

## FY 2014 EXPENSE BUDGET to ACTUAL as of April 4, 2014

| Department                            | Budgeted Expense<br>(as changed during year) | Actual Expenses to Date | % of Budget Spent | <i>loFA</i><br><i>Quarterly</i><br><i>Budget</i><br><i>Review</i>              |
|---------------------------------------|----------------------------------------------|-------------------------|-------------------|--------------------------------------------------------------------------------|
| <b>GENERAL FUND (Current Expense)</b> |                                              |                         |                   |                                                                                |
| Clerk/Auditor                         | 152,784                                      | 80,703                  | 52.8%             |                                                                                |
| Assessor                              | 267,094                                      | 133,587                 | 50.0%             | <b>BoCC: The Expense and Revenue budgets appear to be within expectations.</b> |
| Treasurer                             | 180,778                                      | 91,745                  | 50.8%             |                                                                                |
| Sheriff                               | 1,017,712                                    | 550,196                 | 54.1%             |                                                                                |
| Commissioners                         | 179,841                                      | 94,148                  | 52.4%             |                                                                                |
| Coroner                               | 34,890                                       | 12,285                  | 35.2%             |                                                                                |
| Prosecutor                            | 244,638                                      | 128,935                 | 52.7%             |                                                                                |
| Public Works Director                 | 105,583                                      | 53,179                  | 50.4%             |                                                                                |
| New Crthse Bldg & Grounds             | 163,301                                      | 71,813                  | 44.0%             | Budgeted \$44K for masonry repair, have spent \$10K                            |
| Old Crthse Bldg & Grounds             | 11,330                                       | 8,991                   | 79.4%             | Will not use this budget after April 30                                        |
| Emergency Mgt                         | 65,131                                       | 35,912                  | 55.1%             |                                                                                |
| County Agent                          | 52,960                                       | 26,574                  | 50.2%             |                                                                                |
| Information Technology                | 282,572                                      | 138,715                 | 49.1%             |                                                                                |
| Elections                             | 54,530                                       | 5,254                   | 9.6%              |                                                                                |
| LEC Bldg & Grounds                    | 18,510                                       | 4850                    | 26.2%             |                                                                                |
| General                               | 382,249                                      | 188,591                 | 49.3%             |                                                                                |
| Dispatch                              | 317,167                                      | 147,093                 | 46.4%             |                                                                                |
| Jail                                  | 108,613                                      | 58,106                  | 53.5%             |                                                                                |
| Planning                              | 135,895                                      | 71,983                  | 53.0%             | Wendy pd out of Planning for 6 months, then out of Bldg                        |
| Building                              | 125,840                                      | 53,233                  | 42.3%             |                                                                                |
| GIS                                   | 103,850                                      | 47,587                  | 45.8%             |                                                                                |
| Emergency Services Bldg               | 10,650                                       | 8,061                   | 75.7%             |                                                                                |
| <b>GENERAL FUND TOTAL</b>             | <b>\$4,015,918</b>                           | <b>\$2,011,541</b>      | <b>50.1%</b>      |                                                                                |
| Road & Bridge                         | 1,237,912                                    | 756,671                 | 61.1%             | Need to transfer funds for 2013 J. Deere grader                                |
| Court & Probation                     | 522,130                                      | 284,504                 | 54.5%             |                                                                                |
| Elections - State Funds               | 63,000                                       | 35,034                  | 55.6%             |                                                                                |
| Indigent & Charity                    | 103,550                                      | 30,851                  | 29.8%             |                                                                                |
| Revaluation                           | 116,800                                      | 59,840                  | 51.2%             |                                                                                |
| Special Planning Projects             | 72,000                                       | 150                     | 0.2%              |                                                                                |
| Solid Waste                           | 1,449,583                                    | 577,221                 | 39.8%             |                                                                                |
| Tort                                  | 116,607                                      | 115,607                 | 99.1%             |                                                                                |
| Weeds                                 | 81,300                                       | 7,014                   | 8.6%              |                                                                                |
| Road, Special                         | 1,228,653                                    | 405,926                 | 33.0%             |                                                                                |
| Prosecutor's Special Drug             | 15,000                                       | 0                       | 0.0%              |                                                                                |
| Building                              | 1,826,500                                    | 1,104,391               | 60.5%             |                                                                                |
| Road Improve-Devel Donations          | 100,000                                      | 0                       | 0.0%              |                                                                                |
| Emergency 911 Commun                  | 185,654                                      | 75,268                  | 40.5%             |                                                                                |
| Ambulance Service District            | 630,636                                      | 405,022                 | 64.2%             | Have paid 100% of dispatch services                                            |
| Mosquito Abatement District           | 309,172                                      | 143,574                 | 46.4%             |                                                                                |
| Waterways/Vessel Fund                 | 15,000                                       | 240                     | 1.6%              |                                                                                |
| Grants - FEMA Restoration             | 956,000                                      | 930,096                 | 97.3%             | Have completed construction                                                    |
| Grants - Idaho E911                   | 76,218                                       | 0                       | 0.0%              |                                                                                |
| Fair Board                            | 34,700                                       | 8,768                   | 25.3%             |                                                                                |
| Arena                                 | 247,000                                      | 60,377                  | 24.4%             |                                                                                |
| Grants - All other                    | 303,159                                      | 209,321                 | 69.0%             |                                                                                |
| Impact Fees                           | 167,000                                      | 0                       | 0.0%              |                                                                                |
| <b>GRAND TOTAL</b>                    | <b>\$13,873,492</b>                          | <b>\$7,221,416</b>      | <b>52.1%</b>      |                                                                                |

| <b>06 DISTRICT COURT &amp; JUVENILE PROBATION</b> |                    |                    |            |                                                                                 |
|---------------------------------------------------|--------------------|--------------------|------------|---------------------------------------------------------------------------------|
| PROPERTY TAXES, penalty & interest                | 377,605            | 274,253            | 73%        |                                                                                 |
| CIGARETTE & TOBACCO TAX                           | 23,100             | 11,546             | 50%        |                                                                                 |
| JUVENILE CORRECTIONS GRANT                        | 27,200             | 15,182             | 56%        |                                                                                 |
| MILLENNIUM FUNDS (STATUS OFF)                     | 1,775              | 500                | 28%        |                                                                                 |
| JAIBG & CIP Grants                                | 4,500              | 722                | 16%        |                                                                                 |
| JUVENILE SUPERVISION FEES                         | 5,000              | 1,093              | 22%        |                                                                                 |
| JUVENILE LOTTERY MONIES                           | 4,000              | 1,904              | 48%        |                                                                                 |
| DRUG TEST FEES                                    | 2,000              | 122                | 6%         |                                                                                 |
| MENTAL HEALTH CARE GRANTS                         | 12,000             | 4,290              | 36%        |                                                                                 |
| ANKLE MONITORING & CLASS FEES                     | 1,150              | 0                  | 0%         | Pass-through funds are spent only if received                                   |
| MOTOR VEHICLE FINES                               | 35,000             | 12,044             | 34%        |                                                                                 |
| FILING FEES - COUNTY SHARE                        | 7,000              | 2,243              | 32%        |                                                                                 |
| RESTITUTION                                       | 6,500              | 3,357              | 52%        |                                                                                 |
| ADMINISTRATIVE SURCHARGE FEE                      | 5,000              | 2,112              | 42%        |                                                                                 |
| MISCELLANEOUS REVENUES                            | 10,300             | 1,384              | 13%        |                                                                                 |
|                                                   | <b>\$522,130</b>   | <b>\$330,752</b>   | <b>63%</b> |                                                                                 |
| <b>23 SOLID WASTE</b>                             |                    |                    |            |                                                                                 |
| SOLID WASTE FEES, penalties & interest            | 711,000            | 505,810            | 71%        |                                                                                 |
| REMAINING CASH, transferred from SW Reserve       | 240,000            | 240,000            | 100%       |                                                                                 |
| GRAND TARGHEE SOLID WASTE FEE                     | 10,901             | 10,901             | 100%       |                                                                                 |
| INTEREST ON INVESTMENTS                           | 0                  |                    |            |                                                                                 |
| FRANCHISE FEES                                    | 23,500             | 14,562             | 62%        |                                                                                 |
| TIPPING FEES                                      | 400,000            | 206,077            | 52%        |                                                                                 |
| ALTA SOLID WASTE                                  | 28,682             |                    | 0%         |                                                                                 |
| SALVAGE & RECYCLING REVENUE                       | 35,000             | 47,199             | 135%       |                                                                                 |
| MISCELLANEOUS                                     | 500                |                    | 0%         |                                                                                 |
|                                                   | <b>\$1,449,583</b> | <b>\$1,024,549</b> | <b>71%</b> |                                                                                 |
| <b>41 BUILDING</b>                                |                    |                    |            |                                                                                 |
| REMAINING CASH                                    | 1,826,500          | 1,331,308          | 73%        | Construction further along than anticipated, so more bills were paid by 9/30/13 |
|                                                   | <b>\$1,826,500</b> | <b>\$1,331,308</b> | <b>73%</b> |                                                                                 |
| <b>44 EMERGENCY COMMUNICATIONS</b>                |                    |                    |            |                                                                                 |
| REMAINING CASH                                    | 75,654             | 75,654             | 100%       |                                                                                 |
| IDAHO 911 FEES                                    | 31,000             | 15,985             | 52%        |                                                                                 |
| WYOMING 911 FEES                                  | 9,000              | 1,745              | 19%        |                                                                                 |
| 911 CELL FEES                                     | 70,000             | 43,740             | 62%        |                                                                                 |
|                                                   | <b>\$110,000</b>   | <b>\$61,470</b>    | <b>56%</b> |                                                                                 |
| <b>50 AMBULANCE</b>                               |                    |                    |            |                                                                                 |
| PROPERTY TAXES, penalty & interest                | 498,434            | 367,290            | 74%        |                                                                                 |
| REMAINING CASH                                    | 69,502             | 69,502             | 100%       |                                                                                 |
| ELECTRICITY TAX IN LIEU OF PROP                   | 8,000              |                    | 0%         |                                                                                 |
| COUNTY EMS FEES -collected by DMV                 | 2,700              | 1,194              | 44%        |                                                                                 |
| WYOMING AMBULANCE FEES                            | 52,000             | 72,340             | 139%       | 15.3% of ambulance runs went to WY                                              |
|                                                   | <b>\$630,636</b>   | <b>\$510,326</b>   | <b>81%</b> |                                                                                 |

