

YOUR TAX DOLLARS AT WORK: 2016-2017



A Guide to the Sublette County Budget

Report from the Sublette Board of County Commissioners, Pinedale, Wyoming

FAST FACTS

Sublette County Valuations

SUBLETTE COUNTY ASSESSOR

1996	\$216 million	2007	\$4 billion
1997	\$274 million	2008	\$3.7 billion
1998	\$376 million	2009	\$6.4 billion
1999	\$379 million	2010	\$3.5 billion
2000	\$475 million	2011	\$4.4 billion
2001	\$851 million	2012	\$4.3 billion
2002	\$1 billion	2013	\$3 billion
2003	\$934 million	2014	\$3.4 billion
2004	\$2 billion	2015	\$3.7 billion
2005	\$2.9 billion	2016	\$2.2 billion
2006	\$4.4 billion		

- Sublette County is only 5 percent of Wyoming's land mass, yet it contributes nearly 21 percent of the total mineral taxable valuation in the state.

WYOMING DEPARTMENT OF REVENUE 2015 ANNUAL REPORT

- Sublette County was the largest natural gas producer in 2015, with Sweetwater and Fremont Counties following.

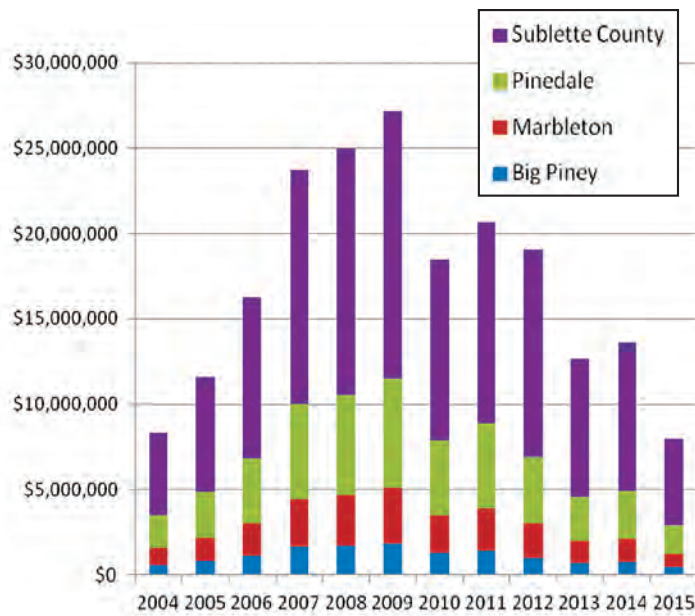
PETROLEUM ASSOCIATION OF WYOMING

- Campbell County was the leading crude oil producer in 2015 followed by Converse and Sublette Counties.

PETROLEUM ASSOCIATION OF WYOMING

Ad Valorem Taxes

Distribution of Ad Valorem taxes to Sublette County and municipalities, 2004 to 2015. *Ad valorem* is Latin for "according to value." An ad valorem tax is a tax based on the assessed value of a property.



WYOMING DEPARTMENT OF REVENUE 2015 ANNUAL REPORT

Front cover: Pronghorn antelope move across a Sublette County landscape.

- Wyoming supplies more energy to other states than any other state in the nation. The state has 16 of the nation's largest gas fields, including the Pinedale and Jonah fields in Sublette County that rank among the top 10.

U.S. ENERGY INFORMATION ADMINISTRATION

- In Fiscal Year 2016, sales and use tax collections in Sublette County dropped 32 percent from the prior year. In FY2015, the county collected \$45 million in sales and use taxes, declining to \$30 million in 2016.

WYOMING DEPARTMENT OF ADMINISTRATION & INFORMATION

- Of the 23 counties in Wyoming, Campbell County had the highest overall taxable valuation in the state in 2015, contributing nearly 24 percent of all taxable valuation, followed by Sublette County with 14 percent.

WYOMING DEPARTMENT OF REVENUE 2015 ANNUAL REPORT

- When it comes to tallying all taxes contributed by each county in Wyoming, Sublette County ranks second, providing 13 percent of all taxes contributed. Campbell County ranks first, with 22 percent.

WYOMING DEPARTMENT OF REVENUE 2015 ANNUAL REPORT



Sublette County Commissioners hold a budget work session with representatives from Sublette County Unified Fire.

Budget Message from the Commission

Widespread cuts in spending, more to come later

The Sublette County Commission warned departments and non-profit organizations last year to hold the line on spending and to prepare for budget cuts that were sure to come. Commissioners had worked for more than a decade to tuck money into reserve accounts, preparing for the inevitable bust that follows traditional booms in an energy-based economy. In 2009, the county's assessed valuation reached its peak of \$6.4 billion, and the Sublette County Commission knew what was coming next, and started reducing county spending in the Fiscal Year 2010 budget. That was the first year the commission instituted a hiring freeze (which continues today) and started examining ways to reduce the size of county government.

Fast-forward to April 2016 when county officials began preparing for the Fiscal Year 2017 budget. By the time Sublette County Clerk Mary Lankford sent out the annual budget letter to boards and departments, Sublette County had transitioned from having the lowest unemployment rate in the state to the highest (7.2 percent).

"We're expecting our assessed value to be 45-50 percent less than last year," wrote Lankford, who also

serves as the county budget officer. "That will mean a reduction of approximately \$20 million in tax revenue available to fund the county budget this year. Next year is predicted to have an additional 50 percent reduction."

Fortunately the reduction in assessed valuation turned out to be not as large as predicted, but the 40-percent decrease is substantial.

Changing Valuations

Every county budget discussion begins with a look to the county's assessed valuation, but that valuation changes throughout the year. As the ailing energy industry seeks ways to reduce costs, auditors have been combing company files seeking tax exemptions and

2017 budget compared to last year

- General fund spending is \$8 million less.
- Reserves are \$5 million more.
- Property tax revenue is \$17.8 million less.
- Revenue (other than taxes) is \$2.3 million less.

BUDGET MESSAGE *continued from page 1*

accounting errors that can result in reductions in their assessed values for prior years. The result has been an increase in tax abatements (reductions in the level of taxation), and when the taxable valuation for a property is reduced, county governments must either repay that

Budget by the Numbers: \$41 Million for Operations

The grand total budget is \$224 million, which includes:

- **Cash carryover** of \$13 million (heeding the commission's calls for reduced spending, departmental budgets were underspent);
- **Reserves** of \$170 million; and
- **An operating budget** of \$41 million.

The Fiscal Year 2017 budget covers county income and expenditures from July 1, 2016 through June 30, 2017. The budget is based on a taxation rate of 12 mills of the county's assessed value of \$2.26 billion.

Most county departments and services are funded under a general fund allocation set by the Sublette County Commission, but certain county services have a direct mill levy allocation that is provided at the discretion of the county commission. The following departments all receive a portion of a mill: **Fair, Airports, Library, Museum, Recreation, and Fire.**

Boards appointed by the county commissioners supervise these budgets, which are submitted to and approved by the commission.

General Fund	\$41,245,275
Reserves	\$170,075,931
EnCana Tax Refund	\$520,600
Fair, Airport, Library, Museum, etc.	\$10,710,385
TOTAL REQUIREMENT:	\$224,326,791

tax revenue or grant tax credits. For example, EnCana's change in valuation for taxation from 2010 to 2014 resulted in the county having to refund \$14 million. Each tax district or entity in the county that receives mill levy funding is responsible for a portion of the refund – from school and cemetery districts, to the county's general fund. The Sublette County Commission set up a five-year repayment plan, and the FY2017 general fund budget includes \$520,6000 in EnCana's repayment.

