

Sustainable Conservation Funding 2020

The 2012 Jackson Teton County Comprehensive Plan lists “Ecosystem Stewardship” as the first of three main priorities for the county, acknowledging that:

“All aspects of our community character thrive on a shared appreciation of the natural setting in which we are located and the quality of life our surroundings bring. To achieve our desired community character, the community must protect and enhance the ecosystem in which we live.¹

The plan further notes that, “we must have a Comprehensive Plan organized around stewardship of our ecological resources.”² This emphasis in the Comprehensive Plan for quality ecosystem and ecological resources stewardship includes better conservation efforts, which can range from water quality management to wildlife protections to easements/development rights acquisitions.

The Comprehensive Plan also specifically outlines the goal of establishing a funding source for the securement of open space and other mechanisms to protect wildlife. The plan directly states:

“The community should explore the establishment of a dedicated funding source for conservation easements and other measures that protect the wildlife habitat, habitat connections, and scenery valued by the community. ...The funding source could also be leveraged for wildlife protection efforts such as wildlife highway crossings in the Town and County.³

The Jackson Hole Conservation Alliance has asked for a review of all potential long-term, sustainable funding mechanisms that could be employed on a municipal level to fund conservation efforts throughout the county.

The Town of Jackson and Teton County have a number of potential funding mechanisms that could be implemented to generate donor-independent revenue for conservation/stewardship spending in a long-term sustainable model. Teton County currently funds conservation through the Teton Conservation District and town and county determined projects funded by the county’s general fund, as well as the wildlife crossings issue on the 2019 SPET ballot.

¹ “Jackson/Teton County Comprehensive Plan” *Teton County, WY*; 6 June 2012.
<https://www.tetoncountywy.gov/722/Comprehensive-Plan>.

² *Ibid.*

³ *Ibid.*

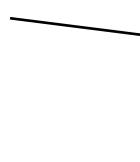
However, the town and county currently do not utilize or maximize a number of potential revenue sources that could generate additional funding to be directed to conservation projects through several avenues. Several of the mechanisms are authorized in the state and already implemented in Teton County, but almost none of them bring in the maximum potential revenue allowed by state and county authority. Others are either allowed, but not utilized in the county, or not allowed at the state level, thus requiring the Wyoming legislature to implement changes. Lastly, a few measures could work sustainably on a long-term scale but in present context are one-off projects that do not create a consistent funding pool.

In terms of a 2020 context, a few campaigns stand out as easily implementable and salient for voters, while others present longer-term challenges that most likely would exclude them from 2020 readiness. However, these long-term campaigns would still be worthwhile in terms of developing a sustainable funding source for conservation.

Funding Mechanism Options

Mechanisms employed in Teton County

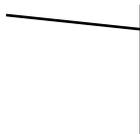
1. General Sales Tax – 7th Penny*
2. Lodging Tax
3. Property Tax*
4. Teton Conservation District
5. Special Districts
6. Resort Tax



Funding mechanisms already in place in Teton County that are not utilizing the allowed maximum revenue generation.

Mechanisms not employed in Teton County

7. Development Impact Fee*
8. Capital Percentage Ordinance*



Funding mechanisms that are permitted but not used in Teton County.

Mechanisms not currently legal in Teton County

9. Real Estate Transfer Fee
10. Secondary Home Tax



Funding mechanisms that are not legal/unconstitutional at the state level.

Mechanisms without consistent revenue

11. Specific Purpose Excise Tax*
12. Municipal Bonds*



Funding mechanisms in Teton County that don't have the same long-term sustainability as others.

*These mechanisms present fewer long-term challenges and/or have shorter adoption and implementation processes, making them potentially more feasible for a 2020 campaign.