## FY 2014 REVENUE BUDGET to ACTUAL as of April 4, 2014

|                                           | Budgeted Revenue   | Actual Revenue to Date | % of Budget | Notes                                                 |
|-------------------------------------------|--------------------|------------------------|-------------|-------------------------------------------------------|
| <b>001 GENERAL FUND/CURRENT EXPENSE</b>   |                    |                        |             |                                                       |
| PROPERTY TAXES, penalty & interest        | 2,561,651          | 2,226,013              | 87%         |                                                       |
| LIQUOR ALLOCATION                         | 75,000             | 33,176                 | 44%         |                                                       |
| SALES TAX - Inventory Phase Out           | 155,000            | 87,767                 | 57%         |                                                       |
| SALES TAX - Revenue Sharing               | 280,000            | 152,186                | 54%         |                                                       |
| State Ag Replacement                      | 25,000             | 12,471                 | 50%         |                                                       |
| PILT (moved from Building Fund)           | 95,000             | 0                      | 0%          |                                                       |
| EMPG & Small Grants                       | 19,000             | 8,456                  | 45%         |                                                       |
| ASSESSOR'S FEES                           | 67,700             | 29,887                 | 44%         |                                                       |
| RECORDING FEES, PASSPORTS                 | 106,600            | 41,816                 | 39%         |                                                       |
| GIS USER FEES                             | 2,000              | 0                      | 0%          |                                                       |
| SHERIFF'S FEES                            | 52,000             | 31,718                 | 61%         |                                                       |
| INTEREST ON INVESTMENTS                   | 4,000              | 548                    | 14%         |                                                       |
| FEE FOR ADMINISTRATIVE SERVICES           | 171,872            | 171,872                | 100%        |                                                       |
| LAW ENFORCEMENT CONTRACTS                 | 97,500             | 53,500                 | 55%         |                                                       |
| PAYMENTS FOR DISPATCH SERVICES            | 149,995            | 111,696                | 74%         |                                                       |
| SALE/RENTAL OF COUNTY PROPERTY            | 8,400              | 9,476                  | 113%        |                                                       |
| ELECTRICITY PROP TAX IN LIEU              | 50,000             | 0                      | 0%          |                                                       |
| LICENSES (Marriage, Beer/Wine)            | 8,200              | 7,855                  | 96%         |                                                       |
| BUILDING PERMIT FEE                       | 50,000             | 26,972                 | 54%         |                                                       |
| P&Z APPLICATION FEES                      | 8,000              | 1,865                  | 23%         |                                                       |
| SUBDIVISION PLAT/DEVELOPMENT FEE          | 0                  | 495                    |             |                                                       |
| PASS THRU REVIEW FEES                     | 8,000              | 5,354                  | 67%         | Pass-through funds that are not spent if not received |
| LEGAL NOTICES PAID BY DEVELOPER           | 0                  | 0                      |             | Pass-through funds that are not spent if not received |
| PAYMENTS FOR PROSECUTOR SERVIC            | 16,200             | 7,800                  | 48%         |                                                       |
| OTHER REVENUE                             | 4,800              | 2,512                  | 52%         |                                                       |
|                                           | <b>\$4,015,918</b> | <b>\$3,023,435</b>     | <b>75%</b>  |                                                       |
| <b>02 ROAD AND BRIDGE</b>                 |                    |                        |             |                                                       |
| REMAINING CASH, transferred from Gen Fund | 286,912            | 287,000                | 100%        |                                                       |
| PROPERTY TAXES, penalty & interest        | 0                  | 3,336                  | n/a         | ,no current tax levy                                  |
| HIGHWAY USERS ALLOCATION                  | 900,000            | 452,147                | 50%         |                                                       |
| FOREST APPORTIONMENT                      | 25,000             | 0                      | 0%          |                                                       |
| GRANTS                                    | 0                  | 0                      | 0%          |                                                       |
| REIMBURSEMENT OF ROAD LEVY EXP            | 25,000             | 34,851                 | 139%        |                                                       |
| FEES & MISCELLANEOUS REVENUES             | 1,000              | 150                    | 15%         |                                                       |
|                                           | <b>\$1,237,912</b> | <b>\$777,484</b>       | <b>63%</b>  |                                                       |

## Contingency Fund Expenditures for FY 2014

| Date                                                  | Check # | Vendor Name or Resolution # | Description                                            | Increase | Decrease  | Balance    | Approval Date                      |
|-------------------------------------------------------|---------|-----------------------------|--------------------------------------------------------|----------|-----------|------------|------------------------------------|
| <b>General Fund Contingency Account: 04-18-526</b>    |         |                             |                                                        |          |           |            |                                    |
| <b>Beginning Balance</b>                              |         |                             |                                                        |          |           |            |                                    |
| 11/26/13                                              | 210     | Clark Wireless              | Antennae for Victor cell tower                         |          | 2,000.00  | 118,000.00 | 10/15/2013                         |
|                                                       |         | Resolution 2013-1223        | Monthly electrical bill for Victor cell tower          |          | 600.00    | 117,400.00 | 10/15/2013                         |
|                                                       |         | Resolution 2013-1223        | Duty gear for Sheriff's deputies                       |          | 5,500.00  | 111,900.00 | 11/12/2013                         |
| 11/25/13                                              | 401     | ML Hansen                   | 5 Board Member gift cards & 1 spot award               |          | 249.00    | 111,651.00 | 11/12/2013                         |
| 12/09/13                                              | 591     | Sue's Roos                  | Repair 1999 Subaru                                     |          | 2,593.60  | 109,057.40 | 11/12/2013                         |
|                                                       | 690     | Alan McKnight               | Art for Judge Luke retirement gift                     |          | 300.00    | 108,757.40 | 12/23/2013                         |
| 01/14/14                                              | 852     | Rick's                      | Framing of art for Judge Luke                          |          | 100.00    | 108,657.40 | 12/23/2013                         |
| 02/24/14                                              | 1167    | Saul Varela                 | Noteworthy performance awards for SW crew              |          | 203.00    | 108,454.40 | 2/10/2014                          |
|                                                       |         | Resolution 2014-0414        | Pay S. Wood for insignia, etc. work on 3 SO vehicles   |          | 2,888.42  | 105,565.98 | 2/24/2014                          |
| 03/10/14                                              | 1315    | Teton Area Advisory Forum   | Donation to TAAF for Teton Canyon facilitation         |          | 500.00    | 105,065.98 | 2/24/2014                          |
| 04/14/14                                              | tbd     | Road & Bridge               | Reimburse R&B for SnowScape assistance                 |          | 900.00    | 107,857.40 | 12/23/2013                         |
|                                                       |         | Resolution 2014-0414        | Bleachers for Fair Grounds                             |          | 40,000.00 | 68,657.40  | 3/10/2014                          |
|                                                       |         | tbd                         | 1/2 cost of ROW survey for N3750W                      |          | 350.00    |            | 1/23/2012 for Reed Casper property |
|                                                       |         | tbd                         | Smith Canyon Record of Survey, amount still due        |          | 3,684.78  |            | 8/27/2012 will be done in Oct/Nov. |
| <b>Road&amp;Bridge Contingency Account: 02-00-526</b> |         |                             |                                                        |          |           |            |                                    |
| <b>Beginning Balance</b>                              |         |                             |                                                        |          |           |            |                                    |
| <b>10,000.00</b>                                      |         |                             |                                                        |          |           |            |                                    |
| <b>Court Contingency Account: 06-00-526</b>           |         |                             |                                                        |          |           |            |                                    |
| <b>Beginning Balance</b>                              |         |                             |                                                        |          |           |            |                                    |
| <b>15,000.00</b>                                      |         |                             |                                                        |          |           |            |                                    |
|                                                       |         | Resolution 2013-1223        | Shelves & work table for court file room               |          | 3,527.00  | 11,473.00  | 10/15/2013                         |
| 01/14/14                                              | 805     | Mandy Hill                  | Court file room re-organization                        |          | 190.00    |            | 10/15/2013                         |
| <b>Solid Waste Contingency Account: 23-00-526</b>     |         |                             |                                                        |          |           |            |                                    |
| <b>Beginning Balance</b>                              |         |                             |                                                        |          |           |            |                                    |
| <b>10,000.00</b>                                      |         |                             |                                                        |          |           |            |                                    |
| <b>Ambulance Contingency Account: 50-00-526</b>       |         |                             |                                                        |          |           |            |                                    |
| <b>Beginning Balance</b>                              |         |                             |                                                        |          |           |            |                                    |
| <b>10,000.00</b>                                      |         |                             |                                                        |          |           |            |                                    |
|                                                       |         | Resolution 2013-1223        | Establish budget for "Miscellaneous" in Ambulance fund |          | 500.00    | 9,500.00   | 12/23/2013                         |



**RESOLUTION 2014-0414**  
**BUDGET TRANSFERS FOR SECOND QUARTER FY 2014**

WHEREAS, on August 26, 2013 the Board of County Commissioners adopted the Teton County Budget for Fiscal Year 2014; and

WHEREAS, since that date the specific needs and expenses within several Funds have changed; and

WHEREAS, since that date unanticipated revenue may has become available; and

WHEREAS, pursuant to Idaho Code 31 Chapter 16, the Teton County Auditor may not issue, and the Teton County Board of Commissioners may not approve, any claim for any expenditure in excess of a budget appropriation; and

WHEREAS, specific accounts within several Funds do not have sufficient amounts appropriated, while other specific accounts within those Funds have excess amounts appropriated.

NOW, THEREFORE, BE IT UNANIMOUSLY RESOLVED that the Board of Teton County Commissioners do hereby approve the following transfers and increases of budget appropriations as itemized in Exhibit A.

APPROVED by the Board of Teton County Commissioners on April 14, 2014.

Chairman: \_\_\_\_\_  
Kelly Park

ATTEST: \_\_\_\_\_  
Mary Lou Hansen, Clerk



# DRAFT AGENDA



Commissioners: Your May 12 meeting will be recessed from 10:45 am to 2:15 pm so you can attend the annual Justice & Drug Court meetings. They will be held in the Commissioners' meeting room and will include 15-20 people. The Justice & Drug Court meetings are not public. -mlh

208-354-2870  
FAX: 208-354-8410

County Clerk

150 Courthouse Drive #208  
Driggs, Idaho 83422

TO: Justice Committee Members  
FROM: Mary Lou Hansen  
SUBJECT: Monday, May 12, 2014  
Criminal Justice Meeting, 11:00 am (*lunch provided by ID Supreme Court*)  
Teton County Drug Court Governing Board Meeting, 1:00 pm

## **TETON COUNTY CRIMINAL JUSTICE MEETING:**

Monday, May 12, 11:00 pm

1. Court calendar (*is it working for everyone?*)
2. Prisoner transports & schedule
3. Video conferencing (*possible to reduce prisoner transports?*)
4. Misdemeanor Probation Review (*effectiveness? cost savings? problems?*)
5. Juvenile Justice Review (*juvenile drug court possibilities? appoint attorneys for juveniles?*)
6. 5C Detention (*criteria for placing & holding juveniles*)
7. New "Odyssey" court software coming to Teton in Fall 2016
8. ProsDocs-SheriffDocs-CourtDocs working well? (*investigate Laserfiche doc sharing options? wait for Odyssey?*)
9. Overdue Fines
10. BAC Refusals
11. (12:45 pm) Work Detail Review w/Kelly Circle & Dan White (*effectiveness? community service option?*)

## **TETON COUNTY DRUG COURT GOVERNING BOARD:**

Monday, May 12, 1:00 pm, Paul Meigio

1. Drug Court Review (*effectiveness? meeting Supreme Court standards?*)
2. Juvenile Drug Court possibilities
3. Drug Court Capacity Report
4. Drug Court Graduation Rates Report
5. Drug Court Budget Report (*coordinator, treatment, UA testing*)
6. Treatment Quality Assurance (*Jared Bingham*)
7. Veteran Consideration & Accommodations



PacifiCorp  
1 of 7

208-354-8780  
FAX: 208-354-8410

Teton County Clerk

150 Courthouse Drive #208  
Driggs, Idaho 83422

April 9, 2014

TO: County Commissioners  
FROM: Teton County Clerk  
SUBJECT: PacifiCorp settlement and tax refund

The attached information explains the PacifiCorp settlement and the fact that Teton County taxing districts must repay a total of \$1,389.94. PacifiCorp does business as Rocky Mountain Power in Teton County.

