.00	20,000.00	0.00
10-4-013-156-000	Insurance Deductible	8,004.00	20,000.00	393.00	20,000.00	0.00
10-4-013-158-000	Unemployment Payment	12,548.00	12,500.00	1,144.00	10,000.00	-2,500.00
10-4-013-195-000	Housing Deposit Refund	2,814.00	1,000.00	2,320.00	4,000.00	3,000.00
10-4-013-200-000	Telephone	3,566.00	5,000.00	2,029.00	5,000.00	0.00
10-4-013-227-000	Postage	38,834.00	60,000.00	15,877.00	50,000.00	-10,000.00
10-4-013-320-000	Employee Training	-	-	-	-	0.00
10-4-013-330-000	Dues & Subscriptions	782.00	1,000.00	179.00	750.00	-250.00
10-4-013-350-000	Independent Audit	81,671.00	85,000.00	58,612.00	85,000.00	0.00
10-4-013-350-001	Auditor Assitance	-	5,000.00	-	2,500.00	-2,500.00
10-4-013-365-000	Printing & Publishing	124,957.00	100,000.00	48,132.00	90,000.00	-10,000.00
10-4-013-370-000	TOJ Gym Cleaning	4,500.00	4,000.00	2,252.00	5,376.00	1,376.00
10-4-013-401-000	TOJ Wash Bay Maint	-	-	915.00	3,589.00	3,589.00
10-4-013-403-000	TOJ Gym Equip Maint	1,672.00	-	-	-	0.00
10-4-013-404-000	Printer Maint	-	-	-	-	0.00
10-4-013-405-000	Folding Machine Maint	-	-	-	-	0.00
10-4-013-500-000	Supplies	18,915.00	20,000.00	10,592.00	14,000.00	-6,000.00
10-4-013-700-000	Insurance	503,941.00	390,000.00	237,925.00	390,000.00	0.00
10-4-013-901-001	Building Corp Lease	6,000.00	-	-	-	0.00
10-4-013-902-000	Property Tax Deferal Prograr	3,591.00	10,000.00	-	10,000.00	0.00
10-4-013-903-000	Cafeteria Admin Fee	1,379.00	1,000.00	-	1,000.00	0.00
10-4-013-905-000	Property Tax Relief Program	23.00	-	247.00	250.00	250.00
10-4-013-906-000	Compensation Review/Adj	-	-	-	-	0.00
10-4-013-907-000	START Passes	12,307.00	-	5,519.00	-	0.00
10-4-013-908-000	Prop Tx Pyble - Co Props	19,634.00	25,000.00	24,336.00	30,000.00	5,000.00
10-4-013-909-000	Litigated Prop Tax	-	-	-	-	0.00
10-4-013-910-000	Property Lease JHLT	-	-	332.00	-	0.00
10-4-013-999-000	Miscellaneous	304.00	-	204.00	-	0.00
Total General Administration		6,050,506.00	6,247,508.00	2,876,856.00	5,676,065.00	-571,443.00

ACCOUNT NUMBER	ROAD & BRIDGE EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-014-100-002	Supervisor Salary	88,982.00	95,299.05	46,962.00	97,681.00	2,381.95
10-4-014-100-003	Staff Salaries	133,162.00	155,460.90	66,602.00	158,926.00	3,465.10
10-4-014-151-000	FICA/Medicare	16,750.00	19,183.50	8,526.00	19,630.00	446.50
10-4-014-152-000	Health Insurance	6,174.00	6,714.00	2,997.00	7,236.00	522.00
10-4-014-153-000	Retirement	31,457.00	36,210.30	16,399.00	38,157.00	1,946.70
10-4-014-154-000	Workers Comp	7,934.00	10,281.60	2,781.00	9,494.00	-787.60
10-4-014-155-000	Employers Share Voluntary	105.00	225.00	57.00	513.00	288.00
10-4-014-180-000	Cell Phone Stipend	1,320.00	1,320.00	635.00	1,320.00	0.00
10-4-014-190-000	Extra Hire	1,436.00	2,500.00	1,072.00	2,500.00	0.00
10-4-014-200-000	Telephone	1,369.00	1,300.00	895.00	1,500.00	200.00
10-4-014-201-000	Communications Radio	-	-	-	-	0.00
10-4-014-310-000	Travel	520.00	1,750.00	-	-	-1,750.00
10-4-014-320-000	Training	100.00	1,500.00	-	-	-1,500.00
10-4-014-330-000	Dues & Subscriptions	-	-	-	-	0.00
10-4-014-350-000	Professional Services	48,710.00	20,000.00	16,376.00	25,000.00	5,000.00
10-4-014-365-000	Publishing	868.00	-	694.00	-	0.00
10-4-014-401-000	Computer Hardware Maint	-	3,204.00	-	-	-3,204.00
10-4-014-402-000	Computer Software Maint	7,279.00	8,761.00	2,412.00	8,160.00	-601.00
10-4-014-403-000	Xerox Maint	1,039.00	1,200.00	521.00	1,200.00	0.00
10-4-014-405-000	Equip Maint	7,462.00	8,000.00	1,782.00	7,000.00	-1,000.00
10-4-014-451-000	Petroleum Products	6,228.00	7,500.00	3,687.00	7,000.00	-500.00
10-4-014-501-000	Office Supplies	1,495.00	1,200.00	217.00	1,000.00	-200.00
10-4-014-503-000	Other Supplies	1,615.00	1,500.00	891.00	1,200.00	-300.00
10-4-014-801-000	Cap Exp - Computer	-	-	-	-	0.00
10-4-014-804-000	Cap Exp - Software	-	-	-	-	0.00
10-4-014-901-000	Working Fund O & M	45,500.00	-	58,238.00	-	0.00
10-4-014-902-000	Contingent O & M	-	-	-	-	0.00
10-4-014-903-000	Weed/Vegetation Control	27,386.00	30,000.00	7,723.00	-	-30,000.00
10-4-014-904-000	Dust Control Equip & Mat'l	111,115.00	124,400.00	43,823.00	-	-124,400.00
10-4-014-905-000	Grading & Drainage Road M:	50,663.00	100,000.00	47,554.00	-	-100,000.00
10-4-014-906-000	Striping, Road Maint	37,229.00	80,000.00	3,440.00	-	-80,000.00
10-4-014-907-000	PA & TC Signing Road Maint	32,496.00	7,000.00	10,833.00	-	-7,000.00
10-4-014-908-000	Patching & Crack Sealing Rd	129,064.00	130,000.00	16,074.00	-	-130,000.00
10-4-014-909-000	Asphalt Patch Material Rd M:	-	15,400.00	18,360.00	-	-15,400.00
10-4-014-910-000	3/4" Crush Road Maint	-	-	-	-	0.00
10-4-014-911-000	Sweeping	49,852.00	60,000.00	1,500.00	-	-60,000.00
10-4-014-912-000	Flood Control	-	-	-	-	0.00
10-4-014-913-000	Bridge & Culvert Maint	38,742.00	15,000.00	4,120.00	-	-15,000.00
10-4-014-914-000	Labor Contracts/Snow Remo	586,349.00	589,935.00	365,525.00	669,330.00	79,395.00
10-4-014-915-000	Cost Share O & M	82,776.00	84,475.00	-	88,042.00	3,567.00
10-4-014-916-000	Chip Seal Roads	-	-	-	-	0.00
10-4-014-917-000	Labor Materials/Snow Remo\	111,812.00	119,500.00	49,670.00	136,280.00	16,780.00
10-4-014-918-000	Gravel Haul	3,069.00	5,000.00	2,250.00	-	-5,000.00
10-4-014-919-000	Emergency Road Repair	-	-	-	-	0.00
10-4-014-921-000	Guardrail Repair	1,700.00	20,000.00	15,990.00	30,000.00	10,000.00
10-4-014-997-000	Ins Claims - Swinging Brdg	-	-	-	-	0.00
10-4-014-998-000	Insurance Claims	-	-	-	-	0.00
Total Road & Bridge		1,671,758.00	1,763,819.35	818,606.00	1,311,169.00	-452,650.35

BOARD OF PRISONERS/JAIL						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 015-100-000 Salaries		940,407.00	1,170,763.65	500,201.00	1,178,753.00	7,989.35
10-4- 015-151-000 FICA/Medicare		76,825.00	88,648.35	40,886.00	90,175.00	1,526.65
10-4- 015-152-000 Health Insurance		44,180.00	48,240.00	23,439.00	60,120.00	11,880.00
10-4- 015-153-000 Retirement		113,636.00	130,363.80	60,587.00	132,610.00	2,246.20
10-4- 015-154-000 Workers Comp		38,690.00	47,511.45	14,879.00	43,614.00	-3,897.45
10-4- 015-155-000 Employers Share Voluntary		797.00	2,207.00	478.00	2,358.00	151.00
10-4- 015-197-000 Overtime		59,165.00	-	37,750.00	-	0.00
10-4- 015-350-000 Prof Services/JHF Contract		-	-	-	1,600.00	1,600.00
10-4- 015-900-000 Jail Meals		161,989.00	155,000.00	118,700.00	191,176.00	36,176.00
10-4- 015-901-000 Jail Maint		2,908.00	4,240.00	2,279.00	1,914.00	-2,326.00
10-4- 015-902-000 Jail Supplies		21,460.00	20,500.00	15,927.00	16,400.00	-4,100.00
10-4- 015-903-000 Prisoner Clothing		-	-	-	6,880.00	6,880.00
10-4- 015-904-000 Prisoner Health/Medical		198,192.00	224,932.00	99,096.00	218,552.00	-6,380.00
10-4- 015-905-000 Jail Programs		154.00	720.00	-	540.00	-180.00
10-4- 015-906-000 Hiring		-	-	-	-	0.00
10-4- 015-956-000 Juvenile Detention		17,015.00	17,028.00	7,182.00	13,622.00	-3,406.00
Total Board of Prisoners/Jail		1,675,418.00	1,910,154.25	921,404.00	1,958,314.00	48,159.75

HUMAN SERVICES						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 016-901-000	Childrens Learning Center	212,750.00	212,750.00	106,375.00	224,310.00	11,560.00
10-4- 016-902-000	Community Counseling	245,000.00	245,000.00	122,502.00	252,350.00	7,350.00
10-4- 016-903-000	Youth Service/VanVleck	291,333.00	306,333.00	127,639.00	315,523.00	9,190.00
10-4- 016-904-000	Curran Seely	81,900.00	81,900.00	40,950.00	90,090.00	8,190.00
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	128,694.00	142,850.00	71,425.00	152,850.00	10,000.00
10-4- 016-907-000	Senior Citizens of Idaho	6,000.00	8,000.00	-	8,000.00	0.00
10-4- 016-908-000	Community Safety Network	40,000.00	44,000.00	22,000.00	49,000.00	5,000.00
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	60,000.00	75,000.00	37,500.00	82,500.00	7,500.00
10-4- 016-912-000	Community Entry Service	50,000.00	50,000.00	25,000.00	50,000.00	0.00
10-4- 016-918-000	Civil Air Patrol	-	4,000.00	4,000.00	-	-4,000.00
10-4- 016-919-000	Teton Literacy Group	31,650.00	38,000.00	38,000.00	38,000.00	0.00
10-4- 016-921-000	Title 25 Hospitalization	63,034.00	70,000.00	40,000.00	70,000.00	0.00
10-4- 016-922-000	Human Svc Funding Model	-	-	-	-	0.00
10-4- 016-923-000	Hole Food Rescue	5,000.00	10,000.00	10,000.00	20,000.00	10,000.00
10-4- 016-924-000	Climb Wyoming	10,000.00	10,000.00	10,000.00	10,000.00	0.00
10-4- 016-925-000	JHCCC Title 25/On Call	130,000.00	130,000.00	64,998.00	133,900.00	3,900.00
10-4- 016-926-000	CRC Idaho	3,750.00	5,000.00	5,000.00	5,000.00	0.00
10-4- 016-927-000	Idaho Food Pantry	-	1,000.00	1,000.00	1,500.00	500.00
	Immigrant Hope	-	-	-	-	0.00
	Cultivate	-	-	-	-	0.00
	Total Human Services	1,396,611.00	1,471,333.00	741,389.00	1,540,523.00	69,190.00
EXACTIONS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 017-800-000	Contrib Parks	-	-	-	-	0.00
10-4- 017-850-000	Contrib Public Facilities	-	-	-	-	0.00
10-4- 017-900-000	Contrib TCSD#1	8,823.00	-	67,070.00	-	0.00
10-4- 017-999-000	Transfer from Fund 50	-	-	-	-	0.00
	Total Exactions	8,823.00	0.00	67,070.00	-	0.00