Mechanism	Method	Additional Revenue/yr	Scale	Revenue Destination	Current Authorization
7 th Penny General Sales Tax	Add 1% to Sales and Use tax	\$15M	County + town	County + town general fund	Allowed max 7%, county utilizes 6%
Lodging Tax	Add 1%	\$1.5M	County	10% general fund, 30% visitor impact	County allowed up to 4% lodging tax –currently uses 2%
	Add 2% - Max out at 4%	\$2.9M	County	10% general fund, 30% visitor impact	
Property Tax Mill Levy	Add 1 mill	\$1.6M	County	Open	County allowed 12 mills, currently takes 8.4
	Max out 12 mills	\$5.76M	County	Open	
Teton Conservation District	Max out 1 mill	\$0.25M	County	TCD budget	County allowed 1 mill, currently takes .85
Special Districts	Mills dependent on district	District type and size/value dependent	District	Function of district	Need homeowner consent
Resort Tax	Reallocate resort taxes	\$3.2M sales \$0.2M mill levy	Resort district	Specific to resort district	3 mill max for all resorts, 2% sales for Teton Village
Development Impact Fee	% of private development	Private development budget dependent	County	Open	Needs county ordinance, allowed by state
Capital Percentage Ordinance	1% of capital development budgets	\$0.95M	County	Open	Needs petition or councilperson introduction
Real Estate Transfer Fee	1%: \$1-2M, 1.5%: \$2-5M 5%: \$5M+	\$5-6M	District	Open	Not allowed except in restrictive deeds
Multi. Home Tax	Graduated mills for 2+ homes >\$1M	Dependent on # and value of 2 nd residences	County	Open	Not allowed
SPET	Add 1% to sales and use tax	Proposal dependent	County	Specific project	County allowed 3% combined gen. sales/SPET
Municipal Bonds	Issue municipal bonds	Proposal dependent	County	Specific project	Allowed in Teton County

Option 1: Increase General Purpose Sales Tax – 7th Penny

Increasing the general purpose sales tax by 1% to a 7th penny (7% total Sales and Use tax).

Appendix Figure 1: sales and use tax chart for all Wyoming counties.

The ceiling for sales tax in Wyoming is set at 7%: the state has a base 4% tax, then municipalities are given the authority to levy up to 2% in either general sales tax or SPET, but not exceeding a combined 3%. Currently, no county in Wyoming has a sales and use tax that exceeds 6%. The general sales tax can be raised either one full or half percent.⁴ The process of implementing a 7th penny can occur in one of two ways: either 5% of the of the electors of the county could sign a petition or the county could pass a resolution, with the town's agreement, to place it on the ballot.⁵

Appendix Figure 2: sales and use tax legal allowance.

Teton County currently has a 6% total sales tax split between the state, county, and town. 4% of the total sales tax goes to the state general fund. The next 1% is a general sales tax that goes to the town/county's general fund, which acts as a general source of funding to be spent on town/county projects and other budgetary purposes. The revenue from the 1% general sales tax is split 55% to the county and 45% to the town. In the 2018-2019 budget, that 1% amounted to \$8.25M for Teton County⁶ and \$6.7M for Jackson.⁷ The final 1% of the tax goes to special projects as Special Purpose Excise Tax (SPET).

Implementing an additional percent of the sales tax would increase revenue by approximately an additional \$15 million annually for the town and county combined.⁸

Pros

The most significant advantage to implementing an additional sales tax is that it is the most palatable tax for residents due to the perception that it is paid mainly by tourists; roughly 50-60% of total tax revenue is paid by tourists.⁹

Cons

The major draw-back to increasing the general tax is that the revenue generated cannot be isolated specifically for conservation projects. To tie revenue to conservation, the town council and county commissioners would have to be convinced to establish short-term conservation priorities or run on a conservation funding platform that would allow temporary direction of revenue from the general fund. The reliance on the discretion of the town council and county

⁴ Keith Gingery, personal communication; May 12, 2015.

⁵ *Ibid.*

⁶ "Adopted Budget 2018-2019 Fiscal Year" *Teton County, Wyoming*; 26 June 2018.

<https://www.tetoncountywy.gov/DocumentCenter/View/7067/FY-2018-2019-Adopted-Budget>.

⁷ "Adopted Budget 2018-2019" *Town of Jackson*. <https://www.jacksonwy.gov/ArchiveCenter/ViewFile/Item/56>.

⁸ "Adopted Budget 2018-2019 Fiscal Year" *Teton County, Wyoming*; 26 June 2018.

<https://www.tetoncountywy.gov/DocumentCenter/View/7067/FY-2018-2019-Adopted-Budget>.

⁹ Craig Benjamin, personal communication; 12 June 2019.

commission to focus revenue towards conservation significantly limits the sustainability and longevity of the general sales tax funding mechanism.

Political Considerations

The confluence of the potential for increased-revenue-supporting voter demographics and the lack of a SPET measure on the 2020 ballot makes 2020 an opportune time to introduce increasing the general sales tax to voters. However, through discussions at town and county meetings about the 2019 SPET ballot measures, various county commissioners and town councilmembers have already introduced the idea of lobbying for 7th penny sales tax increase in 2020, but as an additional Special Purpose Excise Tax.