The April 14 claims will include a check for \$1,389.94 paid with contingency funds; \$616.87 of this amount will be recovered by withholding taxes from the school district and library district. Please make a motion authorizing use of the contingency funds.



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STATE OF IDAHO  
OFFICE OF THE ATTORNEY GENERAL  
LAWRENCE G. WASDEN

March 4, 2014

Board of County Commissioners, of the following counties affected by the **PacifiCorp 2010 through 2013** Centrally Assessed Property Tax Orders: Ada, Bannock, Bear Lake, Bingham, Bonneville, Butte, Canyon, Caribou, Cassia, Clark, Elmore, Franklin, Fremont, Gooding, Jefferson, Jerome, Lemhi, Lincoln, Madison, Oneida, Owyhee, Power, Teton, and Twin Falls

Re: *PacifiCorp v. Idaho State Tax Commission*  
Ada County District Court Cases Nos. CV-OC-2010-17474; CV-OC-2011-17680;  
CV-OC-2012-16344; and CV-OC-2013-17120  
Court Orders

Dear Counties:

This letter addresses the attached Orders issued by district courts in the above entitled **PacifiCorp 2010 through 2013** matters. These relate to the 2010 through 2013 district court cases with PacifiCorp that have been settled.

The Tax Commission is providing apportionment schedules so that you can revise your respective assessment rolls and then timely refund any taxes that may have been collected on taxable values in excess of the apportionments associated with the stipulated Idaho values. Please note that the Court, in the PacifiCorp 2013 matter, did not feel comfortable putting wording in the Judgment ordering the counties to refund taxes. The Tax Commission and PacifiCorp believe that such wording is not necessary because when the Court ordered the lower value it implicitly ordered the refund. Per the settlement, the Counties shall not pay any interest, statutory or otherwise, on the taxes to be refunded per the stipulation of the parties. The Counties should proceed to issue refunds and/or credits in a timely manner pursuant to Idaho law but in no event later than the July 20, 2016, date identified in the settlement. The Tax Commission encloses as guidance, the amount of refund the Tax Commission computed for each county and each taxing district within that county. The Tax Commission is without authority to direct the counties further on the issue of refunds and credits.

Payments to PacifiCorp should be mailed to:

PacifiCorp  
Attn: Norm Ross  
825 NE Multnomah, Suite 1900  
Portland, OR 97232

The Tax Commission will send a follow-up letter addressing budgeting and levying issues on the topic. If you have questions or concerns, please call me at the phone number below, Steve Fiscus at (208) 334-7730, or Alan Dornfest at (208) 334-7742.

Sincerely,



Erick M. Shaner  
Deputy Attorney General  
(208) 334-7535

ems/ljd

Enclosures

cc: Steve Fiscus, Tax Division Administrator, County Support, ISTC  
Alan Dornfest, Property Tax Policy Bureau Chief, ISTC  
David J. Crapo, Attorney for PacifiCorp  
County Clerks  
Idaho State Tax Commissioners  
Peter Crossett, Special Deputy Attorney General

PacifiCorp Refund  
2010 - 2013

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| <b>Teton</b> | <b>District</b>                          | <b>Amount of Refund</b> |
|--------------|------------------------------------------|-------------------------|
|              | Teton County                             | 525.92                  |
|              | Teton County Ambulance Service District  | 72.25                   |
|              | Teton County Mosquito Abatement District | 39.72                   |
|              | Teton County Road & Bridge               | 135.18                  |
|              | Teton School #401                        | 590.24                  |
|              | Valley Of Tetons Library                 | 26.63                   |
|              | <i>Total</i>                             | <i>1,389.94</i>         |

IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT  
OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA

PACIFICORP, )  
 )  
 Petitioner, )  
 )  
 v. )  
 )  
 IDAHO STATE TAX COMMISSION, )  
 )  
 Respondent. )  
\_\_\_\_\_ )

**ORDER**  
  
CASE NO. CV-OC-2013-17120  
  
Judge Richard D. Greenwood

**ORDER**

Based upon the Stipulation of Settlement And Motion To Approve Settlement, the Court hereby orders the following:

1. The assessed fair market value of PacifiCorp's taxable, tangible operating property located in the state of Idaho (after all adjustments except for the removal of the irrigation exemption amount) for the 2013 tax year shall be set at \$560,114,341.
2. The irrigation exemption amount associated with PacifiCorp's taxable, tangible operating property located in the state of Idaho for the 2013 tax year shall be set at \$110,426,645.
3. The fair market value of PacifiCorp's taxable, tangible operating property located in the state of Idaho after deducting the irrigation exemption amount for the 2013 tax year shall be set at \$449,687,697 (the "Idaho Value").

The Idaho State Tax Commission previously prepared schedules as part of the Parties Stipulation of Settlement that apportion the Idaho Value among the respective counties in which PacifiCorp's taxable, tangible operating property is located (the "Counties"). The Commission is directed to deliver apportionment schedules to the respective Counties so the Counties can revise their respective assessment rolls and then timely refund any taxes that may have been collected on taxable values in excess of the apportionments associated with the above stipulated Idaho Value. The Counties shall not pay any interest, statutory or otherwise, on the taxes to be refunded per the stipulation of the parties. The refund or credit required pursuant to this Order shall be made so that PacifiCorp is made whole by the Counties according to Idaho law, but no later than July 20, 2016.

DATED this \_\_\_\_ day of December, 2013.

\_\_\_\_\_  
Richard D. Greenwood  
District Court Judge

PacificCorp Settlement - Tax Refund Amounts

|            | 2010          |              |            | 2011          |              |            | 2012          |              |            | 2013          |              |            | Total Refund |
|------------|---------------|--------------|------------|---------------|--------------|------------|---------------|--------------|------------|---------------|--------------|------------|--------------|
|            | Original      | Settlement   | Refund     |              |
| Ada        | 50,960.52     | 43,471.17    | 7,497.35   | 53,572.03     | 46,892.83    | 6,739.20   | 58,924.38     | 54,193.76    | 4,730.62   | 46,007.86     | 42,746.90    | 3,260.96   | 22,228.13    |
| Bannonck   | 675,014.52    | 575,721.47   | 99,293.05  | 652,347.76    | 570,204.39   | 82,063.37  | 659,001.92    | 606,095.35   | 52,906.57  | 682,977.84    | 634,569.45   | 48,408.39  | 282,671.37   |
| Bear Lake  | 144,478.74    | 123,226.26   | 21,252.48  | 166,324.28    | 145,403.19   | 20,923.09  | 155,507.36    | 143,072.78   | 12,484.58  | 174,831.36    | 162,439.59   | 12,391.77  | 67,051.92    |
| Bingham    | 294,202.56    | 250,926.05   | 43,276.51  | 290,133.40    | 253,635.50   | 36,497.90  | 282,045.04    | 259,401.65   | 22,643.39  | 291,712.50    | 271,056.38   | 20,676.12  | 123,093.91   |
| Bonneville | 322,948.46    | 275,444.35   | 47,505.11  | 328,470.24    | 287,148.68   | 41,320.56  | 348,881.62    | 320,872.40   | 28,009.22  | 361,612.90    | 335,982.35   | 25,630.55  | 142,465.43   |
| Butte      | 100,800.36    | 85,973.72    | 14,827.64  | 99,138.14     | 86,666.86    | 12,471.28  | 93,712.48     | 86,188.97    | 7,523.51   | 100,339.72    | 93,227.80    | 7,111.92   | 41,934.35    |
| Canyon     | 4,380.46      | 4,162.56     | 717.90     | 5,214.62      | 4,558.64     | 655.98     | 4,853.62      | 4,463.96     | 389.66     | 3,818.54      | 3,547.89     | 270.65     | 2,034.20     |
| Caribou    | 683,523.64    | 582,978.92   | 100,544.72 | 644,213.30    | 563,173.22   | 81,040.08  | 724,191.72    | 675,248.70   | 58,943.02  | 746,281.42    | 693,386.18   | 52,895.24  | 293,423.06   |
| Cassia     | 7,151.64      | 6,099.65     | 1,051.99   | 11,147.62     | 9,745.28     | 1,402.34   | 13,552.94     | 12,464.87    | 1,088.07   | -             | -            | -          | 3,542.40     |
| Clark      | 70,713.24     | 60,311.49    | 10,401.75  | 79,579.06     | 69,566.26    | 10,010.80  | 81,286.94     | 74,760.99    | 6,525.95   | 84,121.28     | 78,158.90    | 5,962.38   | 32,900.89    |
| Elmore     | 106,373.74    | 90,726.41    | 15,647.33  | 112,021.04    | 97,929.13    | 14,091.91  | 113,185.84    | 104,098.96   | 9,086.88   | 99,382.80     | 92,338.70    | 7,044.10   | 45,870.21    |
| Franklin   | 334,654.82    | 285,427.88   | 49,226.94  | 322,403.58    | 281,846.19   | 40,557.39  | 336,593.38    | 309,570.70   | 27,022.68  | 351,263.04    | 326,366.07   | 24,896.97  | 141,703.98   |
| Freemont   | 166,474.58    | 141,986.56   | 24,488.02  | 204,447.46    | 178,728.59   | 25,718.87  | 215,666.76    | 198,352.41   | 17,314.35  | 285,779.56    | 265,523.96   | 20,255.60  | 87,776.84    |
| Gooding    | 28,520.90     | 24,325.54    | 4,195.36   | 28,517.14     | 24,929.77    | 3,587.37   | 317,497.14    | 292,007.56   | 2,392.47   | 26,233.82     | 24,374.41    | 1,859.41   | 12,034.61    |
| Jefferson  | 289,132.10    | 246,601.45   | 42,530.65  | 311,841.52    | 272,613.15   | 39,228.37  | 317,497.14    | 292,007.56   | 25,489.58  | 365,086.74    | 339,209.97   | 25,876.77  | 133,125.77   |
| Jerome     | 16,157.56     | 13,780.82    | 2,376.74   | 19,218.10     | 16,800.52    | 2,417.58   | 19,837.36     | 18,244.76    | 1,592.60   | 11,894.06     | 11,051.03    | 843.03     | 7,229.95     |
| Lemhi      | 1,308.74      | 1,117.08     | 192.66     | 1,280.44      | 1,119.36     | 161.08     | 1,381.84      | 1,270.90     | 110.94     | 1,472.44      | 1,368.08     | 104.36     | 569.04       |
| Lincoln    | 262.64        | 224.01       | 38.63      | 443.98        | 388.13       | 55.85      | 557.72        | 512.94       | 44.78      | -             | -            | -          | 139.26       |
| Madison    | 220,894.02    | 188,401.03   | 32,492.99  | 215,594.22    | 188,479.12   | 27,121.10  | 231,649.68    | 213,236.12   | 18,413.56  | 234,997.66    | 218,341.40   | 16,656.26  | 94,883.91    |
| Oneida     | 436,608.12    | 372,384.09   | 64,224.03  | 461,104.28    | 403,098.76   | 58,005.52  | 457,886.14    | 421,125.72   | 36,760.42  | 472,593.00    | 439,096.36   | 33,496.64  | 192,486.60   |
| Owyhee     | 48,412.60     | 41,291.22    | 7,121.38   | 111,396.60    | 97,383.25    | 14,013.35  | 143,059.08    | 131,573.89   | 11,485.19  | 95,262.74     | 88,510.67    | 6,752.07   | 39,372.00    |
| Power      | 168,218.30    | 143,473.78   | 24,744.52  | 306,162.84    | 267,648.48   | 38,514.36  | 278,326.04    | 255,981.23   | 22,344.81  | 285,414.40    | 265,184.68   | 20,229.72  | 105,833.41   |
| Teton      | 2,830.12      | 2,413.82     | 416.30     | 3,182.98      | 2,782.57     | 400.41     | 3,528.34      | 3,245.07     | 283.27     | 4,090.98      | 3,801.02     | 289.96     | 1,389.94     |
| Twin Falls | 18,021.22     | 15,370.94    | 2,650.88   | 22,015.06     | 19,245.63    | 2,769.43   | 25,503.08     | 23,455.62    | 2,047.46   | 10,481.94     | 9,739.00     | 742.94     | 8,210.71     |
|            | 4,197,554.60  | 3,575,839.67 | 616,714.93 | 4,449,770.09  | 3,880,002.53 | 559,767.56 | 4,606,630.90  | 4,236,797.33 | 369,833.57 | 4,735,656.60  | 4,400,000.77 | 335,655.83 | 1,881,971.89 |
|            | 2010 Original | 446,301,737  |            | 2011 Original | 483,967,806  |            | 2012 Original | 490,981,629  |            | 2013 Original | 483,992,304  |            |              |
|            | Settlement    | 380,651,800  |            | Settlement    | 423,086,126  |            | Settlement    | 451,564,213  |            | Settlement    | 449,687,697  |            |              |
|            | Ratio         | 0.8529023    |            | Ratio         | 0.8742030    |            | Ratio         | 0.9197171    |            | Ratio         | 0.9291216    |            |              |