In the first six months of 2016, changes in valuation from a range of companies have resulted in \$3.8 million in tax abatements, according to Sublette County Assessor Jeness Saxton. The abatements are for prior tax years, and the county has no real way of predicting the level of abatements it will receive from one year to the next.

Funding Decline

Sublette County Commission Chairman Andy Nelson noted that the revenue stream currently entering the county is on par with levels seen back in 2003, setting the county up for further cuts in the next budget. With taxable valuation dropping from \$3.7 billion in 2015 to \$2.2 billion in the current budget year, Nelson said that valuation is set to decline to \$1 billion in FY2018.

Since a mill is equal to 1/1000 of a dollar, the current \$2.2 billion assessed valuation means that each mill taxed generates \$2.2 million in tax revenue to the county. County commissions are limited to taxing a maximum of 12 mills for county operations. That means that next year's forecasted \$1 billion valuation will drop each mill to a value of only \$1 million.

The commission discussed how to handle the steep declines in revenue, and briefly considered a 35 percent across-the-board cut in county funding to all departments and boards, but finally settled on asking each entity to cut 20 percent from their requests to the county coffers.

Commission Vice Chairman Jim Latta said, "Understand our goal: We have got to reduce the budget because we have a huge reduction in revenue, but we want to do as little damage as we can."

Commissioner Joel Bousman said that it was important for the commission to avoid taking money from the county reserves, noting that \$170 million wouldn't

last long if the commission started reducing those accounts now, knowing that even tighter budgets would come next year.

Cash Carryover

A significant factor in the FY2017 budget is the amount of cash carryover from one budget to the next. The carryover is comprised of reserves, taxes collected, revenues, and unspent budget funds. With the high percentage of taxes and revenues collected, some anticipated revenues, and savings by the county's departments and boards, \$13 million in unobligated cash became available for the FY2017 budget. Although the commission had prepared to cut 20 percent from the county's contributions to non-profit organizations, in the end the commission was able to restore funding levels to just a five-percent decrease.

The cash carryover, combined with further reductions of 5 to 20 percent in nearly all departments and

boards in the new budget, allowed the commission to reduce the general fund budget by \$8 million over last year's budgeted amount, as well as increase reserves by \$5 million.

The commissioners were unanimous in their vote to adopt the new budget, with Commission Chairman Nelson thanking the county clerk and all the departments for their work on a very difficult budget.

"Next year is going to be even tougher," Nelson warned.

The Future

The county is expecting next year's budget to begin with an additional 50 percent reduction in assessed value and continued declining revenues. Next year, the commission preparing the budget will have three new commissioners joining Nelson and Bousman, as Latta retires and the commission expands from its three-member board to five members.

Designated Mill Funding

FAIR

The county fair board cut its budget 43 percent from the previous year's level. The fair budget totals \$534,000 and comprises enough funding to host two fairs in order to provide for adequate cash flow during the budget year (since the fair is held at the start of the budget year). The fair board oversees this spending, providing for all events at the annual county fair, as well as personnel and administration, and a \$25,000 reserve account. The fair board budgeted \$292,500 to host the county fair in 2016, and \$155,500 for the 2017 fair. The budget includes a total of \$61,000 for administration.

The fairgrounds budget totals \$509,695, and includes \$208,695 in staff salaries. Major spending categories include: \$25,000 for repairs; \$20,000 for equipment in buildings; \$25,000 for building maintenance; \$160,000 for utilities and phone; \$7,500 for equipment; and \$5,000 for projects. Entertainment is budgeted \$2,000 and landscaping is allocated \$10,000. Gas and oil is budgeted \$12,000, and training and travel is

allocated \$8,000. Supplies and trash removal are allocated a combined \$16,000. This budget also allocates \$10,000 into the new vehicle reserve.

The fair budget also includes \$13,000 in tax abatement funding to EnCana.

A separate allocation of about \$63,000 remains in the budget for expansion of the county fairgrounds. This budget item is a carryover from past years and the commission has no current plans for further expansion of the fairgrounds.

AIRPORT

The county's two airports will benefit from the \$670,184 allocation in the county budget. The commission approved a 20-percent budget reduction for operating the Big Piney-Marbleton Airport, providing \$96,000.

The Town of Pinedale's Ralph Wenz Field does not receive operational funding from the county, but the county budget is used to provide local match funding

MILL FUNDING *continued from page 3*

for major improvement projects. The commission has allocated \$570,926 to be held in reserves for these projects.

Airport funding also includes about \$3,300 in EnCana tax refunds.

LIBRARY

The \$1.6 million library system budget (down 9 percent from last year) funds library services in the Pinedale and Big Piney facilities, as well as circulation

materials and support to the seasonal library in Bondurant, operated by volunteers.

MUSEUM

The county museum budget totals \$360,964, down 12 percent from the previous year. The Sublette County Museum Board supervises this budget, and allocates \$198,500 to the Sublette County Historical Society for operating the Museum of the Mountain Man in Pinedale. The Green River Valley Museum in Big Piney will receive \$150,056 to help fund that facility's operations. The Sublette County Museum Board will receive \$8,970 for its own operations as well as educational programs, and \$5,000 has been allocated for EnCana's tax refund.

In a separate general funding allocation, the county will provide \$26,550 for the Sublette County Historic Preservation Board. Major projects this year include continuing to survey homestead buildings in the county, research on potential National Register of Historic Places sites, relocation of a historic hay slide for display, and sponsorship of projects that promote local history.

RECREATION

The \$1.3 million recreation budget includes operations of the ice arena in Pinedale, as well as \$143,370 in new funding for programs approved by the county recreation board. Rec Board funding supports a variety of activities, from

THE SUBLETTE COUNTY LIBRARIES FISCAL YEAR 2015 AT A GLANCE



198,678
visitors
to the libraries
in Pinedale &
Big Piney

92,972
website visits



432
subscribers
to our weekly
news emails



21,050
reference questions
answered



22,710
times public
access comp-
uters were
accessed



122,742
items borrowed
by the community



5% increase
in circulation
since last year



678 new library
cards issued



767 programs
for children, teens
& adults



1027 community meetings
held in our meeting spaces

Pinedale
Library open
57 hours
a week

OPEN

Big Piney
Library open
52 hours
a week

"I can't believe how nice this library is especially for such a small town. I love the multiple options for meeting, reading, conferencing or just relaxing that they can accommodate."

"The staff is great and knowledgeable."

"Great library! Lots of great kids reading encouragement. Great adult programs."

"Beautiful, well stocked library... The Sublette County Library is a jewel."

"The Sublette County Library is a great place to hold a large meeting. Lots of room for any size of gathering. The staff is very friendly and helpful."

contract livestock at local rodeos, to funding visiting artists, and maintenance of recreational facilities. The \$286,000 ice arena budget includes \$158,000 in salaries, \$78,700 for utilities and telephone, and \$15,000 for building maintenance. The budget also includes \$10,000 each for equipment maintenance and rink supplies, and lesser amounts for miscellaneous items related to arena operations.

UNIFIED FIRE

Sublette County Unified Fire responds to a variety of emergency situations – from structure or wildland fires, to rescue and emergency medical situations, hazardous conditions, severe weather incidents and natural disasters. In 2015, Unified Fire responded to 181 incidents.

When the county's six individual fire departments were consolidated in 2015 with the creation of Sublette County Unified Fire, it created an unforeseen issue: the county taxpayers pay for fire protection within the municipal limits of the county's three incorporated towns, but the county does not receive funding from town residents for fire protection.