HEALTH						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-018-100-003	Staff Salaries	831,352.00	1,127,010.15	531,041.00	1,178,767.00	51,756.85
10-4-018-100-006	Eclipse Salaries	-	0	343.00	-	0.00
10-4-018-151-000	FICA/Medicare	63,422.00	86,216.55	39,513.00	90,176.00	3,959.45
10-4-018-152-000	Health Insurance	36,147.00	46,692.00	21,385.00	54,221.00	7,529.00
10-4-018-153-000	Retirement	117,269.00	162,740.55	76,732.00	175,283.00	12,542.45
10-4-018-154-000	Workers Comp	25,181.00	44,103.00	10,492.00	35,990.00	-8,113.00
10-4-018-155-000	Employers Share Voluntary	918.00	2,564.00	541.00	1,200.00	-1,364.00
10-4-018-180-000	Cell Phone Stipend	1,222.00	1,320.00	612.00	1,320.00	0.00
10-4-018-190-000	Extra Hire	19,733.00	2,528.00	2,367.00	5,170.00	2,642.00
10-4-018-200-000	Telephone	4,456.00	4,695.00	1,942.00	4,695.00	0.00
10-4-018-227-000	Postage/Delivery	145.00	255.00	59.00	200.00	-55.00
10-4-018-310-000	Travel/Mileage	9,106.00	16,528.00	6,173.00	675.00	-15,853.00
10-4-018-320-000	Training	4,016.00	5,708.00	1,761.00	-	-5,708.00
10-4-018-330-000	Dues & Subscriptions	744.00	2,615.00	925.00	1,228.00	-1,387.00
10-4-018-350-000	Professional Services	14,554.00	17,940.00	12,594.00	8,880.00	-9,060.00
10-4-018-365-000	Advertising	7,486.00	9,000.00	1,347.00	10,000.00	1,000.00
10-4-018-402-000	Software Maint	5,600.00	8,865.00	8,600.00	5,465.00	-3,400.00
10-4-018-404-000	Printer/Copier Maint	6,587.00	7,032.00	2,512.00	6,715.00	-317.00
10-4-018-405-000	Equipment Maint	-	-	-	3,600.00	-
10-4-018-450-000	Vehicle Repair/Maint	1,347.00	2,000.00	1,033.00	2,000.00	0.00
10-4-018-451-000	Fuel	1,283.00	2,250.00	535.00	1,750.00	-500.00
10-4-018-501-000	Office Supplies	4,223.00	4,250.00	1,806.00	3,250.00	-1,000.00
10-4-018-801-000	Cap Exp - Computer	5,653.00	11,000.00	6,755.00	-	-11,000.00
10-4-018-802-000	Cap Exp - Furniture	1,957.00	1,000.00	445.00	-	-1,000.00
10-4-018-803-000	Cap Exp - Equipment	2,600.00	2,500.00	-	-	-2,500.00
10-4-018-804-000	Cap Exp - Software	4,222.00	6,728.00	4,326.00	5,065.00	-1,663.00
10-4-018-900-000	Miscellaneous Grant	6,950.00	0.00	3,356.00	-	0.00
10-4-018-900-100	Title X Family Planning	31,841.00	20,000.00	7,256.00	-	-20,000.00
10-4-018-900-200	Old Bills Funds	26,469.00	56,536.00	16,719.00	96,434.00	39,898.00
10-4-018-900-300	Communicable Disease	2,116.00	77,618.00	3,537.00	30,000.00	-47,618.00
10-4-018-900-500	All Hazards Grant	25,703.00	4,075.00	3,560.00	13,981.00	9,906.00
10-4-018-900-700	Prevention Grant	23,821.00	91,854.00	32,519.00	88,456.00	-3,398.00
10-4-018-903-000	Qtr Pymt - State Treasurer	137,514.00	138,067.00	34,081.00	137,165.00	-902.00
10-4-018-904-000	Nursing	124,887.00	126,875.00	100,262.00	177,813.00	50,938.00
10-4-018-904-001	Environmental Health	23,324.00	26,650.00	16,403.00	29,350.00	2,700.00
10-4-018-908-000	Maternal Child Health	2,942.00	0.00	-	-	0.00
10-4-018-908-100	TANF	-	0.00	-	-	0.00
10-4-018-913-000	Uniforms/Badges	1,276.00	1,840.00	8.00	-	-1,840.00
10-4-018-922-000	New Equipment	-	0.00	-	-	0.00
10-4-018-927-000	EPI Investigation/Testing	-	0.00	-	-	0.00
10-4-018-929-000	Client Assistance	131.00	750.00	-	-	-750.00
10-4-018-990-000	Board of Health	83.00	750.00	114.00	200.00	-550.00
10-4-018-999-000	Miscellaneous	720.00	1,720.00	585.00	800.00	-920.00
Total Health		1,577,000.00	2,122,275.25	952,239.00	2,169,849.00	47,573.75

HEALTH OFFICER						
EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE	
10-4-019-100-003	Officer Contract	6,930.00	6,930.00	3,465.00	9,600.00	2,670.00
10-4-019-900-000	Vital Statistics	-	300.00	-	300.00	0.00
Total Health Officer		6,930.00	7,230.00	3,465.00	9,900.00	2,670.00

ACCOUNT NUMBER	GENERAL SERVICES EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 020-100-001	Salaries	122,209.00	157,475.85	76,663.00	163,309.00	5,833.15
10-4- 020-151-000	FICA/Medicare	9,695.00	11,984.70	5,654.00	12,494.00	509.30
10-4- 020-152-000	Health Insurance	2,871.00	4,500.00	2,367.00	5,250.00	750.00
10-4- 020-153-000	Retirement	16,800.00	22,622.25	11,334.00	24,430.00	1,807.75
10-4- 020-154-000	Workers Comp	2,984.00	4,117.00	1,235.00	4,025.00	-92.00
10-4- 020-155-000	Employer Share Voluntary	143.00	225.00	53.00	175.00	-50.00
10-4- 020-180-000	Cell Phone Stipend	416.00	720.00	693.00	1,440.00	720.00
10-4- 020-200-000	Telephone	265.00	924.00	178.00	280.00	-644.00
10-4- 020-310-000	Travel	-	3,600.00	2,263.00	3,800.00	200.00
10-4- 020-320-000	Training	645.00	2,500.00	-	1,500.00	-1,000.00
10-4- 020-330-000	Dues & Subscriptions	-	-	-	-	0.00
10-4- 020-350-000	Professional Services	582.00	2,725.00	451.00	1,500.00	-1,225.00
10-4- 020-403-000	Xerox Maint	547.00	600.00	279.00	600.00	0.00
10-4- 020-501-000	Office Supplies	538.00	360.00	188.00	500.00	140.00
10-4- 020-801-000	Cap Exp - Computer	-	-	-	-	0.00
10-4- 020-802-000	Cap Exp - Furniture	-	-	-	-	0.00
10-4- 020-803-000	Cap Exp - Equipment	-	-	-	-	0.00
10-4- 020-804-000	Cap Exp - Software	408.00	1,650.00	584.00	840.00	-810.00
10-4- 020-999-000	Miscellaneous					0.00
Total General Services		158,103.00	214,003.80	101,942.00	220,143.00	6,139.20

INFORMATION SYSTEMS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 021-100- 003	Salaries	311,775.00	429,912.00	170,189.00	428,951.00	-961.00
10-4- 021-151- 000	FICA/Medicare	23,711.00	32,888.00	12,617.00	33,007.00	119.00
10-4- 021-152- 000	Health Insurance	12,337.00	19,620.00	6,406.00	16,188.00	-3,432.00
10-4- 021-153- 000	Retirement	46,215.00	62,079.00	24,575.00	64,159.00	2,080.00
10-4- 021-154- 000	Workers Comp	10,082.00	17,626.00	3,245.00	15,964.00	-1,662.00
10-4- 021-155- 000	Employers Share Voluntary	495.00	600.00	247.00	863.00	263.00
10-4- 021-197- 000	Overtime					
10-4- 021-200- 000	Telephone	515.00	600.00	400.00	600.00	0.00
10-4- 021-201- 000	Cell Phone	3,671.00	5,040.00	1,836.00	4,866.00	-174.00
10-4- 021-220- 000	Access Fees	40,991.00	40,080.00	15,167.00	25,100.00	-14,980.00
10-4- 021-310- 000	Travel	4,484.00	3,900.00	39.00		-3,900.00
10-4- 021-320- 000	Training	5,433.00	7,722.00	111.00	-	-7,722.00
10-4- 021-350- 000	Professional Services	62,885.00	55,812.00	47,008.00	31,600.00	-24,212.00
10-4- 021-401- 000	Hardware Maint	6,909.00	9,000.00	4,962.00	10,000.00	1,000.00
10-4- 021-402- 000	Software Maint	13,246.00	11,739.00	14,213.00	38,500.00	26,761.00
10-4- 021-402- 001	Data Maint	2,015.00	5,000.00	-		-5,000.00
10-4- 021-403- 000	Xerox Maint	5,461.00	5,400.00	1,963.00	2,520.00	-2,880.00
10-4- 021-405- 000	Telephone Maint	-	14,000.00	16,156.00	16,000.00	2,000.00
10-4- 021-450- 000	Vehicle Maint	1,458.00	2,500.00	1,255.00	2,000.00	-500.00
10-4- 021-503- 000	Supplies	3,542.00	3,000.00	3,263.00	4,000.00	1,000.00
10-4- 021-505- 000	Wireless Radio Supplies				1,000.00	1,000.00
10-4- 021-803- 000	Cap Exp - Equipment	20,290.00	17,650.00	13,767.00	10,000.00	-7,650.00
10-4- 021-803- 001	Cap Exp - Phone System	-	-	-	960.00	960.00
10-4- 021-804- 000	Cap Exp - Software	-	3,000.00	1,854.00		-3,000.00
Total Information Systems		575,515.00	747,168.00	339,273.00	706,278.00	-40,890.00

PLANNING & BUILDING						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-022-100-003	Staff Salaries	859,835.00	1,187,427.00	392,876.00	1,092,407.00	-95,020.00
10-4-022-151-000	FICA/Medicare	64,300.00	90,838.00	29,638.00	83,569.00	-7,269.00
10-4-022-152-000	Health Insurance	34,311.00	46,692.00	12,913.00	44,160.00	-2,532.00
10-4-022-153-000	Retirement	119,890.00	171,464.00	56,716.00	162,800.00	-8,664.00
10-4-022-154-000	Workers Comp	22,706.00	48,684.00	4,265.00	35,399.00	-13,285.00
10-4-022-155-000	Employers Share Voluntary	587.00	1,000.00	255.00	679.00	-321.00
10-4-022-180-000	Cell Phone Stipend	2,308.00	3,600.00	726.00	2,460.00	-1,140.00
10-4-022-190-000	Extra Hire	-	2,000.00	-	-	-2,000.00
10-4-022-200-000	Telephone	2,189.00	2,600.00	1,412.00	2,350.00	-250.00
10-4-022-201-000	Communications Mobile	3,209.00	2,100.00	1,174.00	3,320.00	1,220.00
10-4-022-310-000	Mileage & Travel	9,185.00	18,283.00	6,027.00	13,800.00	-4,483.00
10-4-022-310-001	Planning Commission Tvl	2,222.00	3,950.00	756.00	4,500.00	550.00
10-4-022-320-000	Training	5,834.00	13,612.00	2,259.00	5,979.00	-7,633.00
10-4-022-320-001	Planning Commission Trng	840.00	750.00	400.00	1,000.00	250.00
10-4-022-330-000	Dues & Subscriptions	1,789.00	6,299.00	940.00	10,519.00	4,220.00
10-4-022-350-000	Professional Services	3,306.00	40,000.00	-	5,000.00	-35,000.00
10-4-022-350-001	TCSPT Monitoring	14,000.00	15,950.00	13,755.00	20,250.00	4,300.00
10-4-022-350-002	LDR Revision	22,428.00	125,400.00	32,049.00	260,000.00	134,600.00
10-4-022-350-003	Transportation Planning	-	35,000.00	-	-	-35,000.00
10-4-022-350-004	Planning Mgmt Services	100,698.00	-	48,114.00	-	0.00
10-4-022-350-005	EA Consultant	967.00	40,000.00	-	-	-40,000.00
10-4-022-365-000	Publication	7,728.00	8,000.00	3,958.00	7,500.00	-500.00
10-4-022-401-000	Computer Hardware Maint	-	-	-	-	0.00
10-4-022-402-000	Computer Software Maint	73,935.00	59,898.00	40,013.00	8,856.00	-51,042.00
10-4-022-405-000	Equipment Maintenance	-	-	-	-	0.00
10-4-022-450-000	Vehicle Repairs	9,342.00	7,500.00	3,257.00	8,500.00	1,000.00
10-4-022-501-000	Office Supplies	6,745.00	5,500.00	1,830.00	5,000.00	-500.00
10-4-022-505-000	Printing	1,640.00	2,000.00	672.00	1,500.00	-500.00
10-4-022-550-000	Xerox Lease	7,004.00	8,500.00	2,423.00	7,500.00	-1,000.00
10-4-022-801-000	Cap Exp - Computer	5,886.00	17,400.00	1,461.00	700.00	-16,700.00
10-4-022-802-000	Cap Exp - Furniture	3,262.00	5,000.00	395.00	200.00	-4,800.00
10-4-022-803-000	Cap Exp - Equipment	703.00	500.00	-	500.00	0.00
10-4-022-804-000	Cap Exp - Software	2,534.00	200.00	1,108.00	40,048.00	39,848.00
10-4-022-900-000	Lot Division & Plat Review	9,935.00	9,000.00	2,025.00	-	-9,000.00
10-4-022-901-000	Planning Commission Mtg	-	100.00	-	100.00	0.00
10-4-022-999-000	Miscellaneous	-	-	-	-	0.00
Total Planning & Building		1,399,318.00	1,979,247.00	661,417.00	1,828,596.00	-150,651.00

HUMAN RESOURCES		FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION					
10-4- 023-100-003	Salaries	172,884.00	229,057.04	111,793.00	239,638.00	10,580.96
10-4- 023-151-000	FICA/Medicare	13,126.00	16,370.00	8,521.00	18,332.00	1,962.00
10-4- 023-152-000	Health Insurance	6,187.00	5,976.00	2,979.00	7,236.00	1,260.00
10-4- 023-153-000	Retirement	24,363.00	33,075.84	16,143.00	35,634.00	2,558.16
10-4- 023-154-000	Workers Comp	4,667.00	5,777.00	1,592.00	5,168.00	-609.00
10-4- 023-155-000	Employers Share Voluntary	99.00	200.00	94.00	200.00	0.00
10-4- 023-180-000	Cell Phone Stipend	720.00	720.00	346.00	1,020.00	300.00
10-4- 023-200-000	Telephone	629.00	720.00	399.00	672.00	-48.00
10-4- 023-310-000	Travel	1,451.00	3,750.00	1,622.00	5,320.00	1,570.00
10-4- 023-310-001	Meetings & Events	951.00	1,295.00	233.00	1,500.00	205.00
10-4- 023-320-000	Training	16,452.00	69,850.00	2,295.00	78,000.00	8,150.00
10-4- 023-330-000	Dues & Subscriptions	2,598.00	3,137.00	384.00	29,252.00	26,115.00
10-4- 023-350-000	Professional Services	48,237.00	46,040.00	20,426.00	18,970.00	-27,070.00
10-4- 023-403-000	Xerox Maint	2,812.00	2,400.00	845.00	2,000.00	-400.00
10-4- 023-501-000	Office Supplies	509.00	200.00	391.00	450.00	250.00
10-4- 023-801-000	Cap Exp - Computer	1,370.00	-	-	3,000.00	3,000.00
10-4- 023-802-000	Cap Exp - Furniture	-	500.00	415.00	-	-500.00
10-4- 023-803-000	Cap Exp - Equipment	-	-	-	-	0.00
10-4- 023-804-000	Cap Exp - Software	408.00	1,185.00	612.00	1,260.00	75.00
10-4- 023-906-000	Employee Recognition	1,139.00	11,500.00	341.00	9,300.00	-2,200.00
10-4- 023-911-000	Recruiting	49,973.00	50,000.00	18,826.00	26,000.00	-24,000.00
10-4- 023-999-000	Miscellaneous					0.00
Total Human Resources		348,575.00	481,752.88	188,257.00	482,952.00	1,199.12