ISIC Confidential

12/30/2013

Prepared By: Jerrott Rudd

# EXHIBIT A

## APPORTIONMENT SCHEDULES



1 of 21  
FY 2015 Budget  
Memo #2

208-354-8780  
FAX: 208-354-8410

Teton County Clerk

150 Courthouse Drive  
Driggs, Idaho 83422

April 9, 2014

TO: County Commissioners  
FROM: Mary Lou  
SUBJECT: Clerk's FY 2015 Budget Memo #2

1. **Non-Profit funding requests.** Please review the attached forms and let me know of any changes needed. This year, the County contracted with Family Safety Network, Seniors West of the Tetons, SPAN Teton Valley, Targhee Regional Public Transportation Authority, Teton Valley Community Animal Shelter, Teton Valley Community Recycling, Teton Valley Food Pantry and donated to the American Legion. Should I send the forms to these same entities? To anyone else? Last year the American Legion was not required to complete the standard non-profit application form; are you okay with a simplified process for them again this year? Should the Airport Board follow the non-profit process for their funding request, or a process similar to the American Legion?
2. **Salaries & Raises.** How will you handle raises for FY 2015? (Last year's salary memo is attached.) Are we still following the BDPA Salary Plan Administrative Guidelines adopted as county policy (attached)? Do you want to make any changes to that policy?
3. **Benefits.** Are you contemplating any changes to the county's benefit offerings for FY 2014? Matt Waldrum of Castle Lake Insurance called recently. His firm provides insurance to Fremont and Jefferson counties and he would like to discuss health insurance options for Teton County. Would you like to meet with him?
4. **Revenues and 3% increase.** Reliable revenue projections for FY 2015 will not be available until the end of July. The County's property tax for FY 2014 totaled \$3,785,311 (not including ambulance, MAD or the special road levy). The law allows a 3% increase for next year, which would provide an additional \$113,559. Do you intend to take this 3% increase?
5. **Fees.** Elected officials and department heads are asked to evaluate their fees each year. If any increases are needed, it's best to schedule that public hearing at the same time as the budget public hearing. An increase to solid waste tipping fees and/or user fees will probably be necessary to pay for the landfill cap project.
6. **Budget Instructions & Work Sessions.** The attached memo and forms will be distributed to the EODH with their budget worksheets. Please review and make any changes necessary.



2 of 21  
Item # 1  
Non-Profit

## Non-Profit Funding Request Information & Form

Teton County funding may be available to qualified 501(c)(3) non-profit organizations who contract with the county for the performance of specific services. The County Commissioners have adopted an application process in order to fairly evaluate non-profit funding requests. Applications must be submitted and reviewed during the county's annual budget process which begins in April/May of each year. Funding requests will be evaluated based on available funds, whether other resources are available, and overall community needs. If county funding is approved, organizations must sign a contract for services with Teton County. There should be no expectation of continued annual funding.

Please complete and return the attached form to the County Clerk, along with:

- (1) Copies of your organization's most recent IRS Form 990, annual financial statements, and current year-to-date financial statements;
- (2) List of all current board members; and
- (3) A brief report of your organization's activities during the previous year, including information about the units of service, number of residents served and/or specific projects/goals accomplished.

You will then be contacted concerning a time and date to discuss your funding request with the Board of County Commissioners.

Return form to: Teton County Clerk  
150 Courthouse Way  
Driggs, ID 83422  
[clerk@co.teton.id.us](mailto:clerk@co.teton.id.us)  
FAX: 354-8410

Please call the Clerk at 354-8780 if you have any questions about this procedure.

**SUBMITTAL DEADLINE: May 31**



### Non-Profit Funding Request FY 2015

NON-PROFIT ORGANIZATION: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_ TITLE: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

OVERALL AGENCY FUNCTION and GOALS:

ANNUAL UNITS OF SERVICE and/or ANNUAL NUMBER OF RESIDENTS SERVED and/or SPECIFIC PROJECTS or GOALS FOR THE COMING YEAR:

**BUDGET INFORMATION:**

| Total Projected Budget for FY15 | Amount from Client Fees | % from Client Fees | Amount from Fundraising | % from Fundraising | Amount Requested from County | % from County | Other Funds * | % from Other |
|---------------------------------|-------------------------|--------------------|-------------------------|--------------------|------------------------------|---------------|---------------|--------------|
|                                 |                         |                    |                         |                    |                              |               |               |              |

\*Please list the source and amount of your organization's Other Funds:

**BUDGET REQUEST JUSTIFICATION:**

*(define exact benefit to Teton County taxpayers and provide specific, measurable results)*

**REPORT OF PREVIOUS YEAR'S ACTIVITIES:**

*(if FY 2014 funding was received, please attach a single sheet describing what goals were met, what activities are currently under way, and any challenges or problems that have been encountered.)*

*This form must be accompanied by: (1) List of current Board members; (2) Most recent IRS Form 990; (3) Most recent annual financial statements; and (4) Current year-to-date financial statements.*



4 of 21

Item #2  
Salaries + Raises

208-354-8780  
FAX: 208-354-8410

Teton County Clerk

150 Courthouse Drive  
Driggs, Idaho 83422

April 11, 2013

TO: Elected Officials & Department Heads  
FROM: Mary Lou  
SUBJECT: Budget Guidelines for Salaries

The county is obtaining a salary survey this year, the first since 2009. It should be available within a few weeks and will be used to update the county's salary schedule for FY 2014.

**ANY FY 2014 RAISES** will be determined in a manner similar to previous years:

- (1) Equity raises for employees currently earning significantly below the Market Rate; and
- (2) Merit raises for high-performing employees.

**MERIT RAISE REQUESTS.** Department Heads wanting to request a merit raise for a particular employee should provide the following information by July 5:

- recent performance evaluation
- specific dollar amount request and written justification

**UPDATED JOB DESCRIPTIONS.** Supervisors who believe that an employee's current job duties are not accurately described in their job description and pay grade must observe the following schedule in order for updates to be considered during the FY 2014 budget process:

- Submit a red-lined job description to Clerk by June 21
- ML will coordinate with BDPA (county's HR consultant) to have red-lined descriptions reviewed and updates made to the County's Pay Grade Chart
- BDPA will complete their review by July 5

⇒ *Thanks in advance for following the budget guidelines and schedule.  
I will email reminder notices regarding important budget-related deadlines.  
Carl and I are available to provide any assistance you may need.*



# Salary Plan Administrative Guidelines

Administrative guidelines are designed to maintain the competitiveness, appropriateness, integrity and consistency in application of Teton County’s salary plan. These guidelines address the method of revising the pay structure and managing employee movement through the range to maintain a structure that is internally equitable and externally competitive.

## ANNUAL SALARY PLAN ADMINISTRATION

During the preparation of the new fiscal year budget, Board of County Commissioners will consider the following:

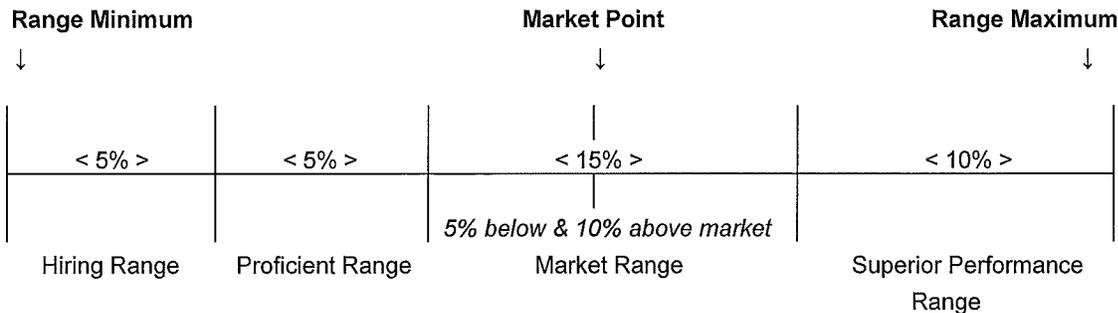
1. Budget a market adjustment to the salary schedule every one or two years. A market adjustment increases the market rates of the pay plan, and thus moves the entire pay structure’s minimum, market and maximum rates. This part of budgeting is usually considered part of the cost of doing business similar to adjusting for increases in fuel or supplies. *A market adjustment does not provide an automatic increase to employees.*
2. Budget a merit adjustment for those employees who are consistently exceeding job standards and expectations, or for special cases where employees provided specific extra performance during the past year while continuing to meet overall expectations. The merit adjustment is usually budgeted as a separate line item and is maintained in the Commissioner’s budget.