Just as the Sublette County Sheriff's office provides for town law enforcement, now Unified Fire provides service not just out in the county, but within the towns as well. The fire protection budget is provided through taxation on properties outside of municipal limits. While the county commission hopes for a legislative fix to the town taxation issue, Sublette County Unified Fire remains the only fire organization in the state that "does it all."

The Sublette County Unified Fire operations budget totals \$2.1 million, down from last year's \$2.4 million. The budget includes personnel costs of \$420,000; \$410,732 for apparatus purchase; \$442,000 in grant expenses; and \$167,393 in equipment and supplies. Utilities and telephone total \$72,000, and vehicle expenses are budgeted \$30,000.



Sublette County Unified Fire crews responded to the Cliff Creek wildfire near Bondurant in the summer of 2016. CASS URBIGKIT PHOTO

Physical examinations for firefighters are budgeted \$57,000, training is allocated \$51,000, and insurance is estimated at \$70,000. Retirement is budgeted \$15,000, and \$5,000 is allocated to recruitment and retention of firefighters. The budget also includes \$10,000 for firefighter rehabilitation at fire sites, \$121,000 for facilities maintenance, and \$81,580 for equipment maintenance. Wildland fire suppression is allocated \$78,000, and prevention and investigations are allocated a total of \$18,000.

The commission also allocated a separate line item of nearly \$70,000 for fire suppression. This allocation has strict limitations on its use, and is primarily to pay for fire equipment from neighboring counties to be on stand-by in years when fire activity is high and local resources are already engaged.

In addition to the \$2.1 million operations budget, the county holds about \$2 million in reserves for replacement of firefighting apparatus (fire trucks) and \$3 million for eventual fire hall improvements or replacements.

Commission Continues to Build Reserves

Despite the decline in revenues, the combination of cuts in spending in the previous budget and across-the-board cuts in nearly all departments allowed the commission to set aside an additional \$5 million in reserves in the new budget, for a grand total of \$170 million.

Cash reserves total \$10 million, and provides cash flow for county government operations. The equipment

reserve includes \$10,769,560 for future equipment purchases, and the depreciation reserve account totals \$149,306,371. Since county government does not have the statutory authority to establish trust fund or rainy day accounts for future county needs, money is earmarked and placed in specific reserve accounts for use in the future.

Depreciation Reserve Budget Accounts

Building projects, equipment and maintenance.....	\$32.4 million
Ag & Fair (operations and capital)	\$13.1 million
Budget reserve	\$17.2 million
Recreation (operations and capital)	\$11.7 million
Senior centers/facilities (operations and capital)	\$9.7 million
Library.....	\$12.25 million
Road & bridge projects.....	\$7 million
Courthouse & maintenance	\$7 million
State/County road fund	\$6.7 million
Landfill (remediation, closure, reserve)	\$5.5 million
Museums	\$5.5 million
Airports	\$5 million
Human services.....	\$4.5 million
Communications & IT.....	\$3 million
Fire halls.....	\$3 million
Resource monitoring	\$2 million
Tax refunds.....	\$2 million
Emergency revolving loan	\$1 million
Health care clinics	\$318,611
Elections	\$200,000
GRAND TOTAL	\$149.3 million

A mule deer buck blends in with his winter environment.

Property Taxation

All property tax is based on the assessed value of the property. Assessed value actually means taxable value, which is a percent of the fair market value.

Gross product of minerals and mine products is taxed at 100 percent of its fair market value; industrial property is taxed at 11.5 percent; and all other property (real and personal) is taxed at 9.5 percent.

The county assessor establishes taxable values for most properties within the county. Minerals are valued by the state for ad valorem and severance tax purposes. The values are allocated back to the counties for ad valorem purposes.

Property taxes are one of the primary sources of funds for local governments, counties, school districts, cities, towns and special agencies such as service and improvement districts. The federal government does not receive any revenue from your property tax.

Tax rates are set by the various political entities with the legal power to levy taxes. These governmental entities include counties; school districts; cities and towns; and special taxing districts, such as service and improvement districts, the Rural Health Care District, and cemetery districts.

Sublette County property owners have among the lowest average mill levies in the entire state, with its total of about 64 mills. The total mills levied in Sublette County includes not only the 12 mills established by the county commission, but includes school funding, and special districts such as cemetery districts, rural health care, weed and pest, and service and improvement districts. These special districts generated more than \$10 million in additional taxes from levies last year, in addition to the school and county general fund budgets.

The majority of the taxes you pay provides for the state's educational system. The tax is collected here at the local level, but the revenue is remitted to the state for redistribution.

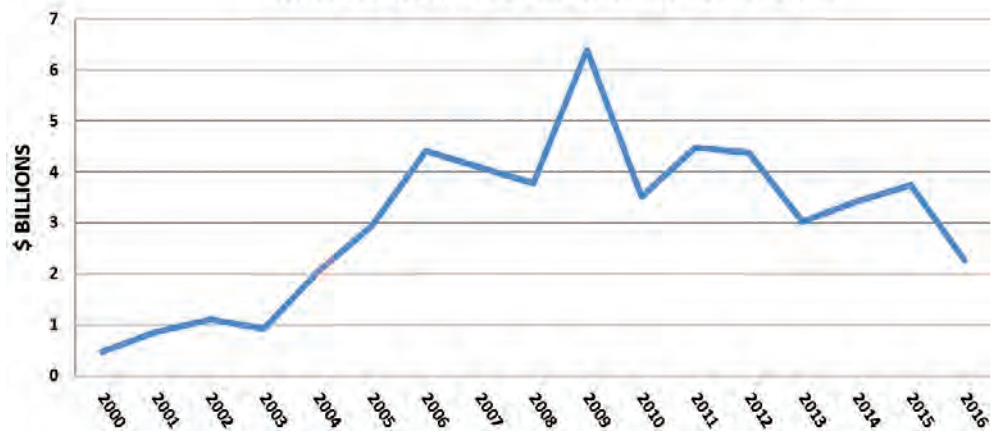
TAX YEAR 2016 VALUATION BY PROPERTY TYPE

Property Class	Assessed Value	Percent
Mineral & Industry	\$2,117,230,574	93.38
Residential	102,451,855	4.52
Commercial	27,274,516	1.20
Agricultural	12,042,120	0.53
Utilities	8,381,268	0.37
Total	\$2,267,380,333	100