DRUG COURT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 024-100-001	Salaries	43,570.00	61,284.00	5,208.00	54,168.00	-7,116.00
10-4- 024-151-000	FICA/Medicare	3,270.00	4,688.00	398.00	4,144.00	-544.00
10-4- 024-152-000	Health Insurance	3,199.00	3,024.00	(252.00)	1,716.00	-1,308.00
10-4- 024-153-000	Retirement	6,166.00	8,849.00	752.00	8,055.00	-794.00
10-4- 024-154-000	Workers Comp	680.00	2,513.00	-	2,004.00	-509.00
10-4- 024-155-000	Employers Share Voluntary	72.00	123.00	7.00	108.00	-15.00
10-4- 024-200-000	Telephone	949.00	1,512.00	411.00	312.00	-1,200.00
10-4- 024-227-000	Postage	-	100.00	-	480.00	380.00
10-4- 024-310-000	Travel	1,835.00	4,322.00	898.00	2,427.00	-1,895.00
10-4- 024-320-000	Training	1,523.00	1,400.00	-	1,100.00	-300.00
10-4- 024-330-000	Dues and Subscriptions	-	60.00	-	60.00	0.00
10-4- 024-350-000	Professional Services	4,005.00	4,500.00	1,910.00	2,420.00	-2,080.00
10-4- 024-501-000	Office Supplies	1,511.00	1,000.00	268.00	800.00	-200.00
10-4- 024-503-000	Drug Court Supplies	1,709.00	1,636.00	-	2,643.00	1,007.00
10-4- 024-801-000	Cap Exp - Computer	-	2,350.00	-	1,600.00	-750.00
10-4- 024-804-000	Cap Exp - Software	-	470.00	-	-	-470.00
10-4- 024-950-000	Community Training	800.00	-	-	-	0.00
10-4- 024-951-000	Substance Abuse Treatment	35,840.00	26,250.00	19,605.00	34,000.00	7,750.00
10-4- 024-952-000	Mental Health Treatment	11,430.00	7,750.00	3,016.00	11,250.00	3,500.00
10-4- 024-953-000	Elect Monitoring	-	1,200.00	-	3,860.00	2,660.00
10-4- 024-954-000	Grad/Client Incentives	1,117.00	500.00	306.00	1,000.00	500.00
10-4- 024-955-000	Transitional Housing	-	-	-	-	0.00
Total Drug Court		117,676.00	133,531.00	32,527.00	132,147.00	-1,384.00

WIC						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 025-200-000	Telephone	407.00	400.00	274.00	400.00	0.00
10-4- 025-227-000	Postage	555.00	1,035.00	-	1,035.00	0.00
10-4- 025-310-000	Travel	3,321.00	2,737.00	489.00	2,588.00	-149.00
10-4- 025-501-000	Office Supplies	788.00	2,000.00	-	2,000.00	0.00
10-4- 025-503-000	Medical Supplies	198.00	500.00	-	500.00	0.00
10-4- 025-803-000	Cap Exp - Equip	-	250.00	-	250.00	0.00
10-4- 025-900-000	Medical Equipment	160.00	250.00	-	250.00	0.00
10-4- 025-901-000	Professional/Participant Ed	225.00	53.00	-	500.00	447.00
10-4- 025-903-000	Nutrition Ed	-	105.00	-	123.00	18.00
10-4- 025-999-000	Miscellaneous - Veh Exp	-	3,600.00	-	3,600.00	0.00
Total WIC		5,654.00	10,930.00	763.00	11,246.00	316.00

COMMUNITY DEVELOPMENT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-027-903-000	Fireworks	10,000.00	10,000.00	-	7,500.00	-2,500.00
10-4-027-906-000	Historic Preservation	20,000.00	27,500.00	27,500.00	20,000.00	-7,500.00
10-4-027-907-000	Center of Wonder	40,000.00	55,000.00	55,000.00	44,000.00	-11,000.00
10-4-027-908-000	START Bus	102,850.00	-	121,737.00	436,266.00	436,266.00
10-4-027-908-001	START SLIB	-	-	-	-	0.00
10-4-027-908-002	START Impact Fees	469.00	-	-	-	0.00
10-4-027-909-000	Housing Authority Ops	77,074.00	315,731.00	157,865.00	307,879.00	-7,852.00
10-4-027-909-001	Housing Trust	-	-	-	-	0.00
10-4-027-910-000	Parks & Recreation Ops	1,601,304.00	1,596,672.00	798,336.00	1,558,993.00	-37,679.00
10-4-027-911-000	Transfer to Fund 18	-	-	-	-	0.00
10-4-027-912-000	Museum	112,841.00	137,841.00	57,434.00	100,000.00	-37,841.00
	Childrens Museum	-	-	-	-	0.00
10-4-027-913-000	Leadership JH	-	6,000.00	-	-	-6,000.00
10-4-027-914-000	Charture Institute	-	5,000.00	5,000.00	-	-5,000.00
10-4-027-918-000	JH Air	15,000.00	15,000.00	17,000.00	15,000.00	0.00
10-4-027-918-001	JH Air Ski Passes	-	-	-	-	0.00
10-4-027-919-000	Fire/EMS Operations	1,669,334.00	1,731,353.00	865,676.00	1,517,786.00	-213,567.00
10-4-027-919-001	Fire/EMS-Driggs/Grant/Elec	356,154.00	433,180.00	71,594.00	458,885.00	25,705.00
10-4-027-920-000	Energy Mitigation	707,404.00	-	266,902.00	-	0.00
10-4-027-925-000	JH Public Art	5,000.00	10,000.00	-	6,000.00	-4,000.00
10-4-027-926-000	Global Ties of Wyoming	-	-	-	-	0.00
10-4-027-928-000	JHLT Grazing	-	-	-	-	0.00
	Ducks Unlimited Water	-	-	-	100,000.00	100,000.00
10-4-027-990-000	Donated Funds	-	-	-	-	0.00
10-4-027-999-000	General Promotion	-	-	-	-	0.00
Total Community Develop		4,717,430.00	4,343,277.00	2,444,044.00	4,572,309.00	229,032.00

EMERGENCY MANAGEMENT						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 032-100-002	Salaries	123,215.00	138,269.68	62,807.00	138,270.00	0.32
10-4- 032-151-000	FICA/Medicare	9,120.00	10,578.02	4,585.00	10,578.00	-0.02
10-4- 032-152-000	Health Insurance	2,986.00	2,952.00	1,481.00	3,432.00	480.00
10-4- 032-153-000	Retirement	17,677.00	19,966.20	9,018.00	19,966.00	-0.20
10-4- 032-154-000	Workers Comp	6,483.00	5,282.00	2,802.00	5,282.00	0.00
10-4- 032-155-000	Employers Share Voluntary	208.00	258.00	107.00	258.00	0.00
10-4- 032-197-000	Overtime	1,546.00	1,287.00	220.00	-	-1,287.00
10-4- 032-200-000	Telephone	4,408.00	4,600.00	2,590.00	6,760.00	2,160.00
10-4- 032-201-000	Communications	1,995.00	1,000.00	-	500.00	-500.00
10-4- 032-240-000	EOC Utilities	10.00	3,204.00	-	-	-3,204.00
10-4- 032-310-000	Travel	9,335.00	8,008.00	2,506.00	6,600.00	-1,408.00
10-4- 032-320-000	Training	1,267.00	2,150.00	647.00	4,800.00	2,650.00
10-4- 032-330-000	Dues & Subscriptions	240.00	525.00	260.00	225.00	-300.00
10-4- 032-350-000	Professional Services	6,311.00	4,000.00	880.00	10,500.00	6,500.00
10-4- 032-355-000	Printing	-	1,240.00	433.00	660.00	-580.00
10-4- 032-403-000	Xerox Maint	2,175.00	2,880.00	856.00	2,880.00	0.00
10-4- 032-405-000	Equip Maint / Fuel	2,092.00	2,500.00	1,382.00	4,000.00	1,500.00
10-4- 032-501-000	Office Supplies	1,438.00	1,350.00	3,631.00	1,000.00	-350.00
10-4- 032-502-000	EOC Supplies	1,053.00	1,700.00	163.00	1,000.00	-700.00
10-4- 032-503-000	Supplies Other	(59.00)	1,500.00	-	900.00	-600.00
10-4- 032-801-000	Cap Exp - Equipment	4,639.00	-	895.00	-	0.00
10-4- 032-802-000	Cap Exp - Furniture	80.00	13,550.00	7,122.00	-	-13,550.00
10-4- 032-803-000	Cap Exp - Computer	1,919.00	1,800.00	2,250.00	1,050.00	-750.00
10-4- 032-804-000	Cap Exp - Software	3,485.00	3,510.00	1,890.00	4,660.00	1,150.00
10-4- 032-902-000	Communication Site Fee	5,231.00	5,400.00	4,812.00	5,280.00	-120.00
10-4- 032-903-000	Emergency Planning	463.00	500.00	41.00	500.00	0.00
10-4- 032-904-000	LEPC/Title III	1,010.00	1,720.00	58.00	860.00	-860.00
10-4- 032-906-000	Community Education	114.00	2,000.00	32.00	1,000.00	-1,000.00
10-4- 032-907-000	CERT	9,310.00	9,500.00	3,804.00	8,500.00	-1,000.00
10-4- 032-908-000	Emergency Operations	-	-	-	-	0.00
10-4- 032-909-000	CERT Trailer	-	-	-	-	0.00
10-4- 032-910-000	Community Exercise Prog	1,076.00	1,500.00	-	500.00	-1,000.00
10-4- 032-950-000	Concert/Eclipse Expense	-	-	-	-	0.00
10-4- 032-999-000	Miscellaneous	88.00	55.00	-	55.00	0.00
Total Emergency Mgmt		218,915.00	252,784.90	115,272.00	240,016.00	-12,768.90

PATHWAYS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 035-100-002	Salaries	80,460.00	82,274.00	40,544.00	82,274.00	0.00
10-4- 035-151-000	FICA/Medicare	5,893.00	6,293.00	2,931.00	6,293.00	0.00
10-4- 035-152-000	Health Insurance	2,922.00	3,024.00	1,520.00	3,804.00	780.00
10-4- 035-153-000	Retirement	11,394.00	11,880.00	5,855.00	11,880.00	0.00
10-4- 035-154-000	Workers Comp	3,212.00	3,374.00	990.00	3,374.00	0.00
10-4- 035-155-000	Employers Share Voluntary	-	50.00	-	50.00	0.00
10-4- 035-180-000	Cell Phone Stipend	720.00	720.00	346.00	720.00	0.00
10-4- 035-310-000	Travel	1,084.00	1,900.00	-	1,400.00	-500.00
10-4- 035-320-000	Training	401.00	1,325.00	-	-	-1,325.00
10-4- 035-330-000	Dues & Subscriptions	120.00	479.00	-	195.00	-284.00
10-4- 035-350-000	Professional Services	6,159.00	40,000.00	1,125.00	15,000.00	-25,000.00
10-4- 035-365-000	Printing & Publishing	2,160.00	10,000.00	4,412.00	5,000.00	-5,000.00
10-4- 035-402-000	Software Maint	840.00	2,940.00	3,703.00	4,620.00	1,680.00
10-4- 035-405-000	Equip/Vehicle Maint	567.00	300.00	-	200.00	-100.00
10-4- 035-451-000	Petroleum Products	240.00	425.00	201.00	250.00	-175.00
10-4- 035-501-000	Office Supplies	131.00	250.00	-	100.00	-150.00
10-4- 035-801-000	Cap Exp - Computer	-	2,000.00	-	-	-2,000.00
10-4- 035-803-000	Cap Exp - Tools/Equip	2,084.00	2,250.00	625.00	1,500.00	-750.00
10-4- 035-804-000	Cap Exp - Software	793.00	1,056.00	620.00	1,056.00	0.00
10-4- 035-902-000	Project Management	6,605.00	5,250.00	100.00	5,000.00	-250.00
10-4- 035-903-000	Public Outreach / Events	3,415.00	4,850.00	260.00	4,500.00	-350.00
10-4- 035-904-000	Transportation Choice	17,204.00	16,880.00	670.00	12,000.00	-4,880.00
10-4- 035-995-000	Insurance Claims					0.00
Total Pathways		146,404.00	197,520.00	63,902.00	159,216.00	-38,304.00