To determine the percentage increases for market and merit adjustments, the County (or its human resources consultant) should contact the same employers that participated in the salary and benefits survey, and ask them what adjustments they are making to their pay plans. The County should then average the data received and use that average as the basis for the above increases; this method will ensure that the County is maintaining a competitive position with other employers in its market area and with regional price increases. The county may contact BDPA, or other consultants who maintain salary adjustment information, to obtain general trend information at no charge.

## SALARY RANGE STRUCTURE

The salary range is designed based on a pay for performance philosophy.

The salary range structure consists of a series of salary guidelines with minimum and maximum dollar values that represent the lowest and highest salaries the County would normally pay employees in jobs assigned to each range. Based on standard compensation methodology, each range is approximately 40% wide from minimum to maximum and each range is divided into four target areas: Hiring Range, Proficient Range, Market Range and Superior Performance Range.



The salary structure design includes:

- Hiring range is 86-90% of market point
- Temporary/Seasonal Employees (who receive no benefits) may be hired at 91% of market point their first season and re-hired at 96% for subsequent seasons
- Range minimum is 86% of market point
- Proficient performance is 91 to 95% of market point
- Market Range is 96% to 110% of Market Point
- Consistent Superior Performance is 111 to 120% of Market Point

The market range represents the general average of what other employers are paying for similar jobs in the County's market area. The market area is defined as the area in which the county competes for qualified applicants and employees, understanding that it could be different for various types of jobs. It includes the local area, public and private employers, and counties of similar size and economic conditions within the regional area or state of Idaho.

The market range is a 15% range that is 5% below and 10% above the market point. It represents external competitiveness and will directly impact the County's ability to attract and retain qualified employees. At least every two years and preferably every year, the County will evaluate the need for a market adjustment to the pay structure to ensure it remains competitive in the market area. A market adjustment is an adjustment to the pay scale, not to individual salaries unless the individual falls below the minimum of the salary range.

With this salary structure, pay rate increases will be based on good, competent performance and consistency of performance over time. Longevity plays a very small part in pay recognition. While length of service often results in increased job knowledge and capability, the County will focus on how that knowledge, capability and skill is demonstrated through job performance.

The pay for performance philosophy provides an opportunity for every employee to receive increases based on individual performance. Increase amounts will be determined based on allocated and budgeted funds for performance increases.

## **PAY STRUCTURE REVISION**

Salary ranges should be updated on a regular basis either annually or every other year to continue to reflect the County's market competitiveness.

The salary range updates are designed to relieve any upward pressure on range minimums, midpoints and maximums that may impede the County's ability to attract, motivate and retain its workforce. Updates to the salary structure are referred to as "Market Adjustments." *Market Adjustments differ from the common Cost of Living Increases because they are not automatic increases for employees.* The Market Adjustment will realign the salary pay ranges to competitive levels; employees will re-earn or gain their position in the updated range based on performance.

The salary structure is dynamic; it needs to be revised at regular intervals based upon market conditions to maintain the County's market competitiveness. The goal is to keep the structure's market rates on track with market data. As such, it is important for the County to continue to monitor market rates to attract and retain qualified employees. The County shall conduct a formal salary survey based upon the established benchmark positions and labor market employers at least every four years. In the "off" years, it is advisable to contact market employers to obtain data on the market adjustments they will make to their salary schedules for an appropriate adjustment.

Market adjustments will be applied to the salary schedule at least every two years.

The market adjustment will be built into a salary merit matrix (explained under "Merit Increases" below). The matrix is designed each year based on funding; it may provide for a market adjustment to the salary schedule and pay for performance increases to some employees.

## **MANAGING EMPLOYEE MOVEMENT THROUGH THE RANGE**

The salary range, for administrative purposes, is divided into four target areas that are used in conjunction with objective performance appraisal procedures.

**Target Area A is the Hiring Range (86-90% of market).** This target area includes a 5% hiring range (from the minimum to 90% market ratio); it represents the pay rates for which applicants may be hired based on

individual qualifications, background and experience. Salaries paid within the hiring range typically apply to those employees who are newly hired, or are comparatively inexperienced and in the process of developing toward a more complete performance of their job duties and responsibilities. It is expected that most employees with good, competent performance will move through this part of the range rather quickly as they progress in their jobs during the first year or two of employment. *Note: There may be occasion to hire a new employee at a rate greater than the hiring range and a supervisor may do so with proper justification and prior approval of the County Commission.*

**Target Area B is the Proficient Range (91-95% of market).** This range is a 5% area that represents employees who are proficiently progressing in their job. Typically, this range represents employees with good, competent performance who have been on the job for 2-4 years.

**Target Area C is the Market Range (96-110% of market).** This target area includes a range of 5% below and 10% above the market rate. Salaries paid within this range represent employees who are doing the job they were hired to do. They are meeting the County's needs for work completed and they are meeting all performance objectives. It is within this target area where the County will see the majority of salaries clustered. This is the area that represents competitive wages and impacts the County's ability to attract and retain qualified employees. Given good competent performance, employees may expect to reach this portion of the range within 4-6 years of employment, based on County funding. Because the salary schedule will be adjusted at least every two years, most employees will probably stay within this target area, being rewarded for their good performance and being able to receive at least 10% above the market rate.

**Target Area D is the Superior Performance Range (111-120% of market).** This portion of the salary range represents employees who have demonstrated consistently superior performance over time; these employees are the stars of the organization who have been with the County for eight or more years. A range spread of 10% is allocated for salary growth opportunities within this portion of the range. It is expected that 3-5% of Teton County employees will fall within this range.

It is important to remember that salary adjustments should not be made over the Range Maximum. However, if an outstanding performer's salary is at the maximum of the range and an additional increase is warranted based on continued superior performance, a pay for performance increase may be awarded but will be paid to the employee in a lump sum that does not increase the employee's base pay.

*\*No pay cuts have been recommended for implementation. As a result, some employees are being paid in a target range that may or may not reflect performance and/or years of service. This should correct itself over time.*

## **MERIT INCREASES**

Merit or performance-based increases are earned by employees on the basis of individual performance over an established period of time. Merit increases may be awarded on an annual basis. *The merit increase amount is dependent on performance, location of the employee's salary within the pay grade (position in the salary range) and available funding.*

Teton County supports a pay for performance philosophy where increases may be awarded based on meritorious achievements and other individual performance factors. Other considerations in addition to individual performance include current position of salary within the range and internal equity. Also, increases may be delayed or withheld if a performance issue exists.

By combining the influences of performance, market adjustments to the salary scale, employee position in the range and budgetary constraints, a merit administration matrix will be established each year to determine the percentage amount of merit pay increases. In other words, the amount of increase may vary by individual, based on performance, and funding allocated by the Board of County Commissioners.

It is to the County's advantage to adjust salaries closer to the market rate in an expedited manner in order to retain good, qualified employees. Thus, a merit administration matrix will be developed to guide increases within a salary range. This idea is to provide higher salary increases to those employees whose performance is

exceptional and whose current salary is low in the range. The salary administration matrix is designed to move salaries closer to the targeted market range, paced by an individual employee's performance. The better the performance, the faster the salary moves to market levels.

The following example is provided for *illustrative purposes only* and includes a built-in market adjustment that may be applied to the salary schedule. It should be noted that the merit increase is typically awarded to employees for good, competent or higher performance; increases in the "needs improvement" performance rating are ONLY awarded after the performance is brought to the good, competent level, and sustained over a specific period of time.

The percentage increases shown below are provided as an example only; percentages will change each year based on allocated funding. Percentages are likely to vary each year.

### SAMPLE ONLY: Merit Administration Matrix

#### CURRENT RATE OF PAY

|                                               | Hire Range<br>(86-90%)             | Proficient Range<br>(91-95%)       | Market Range<br>(96-110%)       | Superior<br>Performance Range<br>(111-120%)                                                                       |
|-----------------------------------------------|------------------------------------|------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------|
| Superior<br>Performance                       | Market<br>Adjustment,<br>+ 4% - 5% | Market<br>Adjustment,<br>+ 3% - 4% | Market Adjustment,<br>+ 2% - 3% | Market Adjustment + 2 or<br>3% (not to exceed range<br>max) or one-time lump<br>sum increase not added to<br>base |
| Exceeds<br>Expectation                        | Market<br>Adjustment<br>+ 3 or 4%  | Market<br>Adjustment<br>+ 2 or 3%  | Market Adjustment<br>+ 1% - 2%  | Market Adjustment<br>+ 1% - 2%                                                                                    |
| Fully<br>Competent –<br>Meets<br>Expectations | Market<br>Adjustment<br>+ 2 or 3%  | Market<br>Adjustment<br>+ 1 or 2%  | Market<br>Adjustment            | Slightly less than<br>Market Adjustment                                                                           |
| Needs<br>Improvement                          | No<br>Adjustment                   | No<br>Adjustment                   | No<br>Adjustment                | No<br>Adjustment                                                                                                  |
| Fails to Meet<br>Expectations                 | No<br>Adjustment                   | No<br>Adjustment                   | No<br>Adjustment                | No<br>Adjustment                                                                                                  |

## **OTHER PAY INCREASES**

Situations that call for other pay increases may occur for purposes of recognizing special assignments or correcting inequities. Other pay increases may be awarded as base pay increases or one-time lump-sum payments.

**Equity Adjustments.** Equity increases are typically internally focused and adjustments are made in order to improve or correct pay relationships between individuals in the same or related jobs. Equity adjustments are normally added to base pay.

**Temporary Assignments.** These are special increases that may be granted to regular employees who agree to perform special temporary assignments at the request of the Department Head, with concurrence of the County Commissioners. Examples of temporary assignments may include substituting for an absentee supervisor for three or more months, or assignment to special projects for three or more months. The amount of the temporary increase depends on various criteria and will be determined on a case-by-case basis. Considerations will include duration of assignment, amount of increase, type of assignment, internal equity, amount of time spent on added responsibilities and other factors. Temporary assignment pay may be added to base pay on a temporary basis or may be a one-time lump sum payment.

## **PAY FOR PART-TIME WORKERS**

Typically the hourly pay of part-time employees is determined in the same manner as that of a full time employee in the same job.

To promote equity and consistency, especially in cases of temporary, seasonal and casual workers performing a similar job to regular workers, the County will determine temporary workers' pay based on the assigned salary range. The county will use BDPA, Inc. or another firm to evaluate these positions and assign them to an appropriate salary range based on the duties and responsibilities of the job.

## **CONTRACT WORKERS**

Contract workers are not covered by the county's salary plan.

In most cases, if the county provides office space, equipment and supervision, the worker is an employee and not a contractor. Managers are encouraged to consult with the County Clerk to be certain the county stays in compliance with the Federal Fair Labor Standards Act.

## **SALARY GRADE ASSIGNMENT FOR NEW POSITIONS**

New positions may be developed from time to time based upon Teton County needs. The County will determine and identify the responsibilities and requirements of the job to develop a new class specification (job description) or fit the job into an existing class. Then the job valuation factors may be used to analyze the job for proper placement into a salary grade based on internal equity.