TOP 10 TAXPAYERS IN SUBLETTE COUNTY

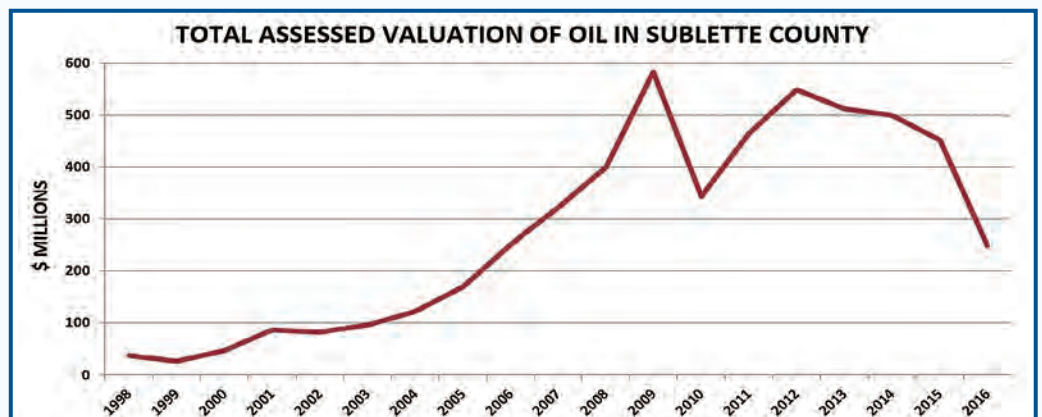
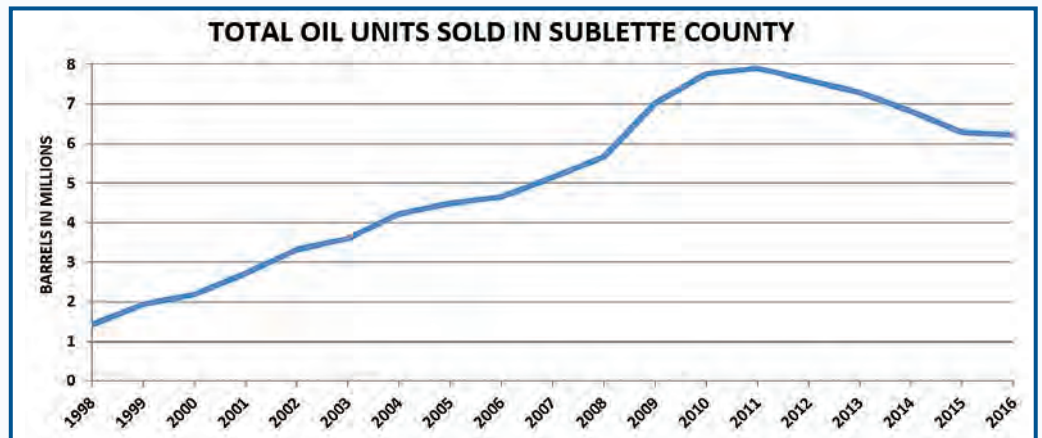
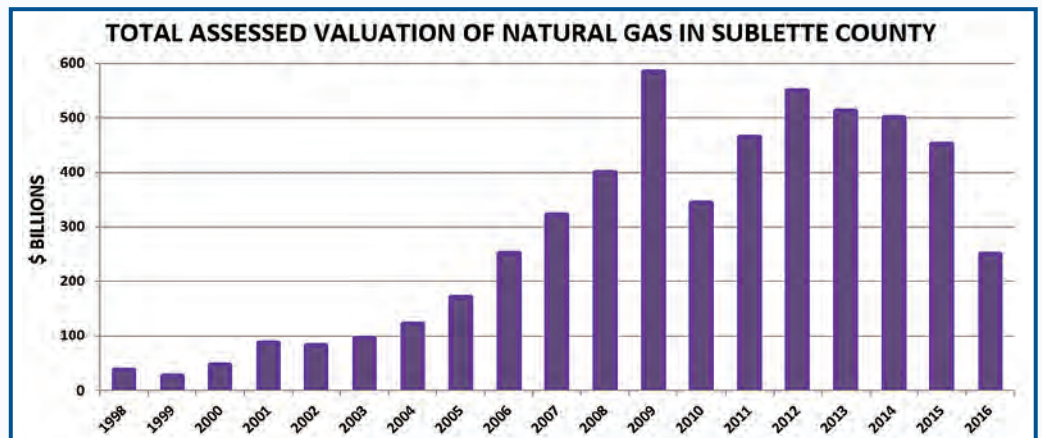
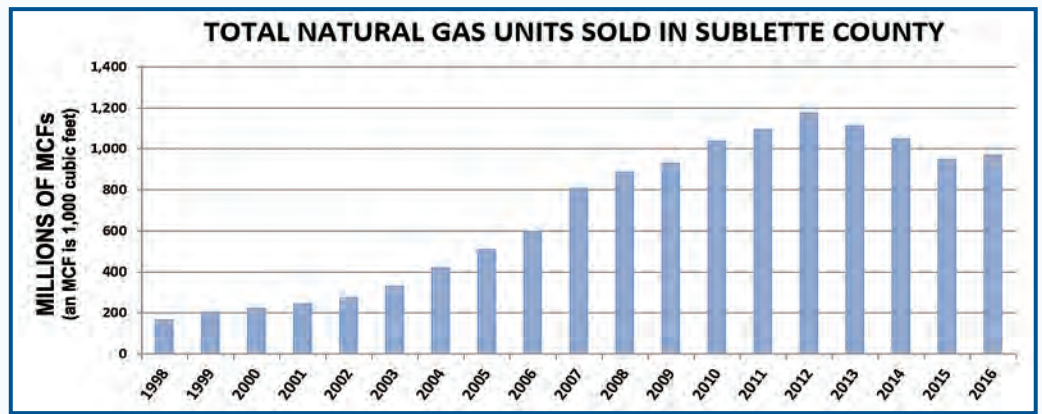
Company	Assessed Value	Percent
Ultra Resources, Inc.	\$702,897,590	18.76
Jonah Energy, LLC	377,260,685	10.07
QEP Energy Co.	295,422,030	7.89
Exxon Mobil Corp.	181,917,590	4.86
Linn Operating, Inc.	147,635,705	3.94
Vanguard Operating, LLC	81,367,755	2.17
Jonah Gas Gathering Co.	71,481,271	1.91
Wexpro Co.	53,074,084	1.42
EOG Resources, Inc.	28,941,405	0.77
ExxonMobil Oil Corp.	22,748,408	0.61
TOTAL	\$1,962,746,523	52.39
TOTAL ASSESSED VALUE	\$3,746,142,348	

TOTAL COUNTY ASSESSED VALUE 2000-2016



Natural Gas and Oil: Production and Valuation

These figures show productivity levels for oil and gas, as well as the assessed valuation for these resources in Sublette County for each year since 1998. SUBLETTE COUNTY ASSESSOR



Elected Officials and Their Departments

Six county departments are operated by elected officials who work full time in those positions: Assessor, Attorney, Clerk, District Court Clerk, Sheriff, and Treasurer. Each elected official supervises their department and staff, with the board of county commissioners serving as the final authority over budget expenditures, which are paid through the county's general fund.

In addition to the full-time elected positions, the county coroner is a part-time elected position. The county commission also has its own budget, but has no specific department or staff.

Commission

The Sublette County Commission's budget is up from last year's \$226,500, to \$268,200 this year. The increase is due to the expansion from a three-person commission to a five-person commission when new commissioners take their seats in January 2017. Salaries for the five commissioners account for \$139,600 of the commission budget.

The budget includes \$75,000 for special attorneys used in administrative hearings and legal proceedings involving assessments and taxation and for conflicts of interest.

The budget also includes \$25,000 for consultants, which the commission uses to respond to various issues as they arise – from federal issues with an impact on the county, to health care studies conducted at the county level.

The remaining budget items cover costs associated with a reserve account for a new vehicle, meals and mileage, and office supplies.

Each commissioner serves on a variety of boards and commissions, and participates in governmental partnerships at the local, state, and national level. Commissioner Joel Bousman serves as the president of the National Association of Counties Western Interstate Region (WIR) in 2017. The commission budgeted \$10,000 for expenses associated with Bousman's role in WIR.

Assessor

Assessor Jeness Saxton's \$482,043 budget includes about \$386,000 in staff salaries, and \$73,000 in

appraisal and audit services. The budget also includes \$5,000 in vehicle expense, \$6,000 for a new vehicle reserve, and \$4,000 in education and travel expenses. The remaining budget items total \$8,000 and provide for general operations of the assessor's office.

The assessor's office has the statutory duty of locating, identifying, and valuing all taxable property in the county in accordance with state laws and guidelines. There are more than 10,000 individual parcels that are subject to the assessor's valuations.