FACILITIES MAINTENANCE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4-036-100-002	Salaries	224,912.00	242,448.09	116,581.00	250,597.00	8,148.91
10-4-036-151-000	FICA/Medicare	16,496.00	18,547.38	8,545.00	19,170.00	622.62
10-4-036-152-000	Health Insurance	12,556.00	10,548.00	5,306.00	13,886.00	3,338.00
10-4-036-153-000	Retirement	31,852.00	35,009.33	16,834.00	37,264.00	2,254.67
10-4-036-154-000	Workers Comp	6,453.00	9,940.30	2,513.00	7,769.00	-2,171.30
10-4-036-155-000	Employers Share Voluntary	154.00	225.00	84.00	200.00	-25.00
10-4-036-199-000	Car Allowance					0.00
10-4-036-200-000	Telephone	5,597.00	7,428.00	3,189.00	6,700.00	-728.00
10-4-036-240-000	Utilities - Water Bills	5,246.00	7,800.00	2,045.00	6,000.00	-1,800.00
10-4-036-240-001	Courthouse Utilities	44,539.00	53,360.00	9,943.00	45,000.00	-8,360.00
10-4-036-240-002	Social Services Utilities	9,658.00	8,080.00	4,006.00	8,080.00	0.00
10-4-036-240-003	Administration Utilities	26,439.00	24,500.00	8,589.00	25,000.00	500.00
10-4-036-240-004	Old Library Utilities	3,601.00	3,120.00	1,881.00	3,600.00	480.00
10-4-036-240-005	Jail Utilities	43,799.00	41,300.00	17,920.00	42,000.00	700.00
10-4-036-240-006	Adams Canyon Utilities	8,891.00	7,570.00	3,192.00	8,000.00	430.00
10-4-036-240-008	PH Utilities	18,069.00	18,240.00	6,787.00	16,000.00	-2,240.00
10-4-036-240-009	Septic Dump Utilities	4,227.00	4,000.00	1,330.00	4,000.00	0.00
10-4-036-240-011	Emp Hsng Utilities	12,446.00	12,276.00	4,056.00	16,000.00	3,724.00
10-4-036-240-012	Daycare Utilities				-	0.00
10-4-036-240-013	SAR Utilities	15,435.00	13,000.00	3,604.00	13,400.00	400.00
10-4-036-240-014	EOC Utilities	9,257.00	8,070.00	3,016.00	8,750.00	680.00
10-4-036-240-015	Hansen Courthouse Utilities	6,482.00	5,880.00	2,715.00	7,600.00	1,720.00
10-4-036-290-000	Misc Rental Buildings				-	0.00
10-4-036-295-000	Janitorial Services	16,823.00	19,982.00	7,840.00	17,643.88	-2,338.12
10-4-036-295-001	Courthouse Janitorial	68,386.00	76,062.00	34,636.00	59,486.00	-16,576.00
10-4-036-295-002	Social Services Janitorial	18,230.00	20,300.00	9,725.00	18,900.00	-1,400.00
10-4-036-295-003	Administration Janitorial	55,215.00	57,703.00	28,110.00	45,600.00	-12,103.00
10-4-036-295-004	Old Library Janitorial	22,972.00	28,500.00	11,685.00	24,400.00	-4,100.00
10-4-036-295-005	Jail Janitorial	23,963.00	26,131.00	12,060.00	27,180.00	1,049.00
10-4-036-295-008	PH Janitorial	50,158.00	52,700.00	25,968.00	48,600.00	-4,100.00
10-4-036-295-009	Septic Dump Janitorial		250.00			-250.00
10-4-036-295-011	Emp Hsng Janitorial	1,810.00	3,000.00	1,279.00	2,400.00	-600.00
10-4-036-295-012	Daycare Janitorial				-	0.00
10-4-036-295-013	SAR Janitorial	8,934.00	9,700.00	3,380.00	7,870.00	-1,830.00
10-4-036-295-014	EOC Janitorial	6,705.00	8,000.00	2,940.00	9,432.00	1,432.00
10-4-036-295-015	Fed Ctse Janitorial	15,600.00	17,400.00	7,800.00	5,900.00	-11,500.00
10-4-036-310-000	Travel	322.00	1,600.00	35.00	-	-1,600.00
10-4-036-320-000	Training	641.00	1,600.00		1,000.00	-600.00
10-4-036-402-000	Software Maint		15,881.00	9,498.00	8,200.00	-7,681.00
10-4-036-450-000	Vehicle Pool Costs	3,125.00	7,500.00	3,302.00	3,000.00	-4,500.00
10-4-036-500-000	Custodial Supplies	9,134.00	15,000.00	1,846.00	9,000.00	-6,000.00
10-4-036-500-001	Courthouse Supplies	15,268.00	10,000.00	4,786.00	7,500.00	-2,500.00
10-4-036-500-002	Social Services Supplies	8,295.00	7,360.00	2,162.00	5,190.00	-2,170.00
10-4-036-500-003	Administration Supplies	10,126.00	8,000.00	4,099.00	6,300.00	-1,700.00
10-4-036-500-004	Old Library Supplies	1,279.00	800.00	511.00	680.00	-120.00
10-4-036-500-005	Jail Supplies	9,824.00	7,500.00	2,650.00	5,000.00	-2,500.00
10-4-036-500-008	PH Supplies	3,121.00	2,500.00	1,600.00	2,500.00	0.00
10-4-036-500-009	Septic Dump Supplies	112.00	1,200.00		170.00	-1,030.00
10-4-036-500-011	Emp Hsng Supplies	7,910.00	4,000.00	2,703.00	4,000.00	0.00
10-4-036-500-012	Day Care Supplies	884.00	2,500.00	657.00	850.00	-1,650.00
10-4-036-500-013	SAR Supplies	3,641.00	1,500.00	560.00	850.00	-650.00
10-4-036-500-014	EOC Supplies	475.00	1,000.00	389.00	680.00	-320.00
10-4-036-500-016	Juvenile Crisis Shelter Mnt		500.00		200.00	-300.00
10-4-036-501-000	Gensem Maint	7,740.00	8,000.00	2,291.00	4,000.00	-4,000.00

FACILITIES MAINTENANCE		FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION					
10-4- 036-800-000	Capital Expense	32,160.00	29,970.00	19,096.00	10,000.00	-19,970.00
10-4- 036-801-000	Cap Exp - Computers	4,121.00	2,000.00	2,174.00	-	-2,000.00
10-4- 036-803-000	Cap Exp - Equipment	6,170.00	4,000.00		850.00	-3,150.00
10-4- 036-900-000	Independent Contracts	30,890.00	50,000.00	1,113.00	48,000.00	-2,000.00
10-4- 036-900-001	Courthouse Ind Contracts	50,426.00	20,000.00	8,371.00	19,000.00	-1,000.00
10-4- 036-900-002	Social Service Ind Contracts	16,356.00	3,000.00	7,439.00	2,000.00	-1,000.00
10-4- 036-900-003	Admin Ind Contracts	24,561.00	23,000.00	7,281.00	22,000.00	-1,000.00
10-4- 036-900-004	Old Library Ind Contracts	7,301.00	2,500.00	3,356.00	4,000.00	1,500.00
10-4- 036-900-005	Jail Ind Contracts	42,040.00	30,000.00	15,939.00	39,000.00	9,000.00
10-4- 036-900-008	PH Independent Contracts	9,059.00	10,000.00	6,942.00	15,000.00	5,000.00
10-4- 036-900-009	Septic Dump Ind Contracts	4,612.00	1,500.00	966.00	1,000.00	-500.00
10-4- 036-900-011	Emp Hsng Ind Contracts	22,250.00	30,000.00	16,415.00	33,900.00	3,900.00
10-4- 036-900-012	Daycare Ind Contracts	26,478.00	22,500.00	1,860.00	21,500.00	-1,000.00
10-4- 036-900-013	SAR Ind Contracts	3,602.00	6,000.00		5,000.00	-1,000.00
10-4- 036-900-014	EOC Ind Contracts	10,279.00	6,000.00	1,727.00	6,500.00	500.00
10-4- 036-901-000	Maintenance Contracts	5,473.00	6,000.00	5,111.00	5,000.00	-1,000.00
10-4- 036-901-001	Courthouse Maint	18,882.00	21,500.00	10,193.00	20,500.00	-1,000.00
10-4- 036-901-002	Social Service Maint	4,709.00	4,600.00	2,120.00	3,600.00	-1,000.00
10-4- 036-901-003	Administration Maint	11,555.00	11,650.00	7,041.00	10,650.00	-1,000.00
10-4- 036-901-004	Old Library Maint	2,058.00	1,600.00	890.00	600.00	-1,000.00
10-4- 036-901-005	Jail Maint	6,017.00	8,000.00	3,949.00	7,000.00	-1,000.00
10-4- 036-901-008	PH Maintenance Contracts	3,604.00	5,825.00	3,836.00	4,825.00	-1,000.00
10-4- 036-901-009	Septic Dump Maint	1,265.00	1,400.00	583.00	400.00	-1,000.00
10-4- 036-901-011	Emp Hsng Maint Contracts	1,555.00	6,900.00	1,333.00	5,900.00	-1,000.00
10-4- 036-901-012	Daycare Maint	18,370.00	19,560.00	4,410.00	18,560.00	-1,000.00
10-4- 036-901-013	SAR Maint	1,492.00	2,125.00	2,134.00	1,125.00	-1,000.00
10-4- 036-901-014	EOC Maint	2,862.00	4,700.00	3,598.00	3,700.00	-1,000.00
10-4- 036-902-000	Exterior Painting		3,000.00	750.00		-3,000.00
10-4- 036-950-000	WAM Grant Repayment				-	0.00
10-4- 036-995-000	Insurance Claims				-	0.00
10-4- 036-999-000	Miscellaneous					0.00
Total Facilities Mainentance		1,244,949.00	1,284,841.10	543,275.00	1,175,157.88	-109,683.22

CAPITAL PROJECTS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 037-900-000	Transfer to Fund 37	9,585,615.00	5,966,285.00	5,966,285.00	-	-5,966,285.00
10-4- 037-900-001	Energy Mitigation Transfer	1,007,232.00		46,775.00	30,000.00	
10-4- 037-900-002	Pathways Transfer	68,760.00		53,338.00	-	0.00
Total Capital Projects		10,661,607.00	5,966,285.00	6,066,398.00	30,000.00	-5,936,285.00
GENERAL PROJECTS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 038-900-000	Animal Shelter Contribution	97,261.00	114,057.00	43,686.00	119,025.00	4,968.00
10-4- 038-902-000	Air Quality/Stove Rebates	2,800.00	7,200.00		4,500.00	-2,700.00
10-4- 038-903-000	Energy Conservation Works	35,000.00	35,000.00		28,000.00	-7,000.00
10-4- 038-906-000	GIS	70,778.00	96,900.00	24,453.00	77,900.00	-19,000.00
10-4- 038-910-000	Litigation	57,683.00		46,572.00	-	0.00
10-4- 038-917-000	Land Lease	11,117.00	12,000.00	11,395.00	12,500.00	500.00
Total General Projects		274,639.00	265,157.00	126,106.00	241,925.00	-23,232.00
CONTINGENCY						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 099-900-000	General Contingency		1,968,500.00		1,390,833.00	-577,667.00
Total Contingency Fund		-	1,968,500.00	-	1,390,833.00	-577,667.00
GENERAL FUND RESERVE						
DESCRIPTION		FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
10-4- 100-900-000		Operations Stabilization	68,190.00	400,558.00		-400,558.00
10-4- 100-901-000		Emergency Disaster Rsv				0.00
Total Reserve Fund		68,190.00	400,558.00	0.00	-	-400,558.00

FIRE FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
11-4-011-200-000	Telephone Communications	24,854.00	16,044.00	8,295.00	17,853.00	1,809.00
11-4-011-200-001	Prevention Communicaitons	137.00	2,880.00	988.00	3,136.00	256.00
11-4-011-240-000	Utilities	68,140.00	79,012.00	20,045.00	68,058.00	-10,954.00
11-4-011-310-000	Government Meetings	1,720.00	2,502.00	627.00	2,500.00	-2.00
11-4-011-310-001	Prevention Travel		2,500.00	510.00	2,135.00	-365.00
11-4-011-320-000	Training	36,905.00	35,475.00	24,674.00	25,950.00	-9,525.00
11-4-011-320-001	Prevention Training		4,829.00	196.00	3,224.00	-1,605.00
11-4-011-330-000	Dues & Subscriptions	4,213.00	2,299.00		2,574.00	275.00
11-4-011-330-001	Prevention dues		2,368.00	1,841.00	2,335.00	-33.00
11-4-011-350-000	Professional Services	15,388.00	13,280.00	4,299.00	10,900.00	-2,380.00
11-4-011-350-001	Prevention Prof Services		3,500.00	288.00	2,600.00	-900.00
11-4-011-360-000	Health & Wellness	15,288.00	22,025.00	1,320.00	16,150.00	-5,875.00
11-4-011-401-000	Apparatus Maint	43,402.00	34,720.00	14,607.00	32,220.00	-2,500.00
11-4-011-405-000	Equip Maint	28,294.00	39,173.00	15,122.00	32,554.00	-6,619.00
11-4-011-460-000	Building Maint	103,339.00	88,064.00	68,318.00	70,708.00	-17,356.00
11-4-011-503-000	Fire Supplies	118,537.00	106,887.00	53,598.00	83,171.00	-23,716.00
11-4-011-503-001	Prevention supplies		2,550.00	1,473.00	1,725.00	-825.00
11-4-011-803-000	Capital-Equipment	221,508.00	294,870.00	190,674.00	144,550.00	-150,320.00
11-4-011-804-000	Capital-Station Const				3,800,000.00	3,800,000.00
11-4-011-805-000	Capital-Vehicle				0	0.00
11-4-011-805-001	Capital-Apparatus	156,825.00	185,000.00		0	-185,000.00
11-4-011-806-000	CapitalBuilding Repair	250,000.00	235,000.00	4,506.00	0.00	-235,000.00
11-4-011-902-000	Emerg. Suppression Prem		34,180.00	34,180.00	39,437.00	5,257.00
11-4-011-906-000	Fire Uniforms	15,702.00	13,560.00	6,985.00	13,511.00	-49.00
11-4-011-907-000	Petroleum Products	20,754.00	20,040.00	8,349.00	21,528.00	1,488.00
11-4-011-990-000	Donated Funds	92,716.00		11,964.00	0	0.00
11-4-011-992-000	Emergency Oper/Supressio	4,308.00	25,000.00	31,760.00	25,000.00	0.00
11-4-011-994-000	Wildland Coop Fire					0.00
11-4-011-995-000	Insurance Claims					0.00
11-4-011-996-000	Reserves for Replacement					0.00
11-4-011-999-000	Miscellaneous					0.00
Total Fire Fund		1,222,030.00	1,265,758.00	504,619.00	4,421,819.00	3,156,061.00

