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Teton County Clerk

150 Courthouse Drive
Driggs, Idaho 83422

June 12, 2016

TO: County Commissioners
FROM: Mary Lou
SUBJECT: Clerk's FY 2017 Budget Memo #4

1. **Budget Notebooks.** The departmental requests have been entered into the county financial software. Your budget notebook includes a print-out of each departmental budget and a copy of any written explanations provided. (Some of the bids and pricing information provided wasn't copied.) Your budget notebook is organized numerically by Fund, Department and Account number, per the attached sheet.
2. **Budget Work Sessions.** This is a tight schedule, but is similar to what has worked in previous years. Be sure to review budget requests prior to each work session so you're prepared to discuss their needs, priorities and possible changes/reductions.
3. **Budget Summary.** This page summarizes the total budget requests and preliminary revenue estimates, including property taxes and remaining cash budgeted to be spent during FY2017. Property tax projections include the 3% increase allowed by state statute. The Budget Summary separates the Funds into two main categories: (1) Funds Receiving General Property Tax Dollars; and (2) Funds relying solely on Dedicated Revenue. The Funds with Dedicated Revenue must be balanced internally because dedicated revenues cannot be transferred between funds. *Please note that the Funds Receiving General Property Tax Dollars show a projected shortfall of \$875,000.* (Revenue projections will be more accurate in early July.)
4. **New Employees.** EODH have requested five new full-time employees (Sheriff's Admin. Specialist, IT/Emergency Mgt. Assistant, Building Inspector, Planning Services Assistant, Solid Waste Laborer (currently a seasonal position); one new part-time employee (Deputy Assessor); conversion of one part-time employee to full-time (Recreation Coordinator); and additional hours for current employees (16 hours for Deputy Clerks and 8 hours for Deputy Court Clerks). The Treasurer has reduced the total staff hours requested for her office.
5. **Salaries & Benefits.** The expense budgets include a 4% placeholder for raises and the medical insurance amounts have been increased by 6% in anticipation of future increases.
6. **Public Defense & Misdemeanor Probation.** The County's current fixed-price contract for Misdemeanor public defense must be renegotiated in order to comply with new legislation. The Board of Directors for Tri-County Misdemeanor Probation is meeting June 24 to discuss the future of that organization. The future coordination of Teton's Drug Court will also be discussed.
7. **PERSI Contribution Rate.** If the net return for Idaho's PERSI Retirement Fund is below 4% for the year ending June 30, Employer and Employee contribution rates will be increased. I'll learn more at a July 14 meeting in Rexburg. A 1% increase in the employer's rate would increase the County's cost by \$15,500.
8. **Impact Fees.** State statute requires impact fees to be used within 8 years of collection on a first in, first out basis. The County's first impact fee was deposited 12/11/2008. All available *Sheriff Impact Fees* were spent on the Law Enforcement Center construction during FY 2014 and all available *Circulation Impact Fees* were spent on the Fox Creek Road reconstruction project in FY 2015. About half of the available *Emergency Services Impact Fees* were spent in FY 2016. To date there has been no expenditure of any *Recreation Facilities Impact Fees*. The Fair Board would like to spend these Impact Fees for upgrades at the Fairgrounds, but their discussions with the Planning Administrator have been inconclusive regarding which projects would be acceptable. The appropriate use of these funds needs to be clarified so they can be spent; otherwise the County must refund recreation fees collected in 2008/2009.