Attorney

Attorney Clayton Kainer's \$762,306 budget is up from last year, but the majority of the increase results from moving the \$60,000 Title 25 line item into this budget for the first time. In past years, Title 25 has been part of the detention department budget. The Title 25 program provides for emergency and involuntary hospitalizations of persons suffering from mental illness.

Continued on the next page

How Much Are County Elected Officials Paid?

The county commissioners establish salaries for county elected officials every four years, under the guidance of state statutes that establish salary caps for certain elected positions.

The salaries for county clerk, treasurer, assessor, district court clerk and sheriff are set at \$90,278. The county attorney is paid \$99,668, while the coroner (a part-time position) is paid \$32,291. Each county commissioner receives \$32,500 in salaries in the new budget.

Salaries for other county employees are set by salary schedules approved by the county commission.

The commission has continued its hiring and salary freeze, and is expected to make a downward adjustment to the pay schedule for new hires.

ELECTED OFFICIALS *continued from page 9*

The budget includes \$527,427 in personnel costs. Outside of personnel costs, the largest line item is \$60,000 for prosecution and defense, which covers costs associated with special prosecutors, witnesses, etc., in the event of major cases requiring expert or intense use of legal resources (such as murder trials or other complex cases). There is a \$53,000 line item for a crime victims program, which is grant funded.

The remainder of the attorney's budget covers costs associated with operations of the office, as well as more specialized items such as educational training, access to an online legal database, and allocations for the crime victims program. Most of these line items have been reduced from last year's levels.

Clerk

County Clerk Mary Lankford's \$336,982 budget is down just slightly, and includes about \$320,000 for departmental staff salaries. The remaining budget items remain static from year to year, and are associated with general operations of the clerk's office.

The clerk's office has a wide variety of duties and responsibilities, including serving as clerk to the county commission, chief elections officer, chief budget officer, county accounting and personnel officer, and

maintaining motor vehicle records. The clerk's office also maintains records of land transactions, subdivisions, mineral leases, mining claims, marriage licenses, and liquor licenses.

District Court

District Court Clerk Janet Montgomery's \$352,861 budget is down about three percent from last year, and includes about \$217,000 in personnel costs. The public defender program is allocated \$90,000, court-appointed attorneys are budgeted \$8,000, child cases are budgeted at \$5,000, and jurors and witness fees are anticipated at \$8,000. The budget also includes \$5,500 for state operations, \$4,000 for the law library, and \$2,000 for transcripts. The remaining budget items cover general operations of the court clerk's office.

Treasurer

Treasurer Roxanna Jensen's \$309,100 budget is down about seven percent from last year's budget, and includes \$286,000 for staffing the department. The line item for postal services is \$16,000, with lesser amounts for office supplies and equipment, telephone and equipment repairs.

The treasurer's office is responsible for vehicle registrations, sales and property tax collections, and maintaining the books for our county government.

Coroner

Coroner Curt Covill's budget totals nearly \$65,000, down substantially from last year. This amount includes about \$35,000 in salary and standby time for deputy coroners. Autopsies are allocated \$10,000, and county burials \$2,000. Vehicle expenses are anticipated at \$2,000, and \$7,750 is allocated to a new vehicle reserve. The remainder of the budget is allocated to supplies, training, and fees.

The county coroner's duties include pronouncing death and the time of death, documenting the death scene and performing interviews to determine medical and social circumstances, removing and identifying the deceased, notifying the next of kin, and determining the need for autopsies, as well as other related matters.

County Operations

The commission has allocated \$6.2 million to cover the cost of FICA insurance and retirement, \$100,000 for financial administration, and \$36,000 for an annual audit.

Workmen's compensation and unemployment compensation are covered with an allocation totaling \$400,000.

County officers expenses are budgeted at \$55,000, while printing and publications are allocated \$95,000. Postage is estimated at \$30,000, and telephone service is allocated \$200,000.

Sheriff's Office

Sublette County Sheriff K.C. Lehr supervises five budgets that when combined total over \$8 million, as follows:

Law Enforcement	\$4,285,449
Detention	2,159,921
Communications	779,783
Search & Rescue	642,555
Emergency Management	147,255
Total	\$8,014,963

Although the sheriff's budgets are down slightly (about \$88,000) from last year, it should be noted that Lehr was appointed sheriff shortly before the commission adopted the final budget, so revisions to the sheriff's department budget are anticipated at some point during the year.

Sublette County is unique in that the sheriff's office serves not just the county, but also serves as metro law enforcement for the county's three incorporated towns – a nearly \$3 million service provided for annual charge of \$10 to the towns. All other counties in the state have metro police departments. It is the commission's decision whether to provide metro law-enforcement coverage, and what to charge for it, as

well as patrol within the borders of the National Forest system.

LAW ENFORCEMENT

The \$4.3 million law enforcement budget includes \$2.6 million in salaries for sworn officers, and \$213,144 for secretarial staff. The budget includes a variety of vehicle expenses: \$800,000 for new purchases; \$150,000 in a new vehicle reserve; and \$205,000 for maintenance, gas, and oil.

Criminal investigation and investigative equipment total \$55,550, and training is allocated \$40,000. Other major budget items include \$36,700 for animal control, \$36,000 in radio maintenance, \$12,605 in grant expenditures, and \$7,000 for the drug dog program. Utilities and telephone are allocated \$75,000.

The budget includes about \$11,000 to provide patrol of U.S. Forest Service-administered properties, which is reimbursed by the federal agency.

Uniforms are allocated \$10,000 to cover the costs of rotating protective vests for officers, and medical expenses are budgeted \$6,000. Office equipment, supplies, and other operational expenses balance out the remaining budget expenditures.

Continued on the next page



A pair of burrowing owls at their nesting burrow.

SHERIFF'S DEPARTMENT *continued from page 11*

DETENTION

The \$2.1 million detention budget covers jail operations and courtroom security, and includes \$1.7 million in salaries. Prisoners' expenses include \$344,000 in board, medical, and transport.

Officer training and uniforms are budgeted \$22,000, while medical expenses are allocated \$4,000. Jail maintenance and supplies are budgeted \$23,000.

A new vehicle reserve and vehicle maintenance are allocated a total of \$13,000. A variety of lesser amounts associated with operations of the jail are allocated the remainder of the budget balance.

COMMUNICATIONS

The \$779,783 communications budget includes about \$590,000 in salaries for communications officers, and \$7,000 for training. Communications center maintenance is allocated \$140,000, the E-911 system is budgeted \$30,000, and radio maintenance is budgeted \$4,500. The remaining line items in this budget total \$9,000, and pertain to operations of the communications center.

SEARCH & RESCUE

The \$642,555 search and rescue budget includes \$68,055 for the administrator's salary. The largest item in the budget is \$380,000 for the seasonal contract for



A male sage grouse in early spring.

helicopter services. The county recovers most of the contract costs through a variety of federal and state agreements.

The budget includes \$60,000 for training, and \$28,000 for search operations. Also included is \$16,000 for a new vehicle reserve, \$15,000 for an ATV/snowmobile reserve, and \$2,000 for a dive and swiftwater equipment reserve.

The budget includes a variety of equipment purchases for high angle, swiftwater and other technical rescues, totaling about \$19,000. Medical upgrades are allocated \$5,000, vehicle expenses total \$18,000, and utilities and telephone expenses are anticipated at \$14,000. Radios and mapping are budgeted a total of \$3,000, building repair and maintenance is allocated \$5,000, and the remainder of the budget (less than \$10,000) covers office equipment and supplies.