COUNTY GRANT FUND		FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION					
12-4-012-005-001	DUI / Speed	14,393.00	10,000.00	20,863.00	9,844.00	-156.00
12-4-012-005-002	Forest Svc/Campground	10,150.00	11,000.00	9,380.00	10,500.00	-500.00
12-4-012-005-006	EUDL Grant		2,370.00		2,683.00	313.00
12-4-012-005-008	DOJ BP Vest Grant	5,899.00				0.00
12-4-012-011-002	SFA 2015 Fire			3,008.00	5,000.00	5,000.00
12-4-012-012-002	Drug Ct St of WY	60,178.00	38,554.00	20,393.00	48,193.00	9,639.00
12-4-012-013-100	RERT Grant	5,510.00		7,931.00	5,000.00	5,000.00
12-4-012-013-101	17-GPD-RR8-RR-HRT17	1,080.00			20,000.00	20,000.00
12-4-012-013-102	18-SHSP-RR8-RR-HRT18		30,000.00	63,000.00		-30,000.00
12-4-012-013-104	19-SHSP-RR8-RR-HRT19				61,891.00	61,891.00
12-4-012-013-105	19-SHSP-RR8-RR-HEM19				22,908.00	22,908.00
12-4-012-013-150	Cares Act Relief				13,557.00	13,557.00
12-4-012-014-002	High Risk Rural Roads					0.00
12-4-012-016-004	TANF Climb Grant - 2018	12,324.00				0.00
12-4-012-016-005	DFS Juvenile Svcs Bd 2020	30,602.00	19,750.00	3,853.00		-19,750.00
12-4-012-016-006	TANF / CPI 2019	54,318.00	16,870.00	15,051.00		-16,870.00
12-4-012-016-007	TANF / CPI 2020			3,575.00		0.00
12-4-012-018-001	PH MCH/MFH	132,068.00	132,145.00	72,727.00	138,325.00	6,180.00
12-4-012-018-002	PH TANF	87,212.00	89,716.00	37,050.00	89,716.00	0.00
12-4-012-018-003	PH All Hazards	112,000.00	92,000.00	28,880.00	107,000.00	15,000.00
12-4-012-018-004	PH Misc	11,875.00		3,133.00		0.00
12-4-012-018-006	PH Title X Family Planning	3,023.00	20,000.00	5,716.00		-20,000.00
12-4-012-018-007	PH Prevention Grant	104,624.00	132,001.00	69,377.00	167,065.00	35,064.00
12-4-012-018-010	PH Communicable Disease	29,118.00	226,333.00	25,336.00	197,300.00	-29,033.00
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	25,000.00	25,000.00		25,000.00	0.00
12-4-012-020-046	16-GPD-TET-SC-HSG16	2,600.00				0.00
12-4-012-020-048	17-GPD-TET-SC-HSG17	15,108.00				0.00
12-4-012-025-001	WIC	6,410.00	10,930.00	1,106.00	11,246.00	316.00
12-4-012-027-002	Historic Preservation					0.00
12-4-012-027-003	START SLIB					0.00
12-4-012-027-017	CSBG Tripartite Board 2018	11,708.00				0.00
12-4-012-027-018	CSBG Tripartite Board 2019	35,801.00		3,291.00		0.00
12-4-012-030-001	SLIB - Transfer Station	388,443.00				0.00
12-4-012-032-007	17-GPD-TET-EM-GCF17	42,000.00				0.00
12-4-012-032-008	18-SHSP-TET-SC-HRP18					0.00
12-4-012-032-009	18-GPD-TET-EM-GCF18	33,517.00			167,300.00	167,300.00
12-4-012-032-010	19-GPD-TET-EM-GCF19					0.00
12-4-012-032-011	19-SHSP-TET-SC-HRP19				69,000.00	69,000.00
12-4-012-037-028	SLIB - Landfill Closure	822,684.00	960,881.00	1,200,299.00	732,431.00	-228,450.00
Total Grant Fund		2,067,245.00	1,827,150.00	1,598,769.00	1,913,559.00	86,409.00

FIRE / EMS FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
13-4-013-100-001	Fire / EMS Chief	97,350.00	99,354.00	50,363.00	102,000.00	2,646.00
13-4-013-100-002	Staff Salaries	616,701.00	711,637.00	351,360.00	750,577.00	38,940.00
13-4-013-100-003	Electrical Inspector	68,463.00	66,375.00	35,856.00	78,348.00	11,973.00
13-4-013-100-004	Electrical Inspector Staff	67,380.00	65,366.00	35,231.00	74,664.00	9,298.00
13-4-013-100-005	EMS Salaries	1,258,328.00	1,385,083.00	697,451.00	1,544,796.00	159,713.00
13-4-013-100-006	EMS Overtime	133,488.00	126,468.00	61,990.00	126,300.00	-168.00
13-4-013-100-007	Call Pay	56,089.00	70,000.00	15,370.00	70,000.00	0.00
13-4-013-100-008	RERT Pay	700.00	2,880.00	720.00	1,800.00	-1,080.00
13-4-013-100-009	Wildland Pay	64,607.00	50,000.00	32,143.00	12,500.00	-37,500.00
13-4-013-151-000	FICA/Medicare	68,370.00	95,344.00	36,277.00	89,762.00	-5,582.00
13-4-013-152-000	Health Insurance	470,051.00	609,216.00	272,305.00	653,364.00	44,148.00
13-4-013-153-000	Retirement	267,514.00	326,751.00	159,621.00	356,755.00	30,004.00
13-4-013-154-000	Workers Comp	87,392.00	125,551.00	31,785.00	116,260.00	-9,291.00
13-4-013-155-000	Employers Share Voluntary	2,549.00	4,937.00	1,421.00	5,153.00	216.00
13-4-013-180-000	Cell Phone Allowance	3,181.00	3,600.00	1,806.00	4,320.00	720.00
13-4-013-200-000	EMS Communications	9,678.00	11,374.00	2,906.00	10,474.00	-900.00
13-4-013-210-000	SO Dispatch/Comm Chgs	148,230.00	224,017.00	48,453.00	186,000.00	-38,017.00
13-4-013-310-000	EMS Meetings/Travel	26,410.00	19,808.00	3,242.00	5,560.00	-14,248.00
13-4-013-320-000	EMS Training	36,599.00	21,553.00	7,657.00	6,998.00	-14,555.00
13-4-013-320-001	Paramedic Training Grant	7,418.00				0.00
13-4-013-330-000	EMS Dues & Subscriptions		88.00		588.00	500.00
13-4-013-330-001	EMS Billing Fees	65,000.00	67,200.00	30,423.00	63,600.00	-3,600.00
13-4-013-350-000	EMS Prof Services	26,207.00	38,608.00	11,740.00	30,340.00	-8,268.00
13-4-013-360-000	EMS Health & Wellness	12,993.00	19,284.00	4,462.00	12,600.00	-6,684.00
13-4-013-401-000	Apparatus Maint	24,655.00	19,980.00	3,797.00	16,910.00	-3,070.00
13-4-013-403-000	IT Maint	20,941.00	30,037.00	16,639.00	30,707.00	670.00
13-4-013-405-000	Equip Maintenance	10,217.00	15,008.00	13,129.00	12,006.00	-3,002.00
13-4-013-503-000	EMS Supplies	55,683.00	55,932.00	26,679.00	57,200.00	1,268.00
13-4-013-700-000	Liability Insurance				-	0.00
13-4-013-701-000	Insurance Health & Life	45,198.00	49,467.00	8,398.00	46,467.00	-3,000.00
13-4-013-800-002	Sta 6 EMS Addition				-	0.00
13-4-013-801-000	Cap Exp - Computers	10,449.00	9,650.00	2,500.00	6,000.00	-3,650.00
13-4-013-803-000	Cap Exp - Equipment	39,559.00	5,500.00	2,641.00	-	-5,500.00
13-4-013-805-000	Cap Exp - Ambulance	193,728.00			-	0.00
13-4-013-806-000	Cap Exp - Electrical Insp Veh	32,951.00			-	0.00
13-4-013-900-000	Winter Banquet				-	0.00
13-4-013-901-000	Idaho Emerg Svc Contract	212,204.00	215,000.00	203,502.00	210,485.00	-4,515.00
13-4-013-902-000	Fire Emerg Supression				-	0.00
13-4-013-903-000	Cafeteria AdminFee	128.00	180.00	57.00	180.00	0.00
13-4-013-904-000	Vol Firemans Retirement	8,985.00	11,700.00	3,135.00	10,320.00	-1,380.00
13-4-013-905-000	Electrical Inspector Exp	9,299.00	11,160.00	8,086.00	9,180.00	-1,980.00
13-4-013-906-000	EMS Uniforms	13,858.00	9,856.00	3,193.00	7,460.00	-2,396.00
13-4-013-907-000	Petroleum Products	12,905.00	13,254.00	5,430.00	12,420.00	-834.00
13-4-013-910-000	Wildland Reimbursement	3,965.00	3,150.00	3,729.00	-	-3,150.00
13-4-013-912-000	Am Heart Assoc - Equip				-	0.00
13-4-013-990-000	Donated Funds				-	0.00
13-4-013-997-000	Reserve				-	0.00
13-4-013-999-000	Miscellaneous	14,550.00			-	0.00
Total FIRE/EMS Fund		4,303,973.00	4,594,368.00	2,193,497.00	4,722,094.00	127,726.00

SPECIFIC PURPOSE TAX FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
14-4-014-128-000	2017 SPET Fire-EMS	4,114,243.00			-4,114,243.00	
14-4-014-129-000	2017 SPET St. Johns	8,616,637.00			-8,616,637.00	
14-4-014-130-000	2017 SPET P&R Renovation	909,387.00			-909,387.00	
14-4-014-131-000	2017 SPET P&R Housing				0.00	
14-4-014-132-000	2017 SPET CWC				0.00	
14-4-014-133-000	2017 SPET Town of Jackson				0.00	
14-4-014-134-000	2019 SPET Community Hsn		250,000.00		250,000.00	
14-4-014-135-000	2019 SPET History Museum		150,000.00		150,000.00	
14-4-014-136-000	2019 SPET TOJ Core Svc		4,755,670.00		4,755,670.00	
14-4-014-137-000	2019 SPET TOJ Gregory Ln				0.00	
14-4-014-138-000	2019 SPET TOJ Cache Ck				0.00	
Total Specific Purpose Tax Fund		-	13,640,267.00	-	5,155,670.00	-8,484,597.00

E911 FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
16-4-016-400-000	E911 Service/Maintenance	100,067.00	106,000.00	101,807.00	130,800.00	24,800.00
16-4-016-800-000	E911 Equipment		775.00			-775.00
16-4-016-900-000	E911 Expenses	42,426.00	48,420.00	16,447.00	47,904.00	-516.00
16-4-016-901-000	E911 Miscellaneous Expenses		15,800.00		11,000.00	-4,800.00
16-4-016-902-000	E911 Equipment	517,000.00	71,500.00			-71,500.00
16-4-016-990-000	Miscellaneous					0.00
16-4-016-995-000	Transfer to General Fund					0.00
16-4-016-999-000	Reserve					0.00
Total E911 Fund		659,493.00	242,495.00	118,254.00	189,704.00	-52,791.00

HOUSING DEPARTMENT FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
17-4-017-100-001	Salaries	313,618.00	361,336.86	171,919.00	362,568.00	1,231.14
17-4-017-151-000	FICA/Medicare	23,159.00	27,642.38	12,617.00	27,736.00	93.62
17-4-017-152-000	Health Insurance	73,540.00	88,032.00	44,045.00	95,460.00	7,428.00
17-4-017-153-000	Retirement	44,423.00	52,177.48	24,825.00	53,914.00	1,736.52
17-4-017-154-000	Workers comp	7,699.00	7,846.00	3,381.00	11,957.00	4,111.00
17-4-017-155-000	Employers Share voluntary	275.00	350.00	160.00	725.00	375.00
17-4-017-180-000	Cell Phone Stipend	2,881.00	2,880.00	1,385.00	2,880.00	0.00
17-4-017-200-000	Telephone	558.00	720.00	373.00	600.00	-120.00
17-4-017-220-000	Recording Fees		2,790.00	498.00	636.00	-2,154.00
17-4-017-240-000	Utilities	2,956.00	1,200.00	269.00	1,200.00	0.00
17-4-017-240-001	Utilities - Vacant Rentals	353.00				
17-4-017-310-000	Travel	1,133.00	1,560.00	122.00	3,115.00	1,555.00
17-4-017-320-000	Training	388.00	1,400.00		600.00	-800.00
17-4-017-330-000	Dues/Subscriptions	6,699.00	10,783.00	4,804.00	6,840.00	-3,943.00
17-4-017-350-000	Professional Services	56,964.00	83,650.00	33,823.00	69,400.00	-14,250.00
17-4-017-365-000	Printing/Publishing	8,009.00	6,230.00	981.00	4,359.00	-1,871.00
17-4-017-501-000	Office Supplies	3,197.00	2,380.00	1,534.00	2,790.00	410.00
17-4-017-801-000	Cap Exp - Computers	1,052.00	1,940.00	1,773.00	-	-1,940.00
17-4-017-802-000	Cap Exp - Furniture	2,059.00			-	0.00
17-4-017-803-000	Cap Exp - Equipment					0.00
17-4-017-804-000	Cap Exp - Software	2,278,756.00				0.00
17-4-017-900-000	Operations					0.00
17-4-017-901-000	Development					0.00
17-4-017-902-000	Reserve	29.00		14.00		0.00
17-4-017-902-001	Reserve Transfer					0.00
17-4-017-950-000	Trans Fee in Lieu - Grove II					0.00
17-4-017-999-000	Miscellaneous	1,762.00		(252.00)		0.00
Total Housing Authority Fund		2,829,510.00	652,917.72	302,271.00	644,780.00	-8,137.72

ACCOUNT NUMBER	COUNTY ROAD FUND EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
18-4-018-800-001	Restricted - Buffalo Valley				0.00	
18-4-018-800-002	Restricted - Spring Gulch				0.00	
18-4-018-800-003	Restricted - 3 Creek/S Park	380,024.00			0.00	
18-4-018-900-000	Indian Trails/Tribal Trails				0.00	
18-4-018-901-000	Swinging Bridge Repairs		15,013.00	65,000.00	65,000.00	
18-4-018-902-000	Weed & Vegetation Control			25,000.00	25,000.00	
18-4-018-903-000	Dust Control			124,400.00	124,400.00	
18-4-018-904-000	Grading/Drainage			75,000.00	75,000.00	
18-4-018-905-000	Striping			50,000.00	50,000.00	
18-4-018-906-000	PA & TC Signing			15,000.00	15,000.00	
18-4-018-907-000	Patching & Crack Sealing			110,000.00	110,000.00	
18-4-018-908-000	Spring Gulch Road Maint	8,387.00	600,000.00		-600,000.00	
18-4-018-909-000	Spring Gulch Hwy 22				0.00	
18-4-018-910-000	Cattleman's Bridge	167,169.00			0.00	
18-4-018-911-000	Asphalt Patch			10,000.00	10,000.00	
18-4-018-912-000	Sweeping			50,000.00	50,000.00	
18-4-018-913-000	Bridge/Culvert			10,000.00	10,000.00	
18-4-018-914-000	Hoback Bridge/Road	8,493.00			200,000.00	200,000.00
18-4-018-915-000	Guardrail Repair				20,000.00	20,000.00
18-4-018-916-000	Safety Projects		15,000.00	19,475.00	5,000.00	-10,000.00
18-4-018-917-000	Mosquito Creek Bridge				85,000.00	85,000.00
18-4-018-918-000	Guardrail Project				0.00	
18-4-018-919-000	Fish Creek Maint		250,000.00		-250,000.00	
18-4-018-920-000	Henry's Rd / Swinging Brdg				0.00	
18-4-018-921-000	Crush Base				25,100.00	25,100.00
18-4-018-922-000	Cattleguard Maint	160,648.00			0.00	
18-4-018-923-000	Rockfall Maint				0.00	
18-4-018-924-000	Batch Plant Road	11,770.00			0.00	
18-4-018-990-000	CRF Road Projects/Prof Svc:	3,013.00	40,000.00	1,960.00	25,000.00	-15,000.00
18-4-018-991-000	County Road Chip Seal				-	0.00
18-4-018-992-000	County Road Seal Coats	10,474.00	60,000.00	43,825.00	60,000.00	0.00
18-4-018-995-000	Reserve/Operations				0.00	
18-4-018-996-000	Reserve/Capital Restricted				0.00	
Total County Road Fund		749,978.00	965,000.00	80,273.00	954,500.00	-10,500.00