FUND & DEPARTMENT LISTING

FUND-DESCRIPTION	Dept.	DESCRIPTION
1-GENERAL FUND (CURRENT EXPENSE	1	CLERK / AUDITOR
	2	ASSESSOR
	3	TREASURER / TAX COLLECTOR
	4	SHERIFF
	5	COMMISSIONERS
	6	CORONER
	7	PROSECUTING ATTORNEY
	8	PUBLIC WORKS DIRECTOR
	9	COURTHOUSE Building & Grounds
	11	EMERGENCY MANAGEMENT
	13	COUNTY AGENT
	14	DATA PROCESSING
	15	ELECTIONS
	17	LAW ENFORCEMENT CENTER Building & Grounds
	18	GENERAL
	19	DISPATCH
	20	JAIL
	21	PLANNING DEPARTMENT
	22	BUILDING DEPARTMENT
	23	GIS DEPARTMENT
	24	RECREATION DEPARTMENT
	31	ARMORY
2-ROAD AND BRIDGE		
3-ROAD & BRIDGE - RESERVE		
6-DISTRICT COURT & JUVENILE PROB	1	DISTRICT COURT
	2	JUVENILE PROBATION
9-COURT FACILITIES:IC 31-867(3)		40-YOUTH PROGRAM: IC 49-418B
10-COURT - RESTITUTION		41-BUILDING FUND
12-COURT - BONDS		43-ROAD IMPROVE-DEVELOPER DONATION
13-IGNITION INTERLOCK: IC 18-8010		44-EMERGENCY 911 COMMUNICATIONS
15-ELECTIONS - STATE FUNDS		50-AMBULANCE SERVICE DISTRICT
16-INDIGENT AND CHARITY		51-MOSQUITO ABATEMENT DISTRICT
20-REVALUATION		52-MOSQUITO ABATEMENT RESERVE
21-SPECIAL PLANNING PROJECTS		54-WATERWAYS/VESSEL FUND
22-SOLID WASTE - SELF ASSURANCE		60-HOUSING AUTHORITY
23-SOLID WASTE		61-FEMA TETON CREEK RESTORATION
24-TORT		62-SHERIFF GRANTS
25-SOLID WASTE - RESERVE		68-4H
27-WEEDS		75-COUNTY HOSPITAL OPERATION
33-ROAD, SPECIAL		82-FAIR BOARD
36-PROSECUTOR'S SPECIAL DRUG FUND		84-TETON VALLEY ARENA FUND
86-GRANTS	2	ROAD & BRIDGE GRANTS
	6	COURT & PROBATION GRANTS
	11	EMERGENCY MANAGEMENT GRANTS
	18	OTHER GRANTS
	30	PARKS & RECREATION GRANTS
90-IMPACT FEES-REC FACILITIES		92-IMPACT FEES-EMS FACILITIES
91-IMPACT FEES-SHERIFF FACILITIES		93-IMPACT FEES-CIRC FACILITIES