Job valuation is a means to evaluate dissimilar jobs based on common criteria to establish internal equity of positions. It determines the relative value of jobs in the County based on the compensable factors as stated in the Equal Pay Act of 1963 (skill, effort, responsibility and working conditions) and it documents the relative value as required by the Lilly Ledbetter Act of 2009. Job valuation essentially has little relationship with specific compensation, except that the process of valuing a job results in that job being assigned to a pay grade.

Teton County will request BDPA (or another qualified HR consultant) to develop the new class specification, or fit the job into an existing classification and recommend an appropriate pay grade assignment upon request. The following guidelines shall be followed for new positions or changes in responsibility:

1. Complete a Position Description Questionnaire. For a new position, the questionnaire should be completed by the department manager or supervisor and reviewed and approved by the department head or Elected Official. The PDQ will be sent to BDPA or another outside compensation firm by the

HR Coordinator or County Clerk. BDPA will draft a description, based on information supplied by the questionnaire. The description will be returned to the department for a final review.

2. HR Consultant will look at the new job in its entirety. The primary purpose/function of the job and the required knowledge, skills and abilities needed to perform the job must be reviewed; consider whether the job might be placed within the department's hierarchy based on "reasonableness", "best fit" and "common sense". This is called the "whole job" method of valuation because jobs are viewed globally in terms of importance to the function of the organization.
3. HR Consultant will review the job valuation factors that have been established by the County (see below). In cooperation with the requesting department, HR Consultant will consider how this job relates to other positions within the department and the County. For example: Does the position have a greater level of responsibility than other similar jobs? Does performance of the job's duties contain a high degree of risk or impact if a mistake is made? Does the position include authority to make decisions or does it have to confer with a supervisor or manager? Does the position have significant autonomy or are the duties required to be performed with others?
4. HR Consultant will determine where the position fits within the County-wide Pay Grade Chart (Kinds and Levels Chart). This determination will be made after reviewing other positions in that same pay grade and positions within pay grades above and below, using the job valuation factors. Are the minimum acceptable qualifications similar? Is the required level of job knowledge generally alike? Do the positions handle information in a similar way?

## TETON COUNTY JOB VALUATION FACTORS

**Knowledge.** Consideration of any special knowledge, skills or abilities which may be required for the employee to perform and comprehend the work performed. Knowledge may have been gained through education, life experience, work experience, on-the-job training or other method (e.g. licensure, certification, etc.).

**Responsibility & Impact.** Consideration of the primary ownership of job responsibility and the extent to which performance of those duties may impact convenience to others or result in rework, disruption of work and additional expense. Includes budget size, control, oversight and development.

**Communication & Customer Service.** Consideration of responsibility for working with and through others to get results; considers the method and purpose of contacts, both inside and outside the work area.

**Complexity.** Consideration of the scope, nature of duties and complexity of problem solving and decision making, including the degree of analysis required to process information and data for effective decisions. Measures judgment, reasoning, self-reliance and independent action required in making decisions and the extent to which duties performed are standardized by practice, procedure or instruction.

**Supervision.** Consideration of supervisory or managerial responsibility for oversight of people, function or organizational unit. Includes consideration of the type and frequency of supervision received and given; the level of independent action, free of supervision; and the level of authority for hiring, disciplining and conducting performance evaluations.

**Working Conditions.** Consideration of the work environment and physical demands of the job. Includes noise, temperature, hazards or exposure to hazards, weather conditions, potential for injury, physical demands, strength/endurance and dexterity.

## **JOB VALUATION OF POSITIONS THAT CHANGE SIGNIFICANTLY**

The classification plan for the County is based on the mission and needs of the County and departmental goals, translated down to the responsibilities and duties of a particular job. As County goals and objectives change and department needs are re-identified or enhanced, the duties and responsibilities of a job may also change. Effective administration of the classification plan and identification of changing needs will require the cooperation of every department head and Elected Official.

Each time the duties and responsibilities of any position change significantly enough to warrant a re-evaluation, a new position questionnaire should be completed and a review of the kinds and levels chart (pay grade chart) should be conducted. Typically, BDPA (or another qualified HR consultant) will conduct a re-evaluation and analysis of the position's duties and responsibilities. A recommendation will be presented to the County Commission for their approval. There are varied potential results to any position review, such as:

- No change is necessary or recommended (this is frequently the result).
- The position may be assigned to an existing classification at a higher or lower level or to another class on the same level. This means the position is responsible for nearly the same duties and responsibilities, and has very similar acceptable qualifications commensurate with those duties, as an existing classification specification; thus, there's not a need for a new classification and the position under review can be "slotted" into an existing classification.
- The position may be properly aligned internally, but the duties have changed sufficiently to warrant revising the class specification. In this case, the position would not be adjusted to a new pay grade but the classification specification would be modified to reflect changing primary responsibilities.
- The position changes may warrant the development of a new classification and re-evaluation under the job evaluation process to allocate the job to the appropriate level internally. The appropriate level could be higher or lower.

It is important to remember that the classification plan is established based on *internal equity* of County positions. Caution should be exercised in plan administration and maintenance:

- Do not agree to a reallocation of a position on the basis of a verbal statement without conducting a thorough analysis of duties and responsibilities, and evaluating the job compared to other jobs in the organization; review the County-wide Kinds and Levels Chart;
- Be sure to evaluate jobs based on the job's overall responsibility, essential job functions and minimum qualifications required; DO NOT evaluate the job based on the incumbent's personality, qualifications or experience;
- "More" work of the same or similar nature does not necessarily translate to additional complexity, diversity or a change to the minimum qualifications of a job or compensable factors of a job;
- Avoid reallocating positions because the current job incumbent may leave or the salary is at the maximum of the range;
- Do not reallocate positions merely because a specific program or service is financed through a grant or other program.

If an existing job has changed substantially, resulting in a new position, the employee would complete the questionnaire first, with the supervisor and department head providing additional information and approval. The HR Consultant will draft a description based on information supplied by the questionnaire, and return it to the department for review. The HR Consultant will then review the position for internal equity and follow the steps outlined herein to determine the appropriate pay grade.

## **HANDLING EMPLOYEE STATUS CHANGES**

There is no easy answer when dealing with pay issues related to employee status changes. The best approach is to review each case individually and make as appropriate and consistent a decision as possible. The following guidelines are recommended for consistency in pay administration.

**Effect of Promotion on Pay.** The County Clerk, HR Officer and Department Head will evaluate internal equity to recommend an adjusted salary for promotions to the County Commission.

A promotion is typically defined as movement from one level in the organization to the next; it usually results in movement to a job with significantly different job content, accountability and responsibility.

A common guideline for promotional increases is to increase the salary by a minimum of one-half of the grade progression. Thus, if an employee is promoted from a position in grade 5 to a position in grade 6, the employee may receive a promotional increase of approximately 4% (or one-half of the 8% grade progression). However, depending upon the incumbent's current pay and internal equity with current employees with the same job, more or less may be required. Internal equity is an important consideration in determining an appropriate promotional increase. In some cases, it may be determined that the employee should maintain range position and receive the full 8%.

Teton County will consider the following administrative review criteria for promotional increases:

- a. Employee's placement in the new range in relation to the midpoint;
- b. Pay grade difference between old and new position;
- c. Internal equity of department.

**Effect of Demotion on Pay.** Pay determinations made on the basis of demotion will be handled on a case by case basis determined by the County Clerk, HR Officer and Department Head with a recommendation to the County Commission and a review by the County's attorney.

A demotion is movement from the current job to a job in a lower salary grade. Situations that may result in a demotion include:

- Employee requests to be moved back to a lower-graded job due to personal reasons, inability to perform current job or merely a preference for the type of work;
- The County acknowledges the employee's poor performance on the current job and demotes the employee to a lower-level job in which the employee can perform adequately or better.

The pay treatment for each situation is similar. Typically, salary adjustments as a result of a demotion will be made to the same placement in the new (lower) range, but should be based on the following criteria:

- a. The reason for the demotion;
- b. Employee placement in the new range in relation to the market;
- c. Pay grade difference between old and new position;
- d. Internal equity of department.

**Effect of Other Employee Status Changes on Pay.** Pay determinations will be handled on a case by case basis determined by the County Clerk and HR Officer, in cooperation with the Elected Official or Department Head over the position, who will make a recommendation to the County Commission. The County Commission shall approve any employee status change.

**TRANSFER.** A transfer occurs when an employee moves from one job to another job in the same salary grade. In this case, there is typically no pay adjustment, salary increase or salary decrease because the two jobs are valued at the same level and have similar internal worth to the organization. It usually is not necessary to change the pay because the employee is not changing the level or complexity of job responsibilities.

**RECLASSIFICATION.** Typically, a reclassification occurs when the duties and responsibilities assigned to a position have changed substantially in degree of difficulty, level of accountability and/or qualification requirements to warrant a change in the job's salary grade assignment and alignment within the internal organizational structure. A reclassification may be upward or downward. An employee occupying the position that has been reclassified downward through no fault of his/her own will typically maintain their current salary in the new range. There could be occasion that an employee's salary will decrease as a result of reclassification, determined by the County Commissioners in cooperation with the appropriate Elected Official. An employee whose position is reclassified to a higher level/grade may receive a salary adjustment

based on similar criteria as that used for promotional purposes, depending on employee performance and position within the new salary range.

### **CERTIFICATION PAY**

A “certification” is often received for completing specific course-work and passing a test. Generally, some certifications may be required as part of a job, not unlike an educational requirement of a bachelor’s degree for some positions or a license for an Engineer position.

Some employers choose to reward employees by increasing base pay when a certification is received for job-related training or testing. However, when other employees receive job-related training that does not specifically result in a “certification” (such as an accounting specialist who takes a college level semester course in accounting), they do not receive the recognition of an increase to base salary. For this reason, certification pay can be applied inequitably.

Teton County used the weighted average to calculate the market rate for jobs. The weighted average is the *actual salary paid* to employees. For example: salary data requested for Sheriff’s positions was based on the weighted average, (i.e., the average of actual salaries paid to all Law Enforcement Officers; some officers have a Basic certification and others may have an Intermediate or Advanced certification; regardless, all salaries were averaged together for the “weighted average.”) Therefore, Teton County will consider certification pay in only the case to reach proficient range.

However, Teton County believes in continued education for all employees. Elected Officials and Department managers should budget specific staff training when preparing their budgets. Not only does continued education promote growth within a current job, it often prepares an employee to accept additional responsibilities that could result in a promotion. For employees above the proficient range, the County will consider rewarding certifications through a one-time lump sum award for obtaining the certification. Typically, the one-time lump sum amount does not add on to base salary but recognizes the accomplishment by the employee.

### **ALTERNATIVE AWARDS**

The purpose of an alternative reward program differs from the goals and objectives of other aspects of total compensation. Salary is payment for doing the job; benefits are designed to protect the employee’s well being; and alternative rewards or incentives can direct, motivate and reward the achievement of specific performance goals. Alternative rewards do not need to be expensive or provide any cost liability to the county. When monetary recognition is awarded it is offered as a one-time check (which is taxable) or gift card and is not added to base salary. Elected Officials and Department managers are encouraged to use alternative awards to recognize and thank employees.