ACCOUNT NUMBER	PARKS & REC FUND EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
19-4-019-100-002	Administration Salaries	176,692.00	215,527.40	99,640.00	228,603.00	13,075.60
19-4-019-100-003	Rec Center Salaries	659,871.00	813,615.00	353,911.00	792,727.00	-20,888.00
19-4-019-100-004	Parks Salaries	730,772.00	845,672.30	411,114.00	829,158.00	-16,514.30
19-4-019-100-005	Programs Salaries	710,541.00	894,994.10	401,536.00	674,621.00	-220,373.10
19-4-019-100-006	River Salaries	78,166.00	92,178.90	46,447.00	70,941.00	-21,237.90
19-4-019-151-000	FICA/Medicare	177,324.00	218,234.50	99,045.00	147,554.00	-70,680.50
19-4-019-152-000	Health Insurance	489,520.00	531,264.00	251,045.00	529,572.00	-1,692.00
19-4-019-153-000	Retirement	252,961.00	310,484.90	143,590.00	286,815.00	-23,669.90
19-4-019-154-000	Workers Comp	74,563.00	86,330.00	29,838.00	60,611.00	-25,719.00
19-4-019-155-000	Employers Share Voluntary	2,130.00	2,500.00	1,193.00	3,858.00	1,358.00
19-4-019-200-000	Administration	41,072.00	50,131.00	11,966.00	24,775.00	-25,356.00
19-4-019-200-310	Admin Travel	2,326.00	2,525.00	1,801.00	-	-2,525.00
19-4-019-200-320	Admin Training	1,620.00	1,175.00	-	500.00	-675.00
19-4-019-200-330	Admin Dues	1,145.00	1,320.00	875.00	820.00	-500.00
19-4-019-200-400	Admin Maint	12,626.00	15,974.00	15,028.00	21,239.00	5,265.00
19-4-019-200-500	Admin Supplies	11,249.00	12,936.00	5,563.00	11,992.00	-944.00
19-4-019-200-800	Admin Small Capital	6,113.00	6,000.00	3,086.00	2,200.00	-3,800.00
19-4-019-230-000	Bank Charges	41,048.00	55,443.00	24,296.00	59,801.00	4,358.00
19-4-019-250-000	River Management	19,701.00	47,835.00	12,869.00	32,931.00	-14,904.00
19-4-019-250-310	River Management Travel	-	-	-	-	0.00
19-4-019-250-320	River Management Training	800.00	-	-	-	-800.00
19-4-019-250-330	River Management Dues	50.00	50.00	50.00	50.00	0.00
19-4-019-250-400	River Management Maint	2,296.00	1,704.00	2.00	1,500.00	-204.00
19-4-019-250-500	River Management Supplies	28.00	4,053.00	113.00	3,355.00	-698.00
19-4-019-250-800	River Management Sm Cap	300.00	-	333.00	-	-300.00
19-4-019-300-000	Rec Center	330,355.00	340,060.00	135,278.00	362,103.00	22,043.00
19-4-019-300-310	Rec Center Travel	1,953.00	4,770.00	339.00	1,200.00	-3,570.00
19-4-019-300-320	Rec Center Training	797.00	3,434.00	962.00	2,020.00	-1,414.00
19-4-019-300-330	Rec Center Dues	30.00	-	100.00	100.00	0.00
19-4-019-300-400	Rec Center Maint	105,908.00	54,420.00	31,281.00	48,410.00	-6,010.00
19-4-019-300-500	Rec Center Supplies	62,871.00	75,335.00	34,875.00	77,425.00	2,090.00
19-4-019-300-800	Rec Center Small Capital	9,344.00	10,185.00	6,217.00	15,100.00	4,915.00
19-4-019-400-000	Parks	375,375.00	350,205.00	191,966.00	292,528.00	-57,677.00
19-4-019-400-310	Parks Travel	1,575.00	4,497.00	749.00	500.00	-3,997.00
19-4-019-400-320	Parks Training	3,790.00	5,290.00	3,137.00	500.00	-4,790.00
19-4-019-400-330	Parks Dues	1,371.00	-	175.00	900.00	0.00
19-4-019-400-400	Parks Maint	248,488.00	223,302.00	97,285.00	168,685.00	-54,617.00
19-4-019-400-500	Parks Supplies	28,529.00	34,290.00	12,483.00	26,205.00	-8,085.00
19-4-019-400-800	Parks Small Capital	19,411.00	27,290.00	14,268.00	2,500.00	-24,790.00
19-4-019-500-000	Programs	267,227.00	280,884.00	129,883.00	58,893.00	-221,991.00
19-4-019-500-310	Programs Travel	7,712.00	8,132.00	3,139.00	-	-8,132.00
19-4-019-500-320	Programs Training	5,209.00	4,774.00	1,163.00	-	-4,774.00
19-4-019-500-330	Programs Dues	360.00	1,250.00	-	1,385.00	135.00
19-4-019-500-400	Programs Maint	14,431.00	16,564.00	7,366.00	14,000.00	-2,564.00
19-4-019-500-500	Programs Supplies	20,712.00	38,659.00	12,769.00	30,250.00	-8,409.00
19-4-019-500-800	Programs Small Capital	5,200.00	-	4,092.00	-	-5,200.00
19-4-019-600-000	Capital Projects	115,188.00	207,000.00	19,922.00	45,000.00	-162,000.00
19-4-019-600-001	Energy Mitigation SPET	291,398.00	-	-	-	0.00
19-4-019-700-000	General Projects	2,097,847.00	2,595,048.00	1,190,822.00	-	-2,595,048.00
19-4-019-701-000	SPET Construction	-	-	-	-	0.00
19-4-019-800-000	Capital Equipment	293,446.00	201,600.00	145,677.00	-	-201,600.00
19-4-019-900-000	Lodging Tax Cap - TC Only	-	-	-	-	0.00
19-4-019-903-000	Cafeteria Plan/Admin Fee	171.00	-	67.00	-	0.00
19-4-019-903-000	Rental Deposit Refund	-	-	-	-	0.00
19-4-019-950-000	Grants	-	-	-	-	0.00
19-4-019-950-001	LWCF Grants	-	-	-	-	0.00
19-4-019-950-002	State Trails Grant	-	-	-	-	0.00
19-4-019-990-000	Donated Funds	-	-	-	-	0.00
19-4-019-995-001	Escrowed Funds - Exaction	-	-	-	-	0.00
19-4-019-995-002	Escrowed Funds - Melody	-	-	-	-	0.00
19-4-019-997-001	Use of Reserve	-	-	-	-	0.00
19-4-019-998-000	Insurance Claims	7,660.00	-	-	-	0.00
19-4-019-999-000	Miscellaneous Expenses	-	-	-	-	0.00
Total Parks & Rec Fund		7,802,972.00	8,704,236.10	3,957,256.00	4,931,327.00	-3,772,909.10

WILSON REC PROJ SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
28-4- 028- 100- 000	Design/Permitting					0.00
28-4- 028- 200- 000	Construction			54,380.00	225,000.00	225,000.00
28-4- 028- 900- 000	Miscellaneous	240.00				0.00
28-4- 028- 901- 000	Land Xfer Application/Consult					0.00
28-4- 028- 902- 000	River Mgmt Consultant					0.00
28-4- 028- 950- 000	BLM #13 Consultant	6,573.00	150,000.00			-150,000.00
28-4- 028- 951- 000	BLM #13 Development					0.00
28-4- 028- 999- 000	Contingency					0.00
Total Wilson Rec Proj SPET		6,813.00	150,000.00	54,380.00	225,000.00	75,000.00

INTEGRATED SOLID WASTE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
30-4-030-100-002	Salaries	691,139.00	801,951.00	379,704.00	775,338.00	-26,613.00
30-4-030-151-000	FICA/Medicare	52,199.00	61,339.04	27,630.00	59,316.00	-2,023.04
30-4-030-152-000	Health Insurance	172,395.00	183,840.00	92,840.00	191,196.00	7,356.00
30-4-030-153-000	Retirement	93,275.00	110,420.80	52,881.00	115,299.00	4,878.20
30-4-030-154-000	Workers Comp	18,466.00	32,879.84	6,516.00	28,669.00	-4,210.84
30-4-030-155-000	Employers Share Voluntary	783.00	820.00	306.00	820.00	0.00
30-4-030-156-000	Cafeteria Admin Fee					0.00
30-4-030-180-000	Cell Phone Stipend	1,918.00	2,340.00	878.00	2,640.00	300.00
30-4-030-200-000	TTS Telephone	2,649.00	2,800.00	1,485.00	2,800.00	0.00
30-4-030-200-001	JCR Telephone	1,139.00	3,804.00	566.00	1,200.00	-2,604.00
30-4-030-227-000	JCR Postage	781.00	800.00	32.00	500.00	-300.00
30-4-030-227-001	JCR Freight	67,072.00	60,000.00	33,361.00	50,000.00	-10,000.00
30-4-030-230-000	Bank Charges	18,286.00	24,000.00	16,741.00	45,000.00	21,000.00
30-4-030-240-000	TTS Utilities	6,169.00	3,000.00	2,605.00	7,000.00	4,000.00
30-4-030-240-001	JCR Utilities	32,460.00	38,340.00	10,156.00	38,340.00	0.00
30-4-030-310-000	JCR Travel	5,250.00	6,469.00	1,906.00	2,500.00	-3,969.00
30-4-030-320-000	JCR Training/Seminars	3,380.00	4,845.00	860.00	2,000.00	-2,845.00
30-4-030-320-001	JCR HHW Cert Courses	1,300.00	1,400.00		1,400.00	0.00
30-4-030-330-000	JCR Dues / Memberships	789.00	2,000.00	1,377.00	1,925.00	-75.00
30-4-030-350-000	JCR Professional Services	130,819.00	18,100.00	34,920.00	18,100.00	0.00
30-4-030-365-000	JCR Advertising	28,366.00	21,506.00	12,454.00	21,956.00	450.00
30-4-030-365-001	JCR HHW Advertising/PR	4,321.00	6,010.00	1,730.00	5,288.00	-722.00
30-4-030-366-000	JCR Education/Outreach	37,756.00	20,004.00	2,248.00	5,000.00	-15,004.00
30-4-030-366-001	Bag Ord Ed/Outreach		41,239.00	36,083.00	30,000.00	-11,239.00
30-4-030-405-000	JCR Repairs, Maint/Equip	49,777.00	80,000.00	24,822.00	50,000.00	-30,000.00
30-4-030-451-000	JCR Fuel	18,420.00	18,000.00	7,694.00	19,000.00	1,000.00
30-4-030-501-000	JCR Office Supplies	7,237.00	7,000.00	3,845.00	8,200.00	1,200.00
30-4-030-502-000	JCR Bailing Wire	7,911.00	10,400.00	5,619.00	9,400.00	-1,000.00
30-4-030-503-000	JCR Operations Supplies	3,854.00	6,000.00	3,722.00	6,000.00	0.00
30-4-030-801-000	Cap Exp - Computer	4,688.00	4,800.00	2,853.00	2,575.00	-2,225.00
30-4-030-802-000	Cap Exp - Furniture	599.00		370.00	0	0.00
30-4-030-803-000	Cap Exp - Equipment	22,203.00	351,100.00	7,874.00	200,000.00	-151,100.00
30-4-030-804-000	Cap Exp - Software	2,766.00	3,290.00	2,478.00	4,404.00	1,114.00
30-4-030-805-000	Cap Exp - Site Impvts	534.00	724,400.00	688,169.00	8,000.00	-716,400.00
30-4-030-900-000	TTS Gen Site Exc/Maint	27,168.00	30,000.00	77,251.00	35,000.00	5,000.00
30-4-030-900-001	TTS Building Maintenance				0	0.00
30-4-030-901-000	TTS Scale Station/Equip	10,108.00	10,000.00	3,693.00	10,000.00	0.00
30-4-030-902-000	TTS Roadway Maint	33.00	2,500.00		0	-2,500.00
30-4-030-903-000	TTS Soil Drilling				0	0.00
30-4-030-904-000	TTS Operating Costs	21,316.00	10,000.00	5,785.00	7,000.00	-3,000.00
30-4-030-904-001	TTS Solid Waste Disposal	1,223,954.00	1,249,200.00	611,879.00	1,047,700.00	-201,500.00
30-4-030-904-002	TTS Transfer Station	1,533,356.00	1,591,161.00	719,146.00	1,435,894.00	-155,267.00
30-4-030-904-003	TTS Composting	582,019.00	741,261.00	359,816.00	590,841.00	-150,420.00
30-4-030-904-004	TTS Concrete/Glass		28,000.00			-28,000.00
30-4-030-905-000	TTS Tire Program	2,944.00	3,600.00	726.00	2,800.00	-800.00
30-4-030-906-000	Compost Food Waste	61,405.00	58,650.00	32,479.00	25,000.00	-33,650.00
30-4-030-907-000	PBRO Program			1,053.00		0.00
30-4-030-911-000	TTS Grndwtr Sample/Rept	13,765.00	13,765.00	5,053.00	15,265.00	1,500.00
30-4-030-950-000	JCR OCC Hauling	191,229.00	183,000.00	80,916.00	160,000.00	-23,000.00
30-4-030-951-000	JCR PO Recycling	24,210.00	22,298.00	9,570.00	23,664.00	1,366.00
30-4-030-952-000	JCR OCC / ONP Redemptior	934.00	4,000.00		0	-4,000.00
30-4-030-953-000	JCR Composting Workshop				0	0.00
30-4-030-954-000	JCR Aluminum Redemption	121.00	300.00	105.00	300.00	0.00
30-4-030-955-000	JCR RRR Campaign	21,564.00	22,799.00	10,299.00	0	-22,799.00
30-4-030-956-000	JCR HHW Disposal	49,712.00	56,500.00	10,528.00	56,500.00	0.00
30-4-030-957-000	JCR Ewaste	27,145.00	55,000.00	4,494.00	30,000.00	-25,000.00
30-4-030-958-000	JCR HHW Pers Prot Equip	747.00	3,000.00	647.00	3,000.00	0.00
30-4-030-959-000	JCR HHW Bulking Material	9,777.00	8,000.00	2,604.00	10,000.00	2,000.00
30-4-030-980-000	Promotion		900.00		0	-900.00
30-4-030-985-000	Bad Debt Exp					0.00
30-4-030-990-000	Cash Reserve Fund Cont					0.00
30-4-030-990-001	Cap Reserve Fund Cont					0.00
30-4-030-990-002	Landfill/Fac Reserve Cont					0.00
30-4-030-999-000	TTS Miscellaneous	1,037.00	2,200.00	1,010.00	2,200.00	0.00
30-4-030-999-001	JCR Miscellaneous	1,288.00	750.00	2,455.00	6,000.00	5,250.00
Total Solid Waste		5,292,533.00	6,749,781.68	3,404,234.00	5,175,030.00	-1,574,751.68