EMERGENCY MANAGEMENT

The emergency management budget totals \$147,255, of which \$68,000 is for coordinator Jim Mitchell's salary.

Gas, oil and vehicle maintenance are allocated \$7,500, and \$45,000 is allocated for small equipment and vehicle reserves. Emergency and hazardous materials equipment/supplies are allocated \$5,500. Office equipment, radio maintenance, and utilities are allocated \$16,700. Training is allocated \$3,500, and the Local Emergency Planning Committee program is allocated \$1,000.

Miscellaneous Expenditures

The county budget includes \$12,000 for office rent for the county to provide space for the Public Defender's office.

A budget item of \$30,000 reflects a grant for upkeep of the translators providing rural television in the county.

The budget includes \$900,000 for improvements to facilities that were finishing completion as the new budget was approved, including to \$470,000 in Big Piney Consensus funding from the State of Wyoming.

Other Departments

Courthouse & Maintenance

The \$2.7 million courthouse and maintenance budget is down about 10 percent from last year's budget. It includes about \$1.3 million to pay salaries for the county's janitorial and maintenance staff that provide services in most county-owned buildings and facilities. The budget includes \$475,000 for insurance on buildings, \$400,000 for repairs and upgrades to existing facilities, and \$150,000 for building maintenance and supplies. Utilities are allocated \$150,000; equipment and tools total \$35,000; janitorial supplies are budgeted \$40,000, while gas, oil, and vehicle maintenance are budgeted \$50,000. Training for maintenance department staff is allocated \$8,000, and about \$42,000 is allocated for maintenance of the new extension office building and 4-H barn.

Elections

Because FY2016-2017 includes the 2016 elections, this election budget is up from the year prior, to \$45,700. The budget provides \$17,700 for maintenance of election equipment, \$13,000 for ballots, \$12,000 for election judges and assistants, and lesser amounts for other costs associated with holding elections.

GIS

The Geographic Information System department has an overall budget total of \$51,100, including a \$45,600 annual contract position held by Rich Greenwood, who maintains the GIS/map server system publicly available on the county website (www.sublettewyo.com). The budget includes \$5,000 for consultation or projects, with the balance of the budget for office supplies and equipment. This year's budget is down 10 percent from the prior budget.

Information Technology

The \$262,000 budget for the IT department is 30 percent less than last year's budgeted amount. Included is \$87,500 for the administrator's salary, \$80,000 for contract services, and \$28,800 for equipment and supplies. The balance of the budget is for lesser amounts to operate the IT office in the courthouse, but serving all county departments.

Health Officer & Sanitation

Alan Huston serves as the county sanitarian, while Dr. J. Thomas Johnston is the appointed county health officer. The combined budget for these two programs is down slightly at about \$48,000, and that amount includes \$27,852 for the sanitarian salary (half-time), and \$15,600 for the health officer's salary. The remaining expenditures total just over \$4,000 and cover office and travel expenses.

Huston's job as sanitarian involves food safety and swimming pool inspections, as well as responding to environmental and public health emergencies.

Johnston's duties as health officer are under the direction and supervision of the Wyoming Department of Health, and involve investigation of communicable diseases, preventing the spread of disease, and promoting the health of the county's citizenry.

Public Health

Expenditures in the public health budget are up slightly this year, which is a reflection of the increased costs of vaccines. But the public health office also generates revenue to recover these costs, and otherwise, the budget remains fairly static. The public health office is a partnership between the county and the Wyoming Department of Health. The budget includes \$151,000 in personnel costs. Other major line items are associated with vaccine purchases, bioterrorism and Ebola prevention (for which the department receives grant funding), and the annual health fair. Lesser items in the budget include expenses associated with operating the public health office.

Surveyor

The county surveyor position is an appointment made by the board of county commissioners, and is currently held by Skylar Wilson. The commission allocated \$12,000 for surveyor expenses as needed (a 25-percent decrease from last year's budgeted amount). The primary duties of the surveyor involve county roads (alignment, rights-of-way, surveying, mapping, legal documents, and associated tasks), and boundary surveys of parcels the County intends to acquire or sell.

Continued on the next page

OTHER DEPARTMENTS *continued from page 13***Treatment Court**

The \$229,000 Treatment Court budget is down 12 percent from last year's budget, and includes \$50,857 for the program coordinator's salary. Major budget items include \$103,000 for mental health/treatment and \$55,000 for drug testing. The budget includes \$5,000 to cover the costs associated with a magistrate overseeing treatment court. The remaining budget categories (totaling about \$15,000) include office operational expenses, indigent services, and costs for providing incentives and graduation for those involved in treatment court.

Planning & Zoning

Planning and Zoning (P&Z) department expenditures have dropped 80 percent in the last two years, with a reorganization of the department resulting in reduced staff. The \$98,000 budget provides for a \$75,000 salary for the county planner and \$12,480 for a part-time secretary. The remaining budget balance (\$10,500) covers a variety of lesser items associated with operating the office and providing for plat reviews.

Road & Bridge Department

The Road and Bridge Department will see its budget decrease from \$18 million last year to under \$12 million this year, with \$2 million of that amount paying personnel salaries. A total of \$6 million is set aside for major road projects on some of the county's

inventory of nearly 500 miles of county roads.

The purchase of heavy equipment is allocated \$200,000, while \$500,000 is allocated back to the heavy equipment reserve. Soil stabilizer is budgeted at \$600,000, materials at \$410,000, gravel at \$100,000, paving at \$250,000, and the crusher is allocated \$100,000. Signs and maintenance are anticipated at \$20,000, and equipment hire is allocated \$50,000. Radio maintenance is allocated \$15,000.

Utilities, telephone and office operational expenses total about \$120,000, while safety is allocated \$5,000. Gas, oil, miscellaneous supplies, parts, repairs and tires have a combined budget total of \$1.4 million.

Waste Management

The county waste management program includes three separate budgets with a combined total of \$1.2 million, which is down slightly from last year.

Waste Management	\$829,145
Transfer Station	325,843
Recycling.....	69,347
Total	\$1,224,335

The waste management budget totals \$829,145, including about \$365,000 in salaries. Other major budget categories include \$100,000 for maintenance and repair of the 10-year-old baler; \$30,000 for environmental bags for bales; and gas, oil, tires, and repairs are allocated a total of \$100,000. Utilities and telephone are budgeted \$48,000, while engineering fees are estimated at \$30,000, as are water-monitoring expenses. The commission created a \$75,000 heavy equipment reserve for eventual replacement of equipment.

The majority of the Pinedale transfer station's \$325,843 budget is allocated to the \$220,000 contract for hauling refuse to the Marbleton landfill. Personnel costs total about \$84,000, and the remaining spending categories are for lesser amounts totaling about \$20,000.

The \$69,347 recycling budget includes \$38,597 in wages. Repairs are allocated \$10,000, and utilities and telephone are budgeted \$8,500. The budget also includes \$10,000 for equipment purchase and reserves.

Sublette County Visitor Center

Sublette County Visitor Center will receive \$50,874 for operating the visitor center located in Pinedale. In 2015, the visitor center welcomed 24,022 walk-in visitors; mailed out 70 visitor information packets, and mailed out 14 relocation packets.

In 2015, Sublette County tourism supported 394 jobs, providing \$9.2 million in wages, and \$774,074 in sales and use taxes.

SUBLETTE COUNTY CHAMBER OF COMMERCE

Providing Support for Children

The Sublette County Commission uses the general fund budget to support a variety of organizations that provide needed services to children in the county. Most of these programs received a five-percent cut in funding in the new budget.