Teton County has two types of alternative awards; both are paid with Contingency Funds and require BOCC approval. Teton County’s alternative award plans include:

**Spot Awards.** This program is designed for those employees who have gone “above and beyond the call of duty.” It is used to recognize one time achievement, rather than sustained performance over a period of time. A common award for this type of program is an “on-the-spot” cash reward or a gift certificate from a local business for \$25, \$50 or \$100. Spot Awards must be requested by a Department Head or Elected Official and submitted for BOCC approval.

**Noteworthy Performance Awards.** This program focuses on exemplary or noteworthy performance which is more than “above and beyond the call of duty.” Job performance qualifying for this award must be documented and reviewed by the BOCC. The performance to be recognized will vary but should be performance beyond the employee’s usual job description and/or extraordinary effort on their own initiative.

An example of noteworthy performance would be the identification of significant cost-savings outside of an employee’s basic job responsibilities, or the excellent performance of duties not typically required of a position.

Noteworthy Performance Awards must be requested by a Department Head or Elected Official and submitted for BOCC approval.

| Pay Grade | Clerk/Auditor/Recorder                                          | Assessor Treasurer                                                   | Commission, Road & Bridge, Extension, GIS, Planning/Zoning                                                                                                                           | Legal Probation & Parole                                      | Law Enforcement                                                   |
|-----------|-----------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------|
| 12        |                                                                 |                                                                      | Public Works Director                                                                                                                                                                |                                                               |                                                                   |
| 11        |                                                                 |                                                                      | Planning/Bldg/GIS Administrator                                                                                                                                                      |                                                               | Chief Deputy Sheriff                                              |
| 10        |                                                                 |                                                                      | Building Official<br>Emergency Mgmt Coordinator<br>Road & Bridge Supervisor                                                                                                          | Deputy Prosecuting Attorney                                   | Lieutenant                                                        |
| 9         | Court Supervisor                                                |                                                                      | Solid Waste Supervisor<br>Commissioner's Assistant<br>IT Coordinator                                                                                                                 |                                                               | Sergeant Detective<br>Sergeant Patrol<br>Admin. Mgr of Operations |
| 8         | Chief Deputy Clerk                                              | Chief Deputy Assessor<br>Chief Deputy Treasurer                      | Building Inspector<br>Planner<br>GIS Coordinator                                                                                                                                     | Chief Juvenile Probation Officer<br>Prosecutor's Investigator | Sheriff's Deputy (POST-certified)                                 |
| 7         | Deputy Clerk: Payroll/HR/Indigent<br>Deputy Clerk: Lead Auditor |                                                                      | Project & Shop Foreman<br>Solid Waste Foreman                                                                                                                                        | Juvenile Probation Officer                                    | Deputy Recruit                                                    |
| 6         |                                                                 |                                                                      | Code Compliance Technician<br>R & B Equipment Operator<br>Civil Bailiff                                                                                                              | Victim Witness Coordinator                                    | Sheriff's Office Manager<br>Senior Dispatcher<br>Civil Deputy     |
| 5         | Court Clerk<br>Deputy Clerk-Election Supervisor                 | Senior Deputy Assessor                                               | Weed Supervisor<br>Comp Plan Outreach Coordinator<br>Road & Bridge Office Manager<br>Land Use Services Assistant                                                                     | Legal Secretary                                               | Dispatcher                                                        |
| 4         | Deputy Clerk                                                    | Deputy Assessor<br>Deputy Treasurer<br>Lead Motor Vehicle Specialist | Land Use Services Tech<br>Road & Bridge Administrative Assistant<br>SW Equipment Operator (also Recycler/Operator)<br>Truck Driver<br>4-H Coordinator<br>Facility Maintenance Worker |                                                               |                                                                   |
| 3         |                                                                 | Motor Vehicle Specialist                                             | Extension Assistant<br>Weed Inspector<br>SW Weigh Master                                                                                                                             |                                                               | Driver's License Specialist/Office As                             |
| 2         |                                                                 |                                                                      |                                                                                                                                                                                      |                                                               |                                                                   |
| 1         |                                                                 |                                                                      | Custodian, SW Laborer                                                                                                                                                                |                                                               |                                                                   |

## Teton County Salary Schedule for FY 2014

## HOURLY PAY RATE

Market  
Point

| Pay Grade | <b>A</b>                                | <b>B</b>                                    | <b>C</b>   |                                           |             | <b>D</b>                                                 |
|-----------|-----------------------------------------|---------------------------------------------|------------|-------------------------------------------|-------------|----------------------------------------------------------|
|           | <b>HIRING</b><br>(86-90%)<br><b>86%</b> | <b>PROFICIENT</b><br>(91-95%)<br><b>91%</b> | <b>96%</b> | <b>MARKET</b><br>(95-110%)<br><b>100%</b> | <b>110%</b> | <b>SUPERIOR PERFORMANCE</b><br>(111-120%)<br><b>120%</b> |
| 12        | \$34.79                                 | \$36.81                                     | \$38.83    | \$40.45                                   | \$44.50     | \$48.54                                                  |
| 11        | \$30.25                                 | \$32.01                                     | \$33.77    | \$35.18                                   | \$38.70     | \$42.21                                                  |
| 10        | \$26.30                                 | \$27.83                                     | \$29.36    | \$30.58                                   | \$33.64     | \$36.70                                                  |
| 9         | \$22.87                                 | \$24.20                                     | \$25.53    | \$26.59                                   | \$29.25     | \$31.91                                                  |
| 8         | \$19.89                                 | \$21.05                                     | \$22.20    | \$23.13                                   | \$25.44     | \$27.75                                                  |
| 7         | \$18.08                                 | \$19.14                                     | \$20.19    | \$21.03                                   | \$23.13     | \$25.23                                                  |
| 6         | \$16.43                                 | \$17.39                                     | \$18.34    | \$19.11                                   | \$21.02     | \$22.93                                                  |
| 5         | \$15.37                                 | \$16.26                                     | \$17.15    | \$17.87                                   | \$19.65     | \$21.44                                                  |
| 4         | \$14.36                                 | \$15.19                                     | \$16.03    | \$16.70                                   | \$18.36     | \$20.03                                                  |
| 3         | \$13.42                                 | \$14.20                                     | \$14.98    | \$15.60                                   | \$17.16     | \$18.73                                                  |
| 2         | \$12.54                                 | \$13.27                                     | \$14.00    | \$14.58                                   | \$16.04     | \$17.50                                                  |
| 1         | \$11.72                                 | \$12.40                                     | \$13.08    | \$13.62                                   | \$14.99     | \$16.35                                                  |

Employees within a particular pay grade will be hired at 86-90% of the Market Point. As time goes by, and as funds permit, deserving employees will receive merit raises within their pay grade based upon their work performance and the current Merit Administration Matrix. The Teton County Salary Schedule will be reviewed and adjusted as needed.



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Item #6  
Budget  
Instructions

208-354-8780  
FAX: 208-354-8410

Teton County Clerk

150 Courthouse Drive  
Driggs, Idaho 83422

April 18, 2014

TO: Board of County Commissioners  
Treasurer Bonnie Hatch  
Prosecutor Kathy Spitzer  
Extension Agent Ben Eborn  
Emergency Mgt. & MAD Greg Adams  
Fair Board Pres. Harley Wilcox  
Commissioners' Assistant Dawn Felchle  
Planning Administrator Jason Boal

Assessor Bonnie Beard  
Sheriff Tony Liford  
Coroner Tim Melcher  
Public Works Director Jay Mazalewski  
Housing Authority  
Ambulance Service District  
Chief JPO Brittany Campbell

FROM: Mary Lou Hansen

SUBJECT: **Budget Instructions & Worksheets for FY 2015**

Expense and Revenue budget worksheets for the coming year are attached. They provide two years of history plus YTD information through April 14, 2014. Please use these worksheets to prepare your Budget Requests for the upcoming fiscal year. They are due May 19. (Please round to the nearest dollar.)

Money is always tight, so be frugal but realistic about your budget needs. If your budget request includes any significant changes, be sure to include a written justification (a new form is attached for your convenience).

I will email excel spreadsheets but they don't contain the "comments" and "detail" information printed on your budget worksheet hard copies. If you notice any discrepancies between the hard copy and the spreadsheet, you should rely on the information contained within the printed copy.

**SALARIES & RAISES.** Use the attached spreadsheet to list your employees. Do not include raises in your budget requests. If funds are available, raises will be . . . (Commissioners: Please let me know what to insert here)

**VEHICLES.** Please update/correct the attached spreadsheet and return it with your budget request so the Board has current information about every vehicle used by your department(s).

**REVENUE.** If your department/office collects fees for services, or provides services to other entities on a contract basis, you should estimate your projected revenues. If you need to increase any fees, or anticipate receipt of specific grant revenue, be sure to include those amounts on your revenue sheets.

**CAPITAL EXPENDITURES & SPECIAL PROJECTS.** All capital expenditures must be itemized and a justification provided. If you are requesting the purchase of an expensive piece of equipment, include the full cost in your budget request. If you need funds for a special project, request the entire amount. The Board will decide whether a payment plan (for equipment) or a phasing plan (for special projects) is needed.

**CELL PHONES.** Use the attached sheet to list any employees required to carry a cell phone.

**BUDGET PREPARATION SCHEDULE.** Please note deadlines on the attached schedule.

**SIGN-UP SHEET.** Use the attached sheet to schedule a time with the Commissioners to discuss your budget. Be sure to reserve enough time.