ACCOUNT NUMBER	LODGING TAX FUND EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
31-4- 031-100-000	START - Exist	476,814.00	716,671.00	267,363.00	436,266.00	-280,405.00
31-4- 031-150-000	START - New Capital		422,147.00	341,847.00	147,400.00	-274,747.00
31-4- 031-151-000	Grand Targhee	35,000.00	43,500.00	43,500.00	68,000.00	24,500.00
31-4- 031-200-000	Parks & Rec - Exist	355,000.00	355,000.00	177,502.00	355,000.00	0.00
31-4- 031-250-000	Parks & Rec - new					0.00
31-4- 031-300-000	Pathways - Exists					0.00
31-4- 031-350-000	Pathways - new					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					0.00
31-4- 031-500-000	Museum	150,000.00	150,000.00	62,500.00	150,000.00	0.00
31-4- 031-550-000	Global Ties Wyoming	5,000.00	6,000.00		4,800.00	-1,200.00
31-4- 031-560-000	Fish & Wildlife/Elk Refuge					0.00
31-4- 031-600-000	Public Awareness	4,350.00				0.00
31-4- 031-650-000	VMS Signs					0.00
31-4- 031-700-000	Eclipse Expense					0.00
31-4- 031-800-000	Fair Stalls		350,000.00			-350,000.00
31-4- 031-900-000	New Services - Misc					0.00
Total Lodging Tax Fund		1,176,164.00	2,193,318.00	967,712.00	1,311,466.00	-881,852.00

ACCOUNT NUMBER	COUNTY FAIR FUND EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
32-4-032-100-001	Salaries	166,880.00	214,678.88	94,037.00	218,170.00	3,491.12
32-4-032-151-000	FICA/Medicare	12,569.00	16,825.80	7,079.00	16,690.00	-135.80
32-4-032-152-000	Health Insurance	28,864.00	34,272.00	17,148.00	11,040.00	-23,232.00
32-4-032-153-000	Retirement	20,629.00	31,759.64	11,378.00	32,442.00	682.36
32-4-032-154-000	Workers Comp	5,130.00	7,774.00	1,933.00	6,441.00	-1,333.00
32-4-032-155-000	Employers Share Voluntary	209.00	205.00	131.00	436.00	231.00
32-4-032-180-000	Cell Phone Stipend	76.00	300.00	143.00	624.00	324.00
32-4-032-197-000	Overtime	913.00	4,536.00		6,287.00	1,751.00
32-4-032-200-000	Telephone	2,951.00	1,140.00	521.00	960.00	-180.00
32-4-032-227-000	Postage	210.00	450.00		330.00	-120.00
32-4-032-310-000	Travel	3,622.00	6,200.00	3,060.00	6,550.00	350.00
32-4-032-320-000	Training	782.00	2,325.00	1,089.00	2,480.00	155.00
32-4-032-330-000	Dues & Subscriptions	665.00	675.00	440.00	680.00	5.00
32-4-032-350-000	Professional Services	2,335.00			-	0.00
32-4-032-350-001	Contract Services	2,375.00	3,975.00	3,508.00	4,075.00	100.00
32-4-032-365-000	Printing & Design	463.00	1,050.00	1,008.00	-	-1,050.00
32-4-032-401-000	Office Equip Maint	3,850.00	4,320.00	1,796.00	3,288.00	-1,032.00
32-4-032-450-001	Facility Maint - Office	11,731.00	13,640.00	3,423.00	7,634.00	-6,006.00
32-4-032-450-002	Facility Maint - Heritage	69,602.00	61,956.00	17,873.00	47,740.00	-14,216.00
32-4-032-450-003	Facility Maint - Pavilion	9,376.00		3,878.00	1,800.00	1,800.00
32-4-032-450-004	Facility Maint - Rodeo	26,962.00	31,136.00	16,044.00	27,310.00	-3,826.00
32-4-032-450-005	Facility Maint - Grassy		2,750.00	274.00	1,255.00	-1,495.00
32-4-032-450-006	Facility Maint - Exhibit	11,254.00	17,740.00	4,102.00	13,614.00	-4,126.00
32-4-032-450-007	Facility Maint - Restrooms		2,040.00	209.00	2,250.00	210.00
32-4-032-450-008	Facility Maint - Other	15,177.00	17,000.00	3,458.00	12,692.00	-4,308.00
32-4-032-450-009	Facility Maint - Vehic/Equip	9,989.00	12,430.00	1,957.00	6,450.00	-5,980.00
32-4-032-501-000	Office Supplies	1,686.00	3,000.00	561.00	2,500.00	-500.00
32-4-032-503-000	Office Misc	156.00	1,300.00		200.00	-1,100.00
32-4-032-801-000	Cap Exp - Computer				0.00	
32-4-032-802-000	Cap Exp - Furniture				0.00	
32-4-032-803-000	Cap Exp - Equipment	32,041.00	52,650.00	6,228.00	-52,650.00	
32-4-032-804-000	Cap Exp - Software	654.00	963.00		-963.00	
32-4-032-805-000	Cap Exp - Vehicles				0.00	
32-4-032-806-000	Cap Exp - Construction	408,542.00	350,000.00	564.00	-350,000.00	
32-4-032-900-001	Fair - Advertising	21,635.00	26,000.00	29,179.00	13,500.00	-12,500.00
32-4-032-900-002	Fair - Events & Shows	130,556.00	148,850.00	151,755.00	2,000.00	-146,850.00
32-4-032-900-003	Fair - Contracts & Services	164,878.00	178,335.00	177,490.00	52,324.00	-126,011.00
32-4-032-900-004	Fair - Judges	5,817.00	5,650.00	2,650.00	1,150.00	-4,500.00
32-4-032-900-005	Fair - Ribbons & Awards	14,688.00	12,500.00	14,241.00	7,464.00	-5,036.00
32-4-032-900-006	Fair - Volunteers	5,377.00	10,175.00	8,111.00	600.00	-9,575.00
32-4-032-900-007	Fair - Premiums	36,500.00	36,500.00	31,203.00	-	-36,500.00
32-4-032-900-008	Fair - Maint	1,129.00	1,250.00	2,453.00	500.00	-750.00
32-4-032-900-009	Fair - Supplies	5,694.00	5,800.00	2,478.00	2,500.00	-3,300.00
32-4-032-900-010	Fair - Other Chgs & Fees	3,000.00	3,500.00	2,284.00	25.00	-3,475.00
32-4-032-900-011	Fair - Other	11,852.00	13,000.00	12,779.00	3,000.00	-10,000.00
32-4-032-903-000	Cafeteria Plan/Admin Fees	14.00		5.00	0.00	
32-4-032-910-000	Queen	2,934.00	9,125.00	558.00	4,000.00	-5,125.00
32-4-032-920-000	4-H	19,136.00	22,750.00	21,310.00	18,440.00	-4,310.00
32-4-032-950-000	Scholarships	1,500.00	1,500.00		-1,500.00	
32-4-032-990-001	Deposit Refund - Facility				0.00	
32-4-032-990-002	Deposit Refund - Fair				0.00	
32-4-032-999-000	Miscellaneous			125.00	0.00	
Total Fair Fund		1,274,403.00	1,372,026.32	658,463.00	539,441.00	-832,585.32

LANDFILL CLOSURE FUND						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
34-4-034-928-000	Geotech/Environ Mon				0.00	
34-4-034-929-000	Closure const	303,751.00	960,881.00	1,443,115.00	212,000.00	-748,881.00
34-4-034-930-000	Closure Plan/Permit	37,940.00	92,760.00	57,459.00	25,000.00	-67,760.00
34-4-034-931-000	Op & Fac Plan/Permit	365,314.00	90,785.00	55,283.00		-90,785.00
34-4-034-932-000	Facility Const	5,357,327.00	718,138.00	312,977.00	1,355,582.00	637,444.00
34-4-034-998-000	Transfer to Fund 30				0.00	
34-4-034-999-000	Miscellaneous				0.00	
Total Landfill Closing Fund		6,064,332.00	1,862,564.00	1,868,834.00	1,592,582.00	-269,982.00

2014 PATHWAYS SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
38-4- 038-900-000	South Park Loop	17,710.00	20,000.00	11,150.00	600,000.00	580,000.00
38-4- 038-999-000	Transfer to Fund 40					0.00
Total 2014 Pathways SPET Fund		17,710.00	20,000.00	11,150.00	600,000.00	580,000.00
2014 FIRE/EMS SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
39-4- 039-900-000	Design/Engineering	109,803.00		11,795.00		0.00
39-4- 039-902-000	Design/Planning/Eng St. 3					0.00
39-4- 039-904-000	Remodel/Construction St. 1	1,355,279.00	750,000.00	667,924.00		-750,000.00
Total 2014 Fire/EMS SPET Fund		1,465,082.00	750,000.00	679,719.00	-	-750,000.00
2017 PATHWAYS SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
40-4- 040-900-000	S89 Path Reallocation	647,633.00	500,000.00	195,680.00	590,699.00	90,699.00
40-4- 040-999-000	Miscellaneous					0.00
Total 2017 Pathways SPET Fund		647,633.00	500,000.00	195,680.00	590,699.00	90,699.00
2017 FIRE/EMS RENOVATION SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
41-4- 041-108-000	Land Acquisition					0.00
41-4- 041-900-000	Construction			289,650.00	3,923,266.00	
41-4- 041-999-000	Miscellaneous		6,800,000.00			-6,800,000.00
Total 2017 Fire/EMS Renovation SPET Fund		-	6,800,000.00	289,650.00	3,923,266.00	-2,876,734.00

2017 P&R RENOVATION SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
42-4-042-900-000	Mechanical Control System				0.00	
42-4-042-901-000	Pool Plaster				0.00	
42-4-042-902-000	Aquatic Mushroom				0.00	
42-4-042-903-000	General Aquatic Repair				0.00	
42-4-042-904-000	Design Build				0.00	
42-4-042-905-000	Admin/Lobby/Entrance	999,847.00	555,625.00	450.00	-555,625.00	
42-4-042-906-000	Locker Room	199,446.00	356,000.00		-356,000.00	
42-4-042-907-000	Slide Tower	127,354.00	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	273,467.00	125,000.00		-125,000.00	
42-4-042-910-000	General	355,758.00	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		1,955,872.00	1,736,625.00	450.00	-	-1,736,625.00
2017 P&R HOUSING SPET						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
43-4-043-900-000	Housing Const	1,853,349.00	1,450,000.00	687,732.00	-1,450,000.00	
43-4-043-999-000	Miscellaneous				0.00	
Total 2017 P&R Housing SPET Fund		1,853,349.00	1,450,000.00	687,732.00	-	-1,450,000.00
2019 ROAD TO ZERO WASTE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
44-4-044-900-000	Planning				125,000.00	125,000.00
44-4-044-901-000	Truck Scale Recycling				175,000.00	175,000.00
44-4-044-902-000	Depackager Compost				175,000.00	175,000.00
44-4-044-999-000	Miscellaneous				0.00	
Total 2019 Road to Zero Waste SPET Fund		-	-	-	475,000.00	475,000.00
2019 WILDLIFE CROSSINGS						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
45-4-045-900-000	Planning & Design				575,000.00	575,000.00
45-4-045-901-000	Construction				0.00	
45-4-045-902-000	Signage/Lighting				0.00	
45-4-045-999-000	Miscellaneous				0.00	
Total 2019 Wildlife Crossing SPET Fund		-	-	-	575,000.00	575,000.00
2019 P&R EXPANSION						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
46-4-046-900-000					1,897,306.00	1,897,306.00
46-4-046-901-000					0.00	
46-4-046-999-000	Miscellaneous				0.00	
Total 2019 P&R Expansion SPET Fund		-	-	-	1,897,306.00	1,897,306.00