Budget Summary: All Funds

FISCAL YEAR 2017 - amounts as of June 12, 2016

Fund / Department	Actual Expenses FY 2012	Actual Expenses FY 2013	Actual Expenses FY 2014	Actual Expenses FY 2015	Adopted Budget FY 2016	FY 2017 Budget Requests				
01-General Fund										
1-Clerk / Auditor	107,866	112,273	149,218	156,914	185,273	211,916				
2-Assessor	195,748	191,340	252,193	260,332	291,272	305,382				
3-Treasurer / Tax Collector	123,466	136,175	173,777	185,588	197,124	177,902				
4-Sheriff	780,661	700,320	985,949	1,186,812	1,358,918	1,420,101				
5-Commissioners	146,997	147,931	175,574	177,697	226,279	229,001				
6-Coroner	22,127	25,629	24,408	24,305	35,270	35,770				
7-Prosecuting Attorney	159,546	174,911	240,852	248,590	282,931	270,981				
8-Public Works Director	81,974	76,643	93,961	97,771	189,387	170,681				
9-Courthouse & Grounds	85,151	92,514	138,065	174,440	185,183	174,756				
10-Old Courthouse & Grounds	38,014	16,900	11,054	0	0	0				
11-Emergency Mgt	47,841	48,444	65,471	67,569	73,210	64,570				
13-County Agent	47,181	49,549	57,671	61,820	65,311	66,975				
14-Information Technology	133,176	198,906	292,462	201,956	354,806	389,509				
15-Elections	43,426	44,814	52,794	47,598	66,807	63,526				
17-Law Enforcement Center	0	0	13,602	32,805	58,831	69,226				
18-General	768,960	825,341	263,909	263,164	304,615	574,860	includes \$90,000 salary placeholder, \$100,000 contingency, \$57,000 for new non-profit requests, \$35,000 animal control			
19-Dispatch	183,839	200,575	269,916	264,231	321,823	312,381				
20-Jail	90,938	70,838	107,876	203,402	169,967	183,327				
21-Planning	114,602	117,910	133,342	175,835	268,750	293,893				
22-Building	91,317	94,240	122,352	159,673	144,369	204,745				
23-GIS	69,131	73,833	97,929	91,844	99,880	94,340				
24-Recreation	0	0	0	0	0	72,493				
31-Emergency Services Bldg	3,310	3,403	10,077	15,578	19,775	20,575				
Total General Fund	\$3,335,271	\$3,402,490	\$3,732,454	\$4,097,923	\$4,899,781	\$5,406,910	\$1,576,450	\$150,000	assuming \$150,000 will not be spent this year	
02-Road & Bridge	1,169,070	1,091,285	1,232,093	1,537,177	1,511,374	1,778,615	1,294,200		SRS funding uncertain	
06-Court & Probation							111,850			
1-District Court	284,334	287,779	328,238	344,777	371,890	391,312				
2-Juvenile Probation	172,996	179,859	184,697	182,801	184,456	184,158				
16-Indigent & Charity	29,454	44,438	31,612	81,034	73,116	73,116	5,250			
20-Revaluation	116,790	116,800	116,800	116,800	126,800	130,604				
21-Special Planning Projects	150,089	5,500	650	0	0	0				
24-Tort	100,889	108,529	118,107	121,612	126,448	128,925				
27-Weeds	69,456	72,118	79,185	73,187	113,945	133,988	11,000			
41-Building Fund	161,101	1,393,548	1,289,766	0	0	0				
60-Housing Authority	0	0	0	0	5,000	0			Remaining cash available due to miscalculation of FY16 levy rate	
82-County Fair/Fair Grounds	42,293	31,492	109,978	68,803	103,835	88,890	43,650	20,000		
	\$5,631,743	\$6,733,838	\$7,223,579	\$6,624,113	\$7,516,645	\$8,316,518	\$3,042,400	\$170,000		
TOTALS for Funds receiving general property tax revenue							\$4,229,544			
Estimated Property Tax Collections during 2017 (with 3% increase)										
TOTAL PROJECTED REVENUE							\$7,441,944			
LESS TOTAL BUDGET REQUESTS							\$8,316,518			
BUDGET SURPLUS (Shortfall) for funds receiving general property taxes							(\$874,574)			
FUNDS WITH DEDICATED REVENUE										
	Actual Expenses FY 2012	Actual Expenses FY 2013	Actual Expenses FY 2014	Actual Expenses FY 2015	Adopted Budget FY 2016	FY 2017 Budget Requests	TOTAL Projected Revenue during FY 2017	REVENUE PROJECTIONS		
							Estimated Non-Prop Tax Revenues	Estimated Taxes, Fees, Penalty & Interest collected during FY 2017	Remaining Cash budgeted to be spent during FY 2017	
15-Election-State Funds	33,004	60,000	42,355	46,513	66,226	58,492	60,000	60,000		
23-Solid Waste	1,148,676	1,114,834	1,270,703	2,250,567	1,696,728	1,435,439	805,100	805,100		
33-Road, Special	746,748	1,056,438	1,084,662	1,315,291	768,572	760,855	761,195	6,195	755,000	
36-Prosecutor's Special Drug Fund	0	0	2,517	0	5,000	5,000	5,000	5,000		
43-Road Improve-Developer Donatio	10,882	16,901	0	0	30,000	30,000	30,000	30000		
44-E 911 Communications	117,498	104,864	190,963	102,737	120,074	118,199	112,250	112,250		
50-Ambulance Service District	607,828	602,496	648,723	635,297	633,082	403,000	278,650	128,650	ambulance grant? 150,000	
51-Mosquito Abatement District	271,074	280,125	277,921	283,046	303,637	306,668	293,463	1,451	292,012 if use 0 foregone	
54-Waterways/Vessel Fund	6,918	6,875	11,319	1,520	11,000	11,000	5,000	5,000		
61-FEMA Teton Creek Restoration		105,446	946,595	29,490	0	0	0	0		
62-Sheriff's Grants		16,990	0	3,995	17,000	102,338	102,338	102,338		
68-(New Fund) 4H	0	0	0	0	0	16,600	16,600	16,600		
84-Teton Valley Arena	1,721	564	110,367	118,765	0	0	0	0		
86-Grants Fund	199,202	148,039	322,810	149,491	30,000	1,292,000	1,212,500	1,212,500	assume use of \$140K PLT for match	
90-93 Impact Fees		0	34,564	230,000	29,000	30,000	30,000	30,000		
	\$3,143,551	\$3,513,571	\$4,943,499	\$5,166,711	\$3,710,319	\$4,569,591	\$3,712,096	\$2,515,084	\$1,047,012	\$150,000
TOTALS for Funds with dedicated revenue							TOTAL PROJECTED REVENUE		<i>These funds receive dedicated revenues so must be balanced individually.</i>	
							LESS TOTAL BUDGET REQUESTS			
GRAND TOTAL for all Funds										
	\$8,775,294	\$10,247,409	\$12,167,078	\$11,790,824	\$11,226,964	\$12,886,109	\$5,557,484			