The **Children's Discovery Center** will receive \$92,150 in county funding. This non-profit early education facility provides quality, affordable early education and childcare with a focus on environment and community. CDC serves 40 Pinedale families, offering programs for children aged two to five during the year, and a summer program for children ages two to ten. CDC is the only accredited preschool that is open in the summer in Pinedale.

The **Pinedale Preschool** will receive \$20,500 to support holistic early childhood educational programming for children aged two and a half to five years. This preschool provides services to 40-46 families, and provides a limited amount of needs-based tuition assistance. The Pinedale Preschool prides itself on its highly qualified teaching staff that is focused on providing students entering kindergarten in the fall with exposure to reading, math and science.

The **Children's Learning Center** is the only early childhood program serving both Big Piney and Pinedale. This educational non-profit agency will receive \$243,675 to support its inclusive preschool programs that bring students from regular education together with students from special education. Last year, this program involved 115 students, including 79 with special needs. This organization offers free screening clinics, and provides early intervention and special education services at no charge to families, but does charge tuition for its half-day preschool, with a limited scholarship program.

The commission allocated \$120,000 for **scholarships to high school seniors** in the county to

attend an institution of higher learning. The allocation provides \$4,000 for each of 30 students selected by the Sublette County Commission.

The budget includes \$42,329 for the **4-H After School Program**. The county administers the program as part of a multi-agency effort.

The **Van Vleck House** (a division of Teton Youth and Family Services located in Jackson) will receive \$45,000 from the Sublette County budget to provide prevention, early intervention, and treatment services to Sublette County youth (ages 10 to 18) in a group home and crisis shelter. In addition, the facility handles crisis placements from Sublette County.

The county will provide \$27,360 for mentoring services provided to Sublette County youth through **Big Brothers Big Sisters of Sublette County**. The goal of the program is to provide children facing adversity with strong and enduring, professionally supported one-to-one relationships that change their lives for the better, forever.



A group of bighorn sheep.

Human Services Funding

The Sublette County Commission approved funding for a variety of human-services organizations, from those serving veterans or families, to traditional support for senior citizens.

The Big Piney-based **Community Food Closet** will receive \$3,325 in support of this program that provides supplemental food assistance to people in need.

The **Veteran's Services** program is allocated \$140,000 to serve veterans in the county. Sublette County partners with neighboring Lincoln and Sweetwater counties in providing veteran services programs.

The **Sexual Assault and Family Violence Task Force** will receive \$49,047, which includes both county support and pass-through state grant funding. SAFV provides a 24-hour crisis line, emergency shelter, emergency legal advocacy, peer counseling, victim advocacy, assistance with victim compensation, life skills training, emergency financial assistance, resources/reading materials, and prevention/awareness activities.

The **Pregnancy Resource Center** will receive \$17,589 in pass-through funding from a state grant. This program serves women and families who experience an unplanned pregnancy, have difficulty during an unplanned pregnancy, or are parenting young children.

Home Based Family Services will also receive about \$8,200 in pass-through state grant funding in the new budget.

The county budget supports senior citizens services through several budget allocations.

Rendezvous Pointe in Pinedale will receive \$152,000 in support of its services for senior citizens. The facility serves more than 10,000 meals a year, provides about 7,000 trips via its transit service, and its in-home program provides services for seniors living at home. The facility also offers activities and entertainment, and health and wellness programs.

Southwest Sublette County Pioneers in Marbleton will receive \$163,015 from the county to support a variety of services to seniors, including providing noon meals, home-delivered meals, transportation, monthly shopping trips, monthly discussions with local physicians, health screenings, lending closet and library exchange, among other services.

The **Sublette Center** will receive \$480,000 to assist in general support for operations of the retirement community, located in Pinedale.

Repairs and maintenance of senior citizen facilities are provided in a separate \$150,000 allocation.



Spring bursts forward in a colorful display in the high country.

Natural Resources

COALITION OF GOVERNMENTS

The Sublette County Commission provides \$30,000 to fund the Coalition of Governments, which allows county governments throughout southwestern Wyoming to work together in dealing with federal land management issues and resource planning projects undertaken by state and federal agencies. The group is currently addressing issues associated with sage grouse plan revisions, energy development proposals, and predator issues.

EXTENSION SERVICE

With the Extension Service office moving from rented space to a new county-owned location two miles east of Pinedale, the department's budget decreased by 18 percent as the \$30,000 rental fee was eliminated.

The Extension Service program budget totals \$148,649, which includes about \$96,000 in salaries for staff, including the clerk, 4-H program associate, and part-time assistants. Office supplies, utilities, telephone, postage have a combined total of about \$15,000. The program expenses for 4-H are budgeted \$20,250, while travel expenses for both the ag educator and 4-H participants are tallied at \$7,500. The budget includes a new vehicle reserve of \$2,000, and vehicle expenses of \$3,000. Equipment repairs and the remaining lesser line items have a combined total of \$1,550.

The Extension Service provides reliable, research-based information in agriculture and natural resources, consumer and family economics, community and economic development, and 4-H youth development.

CONSERVATION DISTRICT

The Sublette County Conservation District will receive \$625,327 from the county general fund, down from last year's \$675,000. The district has reduced both full- and part-time staff and removed all non-essential items from its budget. The district's activities foster conservation and proper use of natural resources in the county.

PREDATOR MANAGEMENT

The Sublette County Predator Management District is allocated \$32,000, a cut of 20 percent from the prior year's budget. This program is supervised by a board consisting of cattle and sheep producers elected by livestock producers to represent their interests, as well as one member of the public appointed by the county commission. The board contracts with USDA Wildlife Services to provide coyote and raven control in the county.

ANIMAL CONTROL

Happy Endings Animal Rescue will receive \$950 to help fund a spay-and-neuter program for stray pets.



Income

Understanding Revenues

The revenue generated by the taxing of 12 mills on property provides the majority of funding for county services, but the county budget also includes \$15.6 million in revenue from a variety of other sources, such as federal and state grants, user fees, and special taxes.

Federal Revenues

There are two federal revenue programs that distribute money to Wyoming counties: Secure Rural Schools and the Payment in Lieu of Taxes (PILT).

The U.S. Forest Service Secure Rural Schools fund was formerly known as the Forest Reserve Payment. These funds are sent to the state by the federal government and distributed by the State Treasurer. The use of the bulk of the funds is determined by both federal and state law. The budget includes an estimated \$277,952 of this revenue.

PILT funds are distributed by the Bureau of Land Management directly to each county. The program was initiated by Congress in 1976 to reimburse counties for a portion of the costs associated with having federal land in the county, but with no method to tax for the services the counties provide. Sublette County anticipates receiving \$532,623.

State revenues

There are several sources of revenue that are funneled to the counties from the state, including severance taxes, sales and use taxes, all fuels revenue, and the county's assessed valuation for personal property tax.

Sales and use taxes

Sublette County's sales tax rate is four percent, the lowest allowable under statute. Thirty percent of the state's 4 percent sales/use tax is distributed to cities, towns and counties. The taxes are first returned to the county of origin, and then distributed to the county and its cities and towns based on the percentage of the population each bears to the total county population. An additional one percent is sent directly to counties, without municipal distribution. Sublette County estimates it will receive \$6 million in sales and use taxes this year, down \$2 million from last year. Sales

tax penalties are expected to generate an additional \$14,000.

Severance taxes

Mineral severance tax distributions to local governments, the state's water development, capital construction, Wyoming Department of Transportation, and the University of Wyoming are capped at \$155 million. Allocations over that amount must be directly appropriated by the legislature. Of the capped amount, counties receive 0.78 percent and 3.1 percent for their general fund using different distribution formulas.