CAPITAL FUND RESERVE						
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
37-4-037-001-002	BCC Project Planning		107,000.00	56,333.00	-107,000.00	
37-4-037-002-001	Election Equipment				0.00	
37-4-037-004-001	Assessor Vehicle				0.00	
37-4-037-004-002	Oblique Photography		175,000.00	135,223.00	-175,000.00	
37-4-037-005-001	SO Vehicles	234,822.00	141,900.00	165,682.00	-141,900.00	
37-4-037-005-002	Jail Gates				0.00	
37-4-037-005-003	Jail Elevator	57,380.00			0.00	
37-4-037-005-004	Jail Plumbing Fir Drn	7,000.00			0.00	
37-4-037-005-005	SO Security Video System				0.00	
37-4-037-005-006	SO Network IT Capital	10,000.00			43,000.00	43,000.00
37-4-037-005-007	SO Mobile Radio				0.00	
37-4-037-005-008	Jail HVAC				0.00	
37-4-037-005-009	SO Portable Radios				0.00	
37-4-037-005-010	SO Court Security				0.00	
37-4-037-005-011	SO Door Locks				0.00	
37-4-037-005-012	SO SAN Storage				0.00	
37-4-037-005-013	Jail Equip - W/D	24,468.00			0.00	
37-4-037-005-014	Jail Remodel Locker Room			630.00	0.00	
37-4-037-005-050	SAR Capital	30,036.00	69,100.00	17,955.00	-69,100.00	
37-4-037-005-051	SAR Bldg Remodel	43,694.00			0.00	
37-4-037-006-001	Attorney Copier				10,289.00	
37-4-037-007-001	Communications Capital				0.00	
37-4-037-007-002	Mobile communications				0.00	
37-4-037-008-001	Engineer Vehicles				0.00	
37-4-037-008-002	Old Library Floor/Reconfig	3,513.00			0.00	
37-4-037-008-003	Safe Wildlife Crossings	(68.00)	150,000.00	3,250.00	-150,000.00	
37-4-037-008-004	Old Library Office Move				0.00	
37-4-037-008-005	Leigh Creek Bridge Design				0.00	
37-4-037-008-006	So Park Underpass Design				0.00	
37-4-037-008-007	Hoback Jct Pk&Ride Impvt	75,000.00			-75,000.00	
37-4-037-008-008	Wilson Planning	100,000.00		134.00	-100,000.00	
37-4-037-008-009	State Line Road				0.00	
37-4-037-008-010	Structural Assessment	180,900.00			0.00	
37-4-037-008-011	Stateline Rd/Leigh Ck	660,678.00	850,000.00	300,837.00	-850,000.00	
37-4-037-008-012	Fish Creek Rd				0.00	
37-4-037-008-013	Cattlemen's Bridge	19,877.00	257,700.00	751.00	500,000.00	242,300.00
37-4-037-008-014	Alta House Drainage				0.00	
37-4-037-008-015	Traffic Modeling	97,759.00			0.00	
37-4-037-008-016	Game Creek Rd				0.00	
37-4-037-008-016	Vongontard Wildlife Fence	994.00			0.00	
37-4-037-008-018	Tribal Trails MOU	22,048.00	750,000.00	135,773.00	800,000.00	50,000.00
37-4-037-008-019	Sewer Mapping				0.00	
37-4-037-008-020	Gros Ventre Rd FLAP	150,000.00			-150,000.00	
37-4-037-008-021	Batch Plant Road			60,000.00		
37-4-037-008-022	Spring Gulch Road			50,000.00		
37-4-037-008-023	Pavement Maintenance			55,000.00		
37-4-037-009-001	Coroner Vehicles				0.00	
37-4-037-009-002	Adams Cyn Coroner Ofc Rem				0.00	
37-4-037-014-001	R&L Vehicles/Equip	15,306.00	8,500.00	7,452.00	-8,500.00	
37-4-037-014-002	Batch Plant Rd				0.00	
37-4-037-014-003	Stockpile Facilities	567,451.00	830,000.00	745,705.00	20,000.00	-810,000.00
37-4-037-014-004	Buffalo Valley Rd/Buffalo Fork				0.00	
37-4-037-014-005	BLM #10 Enhancements				0.00	
37-4-037-014-006	Paving Projects				0.00	
37-4-037-014-007	Parking Lot Sealing				0.00	
37-4-037-014-008	Survey Equipment				0.00	
37-4-037-014-009	Spring Gulch Paving	1,160.00	600,000.00	3,018.00	-600,000.00	
37-4-037-014-010	Alta North Paving	300,063.00			0.00	
37-4-037-014-011	Wilson West Paving	71,059.00		41.00	0.00	
37-4-037-014-012	Mosquito Creek Bridge Repair			85,000.00		
37-4-037-018-001	PH Vehicles	26,545.00			0.00	
37-4-037-018-002	PH Bldg Maint			10,000.00	10,000.00	
37-4-037-018-003	PH AC		30,000.00		-30,000.00	
37-4-037-021-001	IT Vehicles				0.00	
37-4-037-021-002	IT Onsite Storage		15,000.00		-15,000.00	
37-4-037-021-003	IT - Office Remodel		50,000.00	18,363.00	-50,000.00	
37-4-037-021-004	IT - Wireless Upgrade	24,808.00			29,000.00	29,000.00
37-4-037-021-005	IT - Door Access	218,668.00			0.00	
37-4-037-021-006	IT - Phone System		30,000.00		35,000.00	5,000.00
37-4-037-021-007	IT - Network Equip		45,000.00		25,000.00	-20,000.00
37-4-037-021-008	IT - MPLS Router		13,000.00		-13,000.00	
37-4-037-021-009	IT - Data Backup		75,000.00		200,000.00	125,000.00
37-4-037-021-010	IT - Computer Upgrades		25,000.00	2,087.00	-25,000.00	
37-4-037-022-001	Planning/Bldg Vehicles				0.00	
37-4-037-022-002	Planning Remodel		25,000.00		-25,000.00	
37-4-037-022-003	Planning Software		60,000.00		68,000.00	8,000.00

CAPITAL FUND RESERVE		FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
ACCOUNT NUMBER	EXPENDITURE DESCRIPTION					
37-4-037-032-002	EOC Server	10,000.00	6,813.00			-10,000.00
37-4-037-032-003	EOC Encoder/Decoder	40,016.00	6,000.00			-6,000.00
37-4-037-032-004	EOC Door Security					0.00
37-4-037-032-005	EOC Consolette Radios					0.00
37-4-037-032-006	EOC APX Portable Radio					0.00
37-4-037-032-007	EOC Repeater					0.00
37-4-037-035-001	Pathways Vehicles					0.00
37-4-037-035-002	Pathway Repair/Maint	24,092.00	36,050.00	7,165.00	30,000.00	-6,050.00
37-4-037-035-003	GTNP Connector	2,038.00				0.00
37-4-037-035-004	Signage/Pavement Marking	3,286.00	15,450.00	1,535.00	10,000.00	-5,450.00
37-4-037-035-005	Teton Pass/Old Pass Rd	124,782.00	200,000.00	84,982.00		-200,000.00
37-4-037-035-006	Culvert/Tunnel Repair	5,656.00	5,000.00			-5,000.00
37-4-037-035-007	Melody Internal Repair	10,357.00	60,000.00	8,015.00		-60,000.00
37-4-037-035-008	Wilson Bridge Approach	374,954.00	141,323.00	1,637.00	27,500.00	-113,823.00
37-4-037-035-009	Wilson Bridge - TOJ	306,707.00	100,424.00	1,339.00	22,500.00	-77,924.00
37-4-037-035-010	Pathways Sealcoating	59,101.00	206,000.00	155,564.00	150,000.00	-56,000.00
37-4-037-035-011	Jackson South	2,989.00				0.00
37-4-037-035-012	Broadway Grant Match					0.00
37-4-037-035-013	TOJ/TV Pathway	68,760.00		53,338.00		0.00
37-4-037-035-014	WY22 Pocket Park	6,000.00				0.00
37-4-037-035-015	WY22 Wilson to Snake Rvr	81,385.00	175,000.00	46,974.00	75,000.00	-100,000.00
37-4-037-035-016	Gros Ventre Bank	33,094.00	386,000.00	6,579.00		-386,000.00
37-4-037-035-017	South 89 North Section					-
37-4-037-035-018	South 89 South Section					-
37-4-037-036-001	Facilities Vehicles	50,000.00				-50,000.00
37-4-037-036-002	Employee Hsing Planning	1,918.00	10,000.00	4,810.00		-10,000.00
37-4-037-036-003	Employee Housing Remodel	72,051.00	757,500.00	39,428.00		-757,500.00
37-4-037-036-004	Rafter J Daycare Lighting		15,000.00			-15,000.00
37-4-037-036-005	Carpet		77,500.00			-77,500.00
37-4-037-036-006	Sidewalk Replacement	25,000.00	25,000.00	3,899.00		-25,000.00
37-4-037-036-007	SAR Fire control System	2,500.00	25,000.00			-25,000.00
37-4-037-036-008	SAR Hanger Vent System	18,916.00				0.00
37-4-037-036-009	ADA Access		15,000.00			-15,000.00
37-4-037-036-010	SO A/C Update	8,058.00	25,000.00	6,081.00		-25,000.00
37-4-037-036-011	Jail BAS		10,000.00	8,538.00	526,000.00	516,000.00
37-4-037-036-012	Jail HVAC	10,626.00	87,500.00	8,211.00	167,500.00	80,000.00
37-4-037-036-014	Building Paint	15,000.00	57,500.00	9,065.00		-57,500.00
37-4-037-036-015	Admin Lobby Remodel		2,500.00			-2,500.00
37-4-037-036-016	Admin Bldg IT retrofit	131,600.00				0.00
37-4-037-036-017	Ct Judge Entry	2,275.00		50,432.00		0.00
37-4-037-036-018	Hoback Cabins Repair					0.00
37-4-037-036-019	Maint Mgmt System	39,107.00	30,000.00			-30,000.00
37-4-037-036-020	Admin Boiler	14,440.00	15,000.00			-15,000.00
37-4-037-036-021	Dist Ct Woodwork					0.00
37-4-037-036-022	Ct Hse Elevator			250,000.00	250,000.00	
37-4-037-036-023	EOC Fan Replacement		15,000.00	1,085.00	15,000.00	0.00
37-4-037-036-024	SAR lighting	127,250.00				0.00
37-4-037-036-025	Health Building Flooring	30,000.00				0.00
37-4-037-036-026	PH Fire Alarm Panel					0.00
37-4-037-036-027	PH Deck Repair	13,681.00				0.00
37-4-037-036-028	Bldg Signage		15,000.00			-15,000.00
37-4-037-036-029	Daycare HVAC	17,000.00	100,000.00	12,088.00		-100,000.00
37-4-037-037-001	Fleet Vehicles					0.00
37-4-037-037-002	START Capital			147,400.00	147,400.00	
37-4-037-100	Property Acquisition	1,352,277.00	1,000,000.00	1,187,819.00		-1,000,000.00
37-4-037-900	Energy Mitigation Projects	1,007,232.00		46,775.00	30,000.00	30,000.00
37-4-037-130-001	Fire/EMS Capital	132,746.00	8,332.00	2,401.00	3,300.00	-5,032.00
37-4-037-170-001	Grove Contribution	154,232.00		142,470.00		0.00
37-4-037-170-002	Housing Supply Plan	1,000,000.00				0.00
37-4-037-190-001	P&R Capital	1,055,909.00	1,652,006.00	887,686.00	33,750.00	-1,618,256.00
37-4-037-900-000	Emerg Capital Reserve			3,280.00		0.00
37-4-037-900-001	Capital Reserve/Bldg					0.00
37-4-037-950-000	Emerg Ops Reserve					0.00
37-4-037-999-000	Transfer to other funds					0.00
37-4-037-999-001	Transfer from other funds					0.00
Total Capital Fund		8,993,196.00	9,966,285.00	4,381,243.00	3,478,239.00	-6,488,046.00

FUND TOTALS	FY2019 ACTUAL	FY2020 BUDGET	FY2020 YTD	FY2021 BUDGET	FY2021 DIFFERENCE
FUND 10 TOTAL	43,419,418.00	44,980,497.01	22,723,349.00	36,492,706.12	-8,487,790.89
FUND 11 TOTAL	1,222,030.00	1,265,758.00	504,619.00	4,421,819.00	3,156,061.00
FUND 12 TOTAL	2,067,245.00	1,827,150.00	1,598,769.00	1,913,559.00	86,409.00
FUND 13 TOTAL	4,303,973.00	4,594,368.00	2,193,497.00	4,722,094.00	127,726.00
FUND 14 TOTAL	-	13,640,267.00	-	5,155,670.00	-8,484,597.00
FUND 16 TOTAL	659,493.00	242,495.00	118,254.00	189,704.00	-52,791.00
FUND 17 TOTAL	2,829,510.00	652,917.72	302,271.00	644,780.00	-8,137.72
FUND 18 TOTAL	749,978.00	965,000.00	80,273.00	954,500.00	-10,500.00
FUND 19 TOTAL	7,802,972.00	8,704,236.10	3,957,256.00	4,931,327.00	-3,772,909.10
FUND 28 TOTAL	6,813.00	150,000.00	54,380.00	225,000.00	75,000.00
FUND 30 TOTAL	5,292,533.00	6,749,781.68	3,404,234.00	5,175,030.00	-1,574,751.68
FUND 31 TOTAL	1,176,164.00	2,193,318.00	967,712.00	1,311,466.00	-881,852.00
FUND 32 TOTAL	1,274,403.00	1,372,026.32	658,463.00	539,441.00	-832,585.32
FUND 34 TOTAL	6,064,332.00	1,862,564.00	1,868,834.00	1,592,582.00	-269,982.00
FUND 38 TOTAL	17,710.00	20,000.00	11,150.00	600,000.00	580,000.00
FUND 39 TOTAL	1,465,082.00	750,000.00	679,719.00	-	-750,000.00
FUND 40 TOTAL	647,633.00	500,000.00	195,680.00	590,699.00	90,699.00
FUND 41 TOTAL	0.00	6,800,000.00	289,650.00	3,923,266.00	-2,876,734.00
FUND 42 TOTAL	1,955,872.00	1,736,625.00	450.00	-	-1,736,625.00
FUND 43 TOTAL	1,853,349.00	1,450,000.00	687,732.00	-	-1,450,000.00
FUND 44 TOTAL	0.00	0.00	0.00	475,000.00	475,000.00
FUND 45 TOTAL	0.00	0.00	0.00	575,000.00	575,000.00
FUND 46 TOTAL	0.00	0.00	0.00	1,897,306.00	1,897,306.00
FUND 47 TOTAL	0.00	0.00	0.00	-	0.00
FUND 37 TOTAL	8,993,196.00	9,966,285.00	4,381,243.00	3,478,239.00	-6,488,046.00
GRAND TOTAL ALL FUNDS	91,801,706.00	110,423,288.83	44,677,535.00	79,809,188.12	-30,614,100.71