*If you'd like more detailed information about any of your YTD expenditures, Carl or I would be happy to print expense detail reports, or any other report that you might find helpful. (If you don't have the view-only financial software on your computer, we can arrange to get it loaded.) And we're both available to provide any other assistance you might need. Please ask!*

## List of Employee Positions & Hours Worked

The Commissioners want to look closely at everyone's staffing levels. This spreadsheet aims to provide an accurate account of the staffing levels represented by your FY 2015 budget request. *(I've listed a few positions from this year's budget for your information.)*

| Elected Official or Department Head | Budget Account # Used for Salaries | Position Description | # of Employees Holding Position | # of hours budgeted per week per employee | Total hours of work represented by this budget account # |
|-------------------------------------|------------------------------------|----------------------|---------------------------------|-------------------------------------------|----------------------------------------------------------|
| Clerk                               | 6-1-402                            | Court Supervisor     | 1                               | 40                                        | 40                                                       |
| Clerk                               | 6-1-402                            | Court Clerk          | 1                               | 25                                        | 25                                                       |
| Solid Waste Supervisor              | 23-0-406                           | Equipment Operators  | 2                               | 40                                        | 80                                                       |
| Sheriff                             | 1-4-402                            | Sworn Deputies       | 8                               | 42.75                                     | 342                                                      |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |
|                                     |                                    |                      |                                 |                                           | 0                                                        |

Vehicle Listing: May 2014

| Dept.          | VIN              | Vehicle ID per dept | DESCRIPTION OF VEHICLE |                               | Current Mileage, May 2011 | Current Mileage, May 2012 | Current Mileage, May 2013 | Current Mileage, May 2014 | Assigned Driver, May 2014 | Assigned Driver, May 2013 | Date of Last Service (as of May 1) | Date of Last Service (as of 05/20)                                               | Description of Service Received                      | Date of any Title Changes | Description of Title Change |
|----------------|------------------|---------------------|------------------------|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------|---------------------------|-----------------------------|
|                |                  |                     | Year                   | Make & Model                  |                           |                           |                           |                           |                           |                           |                                    |                                                                                  |                                                      |                           |                             |
| Administration | 2G1WF52E26281313 |                     | 2002                   | Chevy Impala                  | 126,996                   | 130,796                   | 132,750                   | various                   | various                   |                           |                                    |                                                                                  |                                                      |                           |                             |
| Administration | 1GKDT13547228017 |                     | 2007                   | GMC Envoy                     | 39,785                    | 58,039                    | 75,375                    |                           |                           |                           |                                    |                                                                                  |                                                      |                           |                             |
| ASD            |                  |                     | 2008                   | Chevy Trailblazer (paramedic) | 49,900                    | 61,469                    | 67,621                    |                           |                           |                           |                                    |                                                                                  |                                                      |                           |                             |
| ASD            |                  |                     | 2009                   | Ford Ambulance                | 19,273                    | 30,830                    | 38,894                    |                           |                           |                           |                                    |                                                                                  |                                                      |                           |                             |
| ASD            |                  |                     | 2004                   | Ford Ambulance                | 62,158                    | 72,691                    | 85,035                    |                           |                           |                           |                                    |                                                                                  |                                                      |                           |                             |
| ASD            |                  |                     | 1999                   | Ford Merquis Ambulance        | 61,181                    | 67,505                    | 69,678                    |                           |                           |                           |                                    |                                                                                  |                                                      |                           |                             |
| ASD            |                  |                     | 1992                   | Ford Ambulance                | 71,714                    | 72,019                    | 72,035                    |                           |                           |                           |                                    |                                                                                  |                                                      |                           |                             |
| Building       |                  |                     | 2003                   | GMC Sierra                    | 136,966                   | 146,137                   | 156,419                   |                           | Tom Davis                 |                           | 1/3/2013                           |                                                                                  | LOY, CP, Full Service                                |                           |                             |
| Coroner        |                  | TCCO30              | 2008                   | GMC Sierra Pickup             | n/a                       | 10,198                    | 16,374                    |                           | Tim                       |                           | 5/15/2013                          |                                                                                  | Oil Change/Jube                                      |                           |                             |
| Emergency Mgt  |                  |                     | 1986                   | Ford Econoline Van            | n/a                       | 22,073                    | 22,615                    |                           | various                   |                           |                                    |                                                                                  |                                                      |                           |                             |
| Extension      |                  |                     | 2007                   | GMC Sierra                    | 83,900                    | 103,753                   | 121,996                   |                           | Ben Ebom                  |                           | 2/21/2013                          |                                                                                  | LOF                                                  |                           |                             |
| Public Works   |                  |                     | 1998                   | Ford F150                     | n/a                       | 226,351                   |                           |                           | Jay                       |                           |                                    |                                                                                  |                                                      |                           |                             |
| Sheriff        |                  |                     | 2009                   | Dodge Charger                 | 35,764                    | 51,328                    | 64,000                    |                           | sheriff                   |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 2007                   | Jeep Grand Cherokee           | 63,566                    | 68,141                    | 83,529                    |                           | Rick Henry                |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 2008                   | Dodge Durango                 | 54,000                    | 74,281                    | 83,988                    |                           | Fred Hale                 |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 2008                   | Ford Explorer                 | 60,688                    | 71,437                    | 82,000                    |                           | Clint                     |                           |                                    | sheriff's budget request includes trading in these 6 vehicles for 5 new vehicles |                                                      |                           |                             |
| Sheriff        |                  |                     | 2008                   | Ford Explorer                 | 53,798                    | 66,056                    | 92,261                    |                           | Bridger                   |                           |                                    |                                                                                  | regular service tire rotation, transmission problems |                           |                             |
| Sheriff        |                  |                     | 2008                   | Ford Explorer                 | 48,247                    | 64,772                    | 89,563                    |                           | Drew                      |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 1999                   | Subaru Legacy                 | 103,984                   | 104,053                   | 106,000                   |                           | spare                     |                           |                                    |                                                                                  | in the shop                                          |                           |                             |
| Sheriff        |                  |                     | 2005                   | Dodge Durango                 | 129,850                   | 149,735                   | 154,145                   |                           | spare                     |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 2007                   | Dodge Charger                 | 89,522                    | 110,447                   | 128,474                   |                           | Kelly Wells               |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 1996                   | Red Transport Van             | 55,706                    | 56,201                    | 57,000                    |                           | transport                 |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 2009                   | GMC Canyon (black)            | 40,009                    | 51,988                    | 61,000                    |                           | Justin                    |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 2008                   | Dodge Durango                 | 54,848                    | 68,194                    | 95,385                    |                           | Mark                      |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 2009                   | Chevy Trailblazer (grey)      | 43,903                    | 65,801                    | 80,000                    |                           | spare                     |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff        |                  |                     | 2006                   | Chevy Trailblazer (white)     | n/a                       | 67,665                    | 83,988                    |                           | Blake                     |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff-SAR    |                  |                     | 2000                   | Ford F350 Pickup              | n/a                       | 147,053                   | 148,031                   |                           | SAR                       |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff-SAR    |                  |                     | 1999                   | Chevy Suburban                | n/a                       | 104,742                   | 105,406                   |                           | SAR                       |                           |                                    |                                                                                  | regular service tire rotation                        |                           |                             |
| Sheriff-SAR    |                  | SAR 3               | 1986                   | Humvee                        | n/a                       | n/a                       | 31,531                    |                           | SAR                       |                           |                                    |                                                                                  |                                                      |                           |                             |
| Sheriff-SAR    |                  | SAR 4               | 1986                   | Humvee                        | n/a                       | n/a                       | 35,007                    |                           | SAR                       |                           |                                    |                                                                                  |                                                      |                           |                             |

LOF = lube, oil, filter  
 G = grease  
 CP = check fluids



| <b>FY 2015 Teton County Budget Preparation &amp; Tax Levy Schedule</b> |                                                                                |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| March 20                                                               | BOCC discuss budget issues                                                     |
| April 14                                                               | BOCC discuss budget issues                                                     |
|                                                                        | Ambulance District receives update from Fire/Hospital re ambulance contract    |
| April 18                                                               | CEO/Department Heads receive forms to prepare budget requests (31-1602)        |
| May 12                                                                 | BOCC discuss their departmental budgets & various budget issues                |
|                                                                        | Ambulance District receives update from Fire/Hospital re ambulance contract    |
| May 13                                                                 | State Tax Commission's Budget & Levy training in Idaho Falls                   |
| May 19                                                                 | Department heads submit budget requests to Auditor (31-1602 & 31-1603)         |
| May 20-June 5                                                          | Auditor compiles budget requests & prints requested budget                     |
| May 27                                                                 | BOCC discuss their departmental budgets & various budget issues                |
| June 9                                                                 | BOCC discuss budget requests with CEO/Department Heads                         |
|                                                                        | Health Insurance update from American Insurance                                |
|                                                                        | Ambulance District executes contract with Fire/Hospital for ambulance services |
| June 10-12                                                             | Idaho Association of Commissioners & Clerks meeting in Challis                 |
| June 18                                                                | BOCC discuss budget requests with CEO/Department Heads (day-long meeting)      |
| June 19                                                                | BOCC discuss budget requests with CEO/Department Heads (day-long meeting)      |
| June 23                                                                | BOCC discuss budget                                                            |
| June 26                                                                | Reserved for Board of Equalization (BOE)                                       |
| July 14                                                                | BOCC discuss budget                                                            |
|                                                                        | Ambulance District commissioners set tentative budget                          |
| July 17                                                                | BOCC set tentative budget                                                      |
| July 28                                                                | Health Insurance update from American Insurance                                |
|                                                                        | Last chance to change budget prior to publication                              |
| Aug 14                                                                 | County, Ambulance & MAD budgets published                                      |
|                                                                        | Fee increases greater than 5% published                                        |
| Aug 25                                                                 | 2:00 pm Public Hearing for County budget                                       |
|                                                                        | 2:10 pm Public Hearing for Ambulance District budget                           |
|                                                                        | 2:15 pm Public Hearing for Mosquito Abatement District budget                  |
|                                                                        | 2:20 pm Public Hearing for Special Road Levy budget                            |
|                                                                        | 2:30 pm Public Hearing for Fee Increases greater than 5% (if any)              |
| Sept 4                                                                 | Taxing District L2 forms due in Auditor's office (63-803[3])                   |
| Sept 8                                                                 | BOCC sets 2014 tax levies (for FY 2015 budgets)                                |
| Sept/Oct/Nov                                                           | Health Insurance decisions made, new rates take effect Jan. 1                  |

## Sign-up Sheet for Budget Work Sessions

*\*Budgets for departments not specifically listed will be discussed as time permits\**

### Monday, June 9, 2014

| Time    | Fund & Dept. # | Budgets | Name |
|---------|----------------|---------|------|
| 2:30 PM |                |         |      |
| 3:00 PM |                |         |      |
| 3:30 PM |                |         |      |
| 4:00 PM |                |         |      |
| 4:15 PM |                |         |      |
| 4:30 PM |                |         |      |

### Wednesday, June 18, 2014

| Time     | Fund & Dept. #                                                         | Budgets | Name |
|----------|------------------------------------------------------------------------|---------|------|
| 9:00 AM  |                                                                        |         |      |
| 9:15 AM  |                                                                        |         |      |
| 9:30 AM  |                                                                        |         |      |
| 9:45 AM  |                                                                        |         |      |
| 10:00 AM | IAC Webinar re planning & zoning: Current trends & legislative changes |         |      |
| 10:30 AM | IAC Webinar re planning & zoning: Current trends & legislative changes |         |      |
| 11:00 AM |                                                                        |         |      |
| 11:30 AM |                                                                        |         |      |
| 12 NOON  |                                                                        |         |      |
| 2:00 PM  |                                                                        |         |      |
| 2:15 PM  |                                                                        |         |      |
| 2:30 PM  |                                                                        |         |      |
| 3:00 PM  |                                                                        |         |      |
| 3:30 PM  |                                                                        |         |      |
| 4:00 PM  |                                                                        |         |      |
| 4:30 PM  |                                                                        |         |      |

### Thursday, June 19, 2014

| Time    | Fund & Dept. # | Budgets | Name |
|---------|----------------|---------|------|
| 1:15 PM |                |         |      |
| 1:30 PM |                |         |      |
| 1:45 PM |                |         |      |
| 2:00 PM |                |         |      |
| 2:15 PM |                |         |      |
| 2:30 PM |                |         |      |
| 2:45 PM |                |         |      |
| 3:00 PM |                |         |      |
| 3:15 PM |                |         |      |