The amount received by the counties from the 0.78 percent is distributed based 50 percent on the percentage of population each county bears to the total state population and 50 percent on the inverse of its assessed valuation.

"Over the cap" mineral severance revenues are distributed among the counties using yet another formula.

The Sublette County budget includes \$101,048 in under the cap revenues, and \$35,594 in over the cap revenues.

Diesel/Special fuel

The diesel fuel tax is 24 cents per gallon, with about 20 percent of the tax collected distributed to counties, with distribution based on a formula that combines areas of the county, percentage of the rural population of the county, and assessed valuation. Sublette County's budget includes \$1.1 million in this revenue.

Gas tax

The state gas tax rate is also 24 cents per gallon. The majority of the gas tax (57.5%) is allocated to the state highway account, but after some exemptions, counties receive 13.5 percent, with distribution based on the size of the county, the ratio of the rural population, and the assessed valuation. Sublette County anticipates it will receive \$725,000 in this revenue.

County Road Construction Fund

The County Road Fund was originally designed to help counties with their road construction needs



A marmot in a forested habitat.

and was once known as the farm-to-market program. Funds allocated under the CRF program may be used for both road construction and maintenance. It is funded by the state through gasoline and severance taxes, using a formula for distribution. Sublette County estimates it will receive \$626,000 in county road funds this year.

Cigarette

Sublette County estimates it will receive \$5,000 in cigarette tax revenue in the new budget year.

Assessed valuation

The assessed valuation of property is based on three classifications: mineral production, which is valued at 100 percent of its market value; industrial property, which is valued at 11.5 percent of market value; and all other (including agricultural, commercial and residential property) which is valued at 9.5 percent. Agricultural lands are valued based on their production value rather than market value.

Local revenues

The Sublette County budget includes a wide variety of local revenue sources – everything from local fees to grant funding. The county invests its money in interest-earning accounts, which generate \$850,000

in income to the county budget annually.

The budget predicts that landfill fees will generate \$90,000 in the coming year, while recycling will bring in \$20,000, and the transfer station will deliver \$45,000.

Liquor license applications will generate \$7,300, while motor vehicle fees will bring in \$725,000.

The county budget calls for user fee revenues of about \$534,000. This includes fees for items such as marriage licenses, titles, and recording documents, as well as fees for use of county facilities, court and sheriff fees, etc.

Reimbursements from other programs (fuels and the E-911 system) provide an estimated \$70,000.

Other

There are numerous other sources of income for the county, from grant programs and reimbursements from other governments, to smaller revenue streams from varied sources such as special taxes and penalties. When combined, these revenue streams bring in about \$850,000 to the county coffers.

For budget estimations, the county's revenue projections are almost always lower than the actual revenue generated during the year. This conservative budgeting process helps to ensure that the county doesn't experience a budget shortfall.

Contact the Sublette County Commission

Commission meetings are generally held the first and third Tuesdays of the month, with some variation from month to month. Meetings begin at 9 a.m. in the commission meeting room of the courthouse in Pinedale. Commission meetings are open to the public. To schedule an appointment to

appear on the commission's agenda, please contact Sublette County Clerk Mary Lankford at (307) 367-4372.

P.O. Box 250, Pinedale, Wyoming 82941
(307) 367-4372 • info@sublettewyo.com
www.sublettewyo.com

Commission Chairman
Andy Nelson
andy.nelson@sublettewyo.com
(307) 749-7886



Commission Vice Chairman
Jim Latta
jim.latta@sublettewyo.com
(307) 360-8047

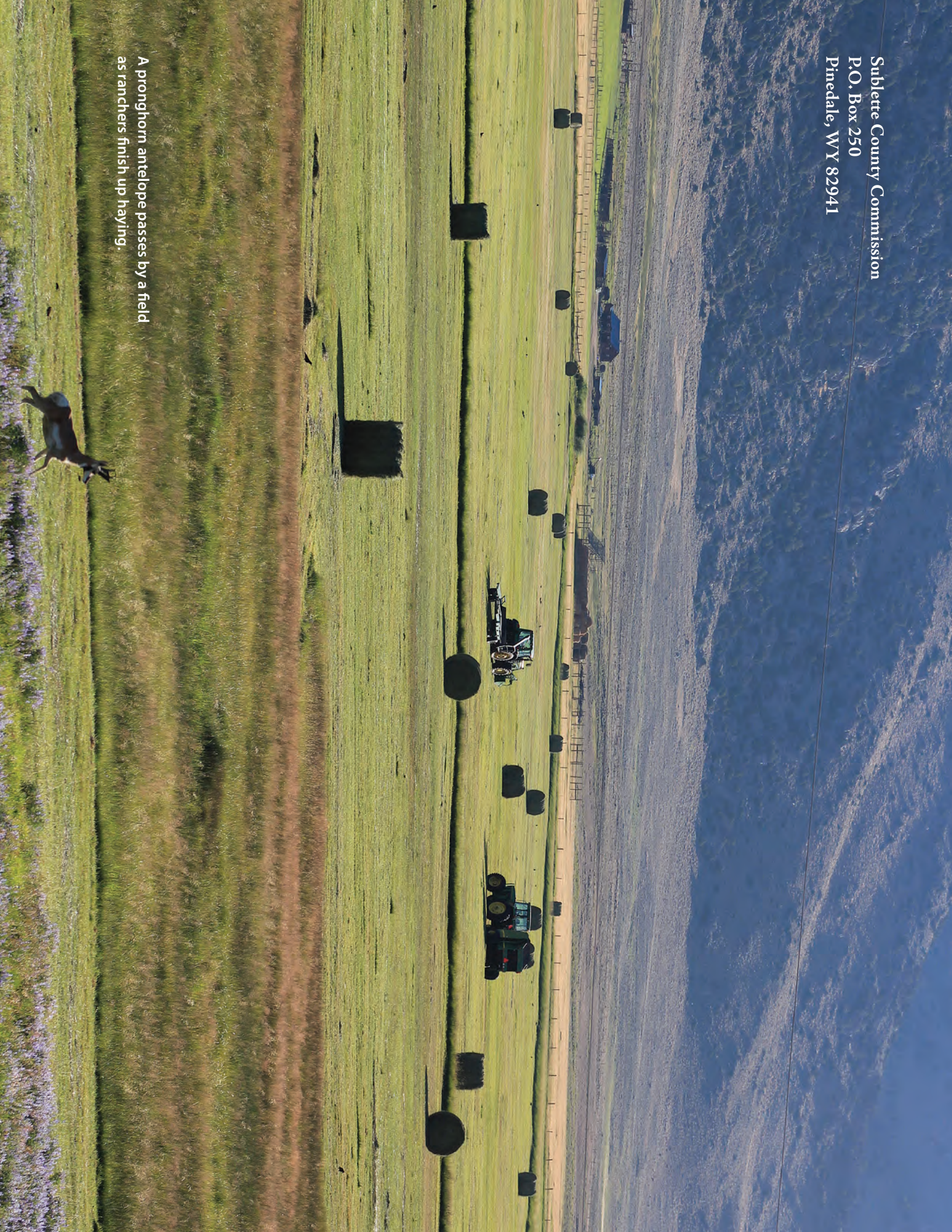


Cowboys push cattle up the Green River Drift trail for summer grazing in the Bridger-Teton National Forest.

Commissioner
Joel Bousman
joel.bousman@sublettewyo.com
(307) 749-6154



Sublette County Commission
P.O. Box 250
Pinedale, WY 82941



A pronghorn antelope passes by a field
as ranchers finish up haying.