There is only 1% more additional sales tax allowed by state law, and if the town and county introduce the idea to make the 7th penny a SPET, then the campaign for 1% additional general sales tax will have to compete against the 1% additional SPET. If voters have to choose between SPET and a general sales tax, those who are inclined to have more say and involvement in directing government expenditures are likely more inclined to support additional SPET funds.

Additionally, for a general sales tax, directing the funds toward conservation would be at the discretion of the Town Council and County Commissioners. Councilors and commissioners would need to be held accountable for implementing a conservation agenda, and any direction of funds to conservation would be temporary and subject to review by future councilmembers and commissioners. However, due to the pending inclusion of conservation goals in the Jackson Teton County Comprehensive Plan, spending money from the general fund on conservation could be lobbied as an appropriate appropriation.

Appendix Figure 3: examples in other counties.

Option 2: Increase Lodging Tax

The Lodging Tax is an additional percentage paid by visitors on all temporary accommodations, including hotels, motels, and rental properties. Counties are allowed to implement up to 4% tax in addition to the state tax.¹⁰ Teton County residents last voted on a 2% levy in 2018.¹¹

Throughout Wyoming, 14 counties utilize the maximum 4%, while 6 counties, including Teton County, implement only 2%.¹²

In most other counties, Wyoming state law requires that 90% of lodging tax revenues be spent on promoting and generating tourism within a county, with the remaining 10% allocated for mitigating visitor impact.¹³ Because Teton County collects over \$1.5 million annually in lodging

¹⁰“Tax Revenue Quick Reference” *Wyoming Taxpayers Association*; Apr 2016. https://www.wyotax.org/_pdfs/2016/April/Tax%20Revenue_April%202016.pdf.

¹¹ “Jackson Hole Travel & Tourism Board Annual Report Fiscal Year 2018” *4JH*. http://www.tetonwyo.org/DocumentCenter/View/7979/FINAL2018_Jackson_Hole_Annual_Report_2278131.

¹² “Sales/Use and Lodging Tax Rates by Locality Effective 04/01/19” *Wyoming Department of Revenue Excise Tax Division*; 1 Apr 2019. <http://revenue.wyo.gov/MASTERRATECHART04-01-19.pdf?attredirects=0>.

¹³ “Lodging Tax Information” *Town of Jackson, Wyoming*. <https://jacksonwy.gov/489/Lodging-Tax-Information>.

tax, the split automatically converts to 60% promotion and 40% for the town and county: 30% for visitor impact and up to 10% for general fund purposes.¹⁴ The 40% is spent by the Town of Jackson and Teton County, while the 60% for promotion is managed by the Jackson Hole Travel and Tourism Board (JHTTB).¹⁵ In 2019, the 10% of the lodging tax going to the general fund was \$474,000.¹⁶

Raising the lodging tax by 1% (to 3% for town/county), based on 2018 revenue¹⁷

- **\$4,414,685 = 40% of total that goes to town and county with 30/10 split**
- **\$1,471,562 = increase in revenue for town/county**

Raising lodging tax to maximum 4%, based on 2018 revenue¹⁸

- **\$8,829,370 = 40% of total that goes to town and county with 30/10 split**
- **\$2,943,124 = increase in revenue for town/county**

Appendix Figure 4: lodging tax budgets for fiscal years 2017, 2018.

Pros

A major advantage for Teton County is that it has the biggest split of revenue going towards town/county funding in Wyoming (40% in Teton County versus 10% in other counties). The 30% granted for the purpose of visitor mitigation could theoretically be understood as inherently involving conservation projects.

Additionally, the remaining 10% going to the general fund could be allocated for conservation projects as per the Comprehensive Plan and as discussed in the sale and use tax section above, i.e. if the Town Council and County Commission prioritize conservation in municipal spending.

Cons

Raising the lodging tax, while generating more revenue for the town and county, also increases the revenue used for tourism promotion. Some people disagree with increasing the lodging tax, because they believe that it increases tourism and negatively affect the character of the town and natural environment.

Political Considerations

To address fears over increased tourism from a larger tax-generated promotional budget, the current promotion percentage requirements of the lodging tax could be either changed or removed. However, any change in the lodging tax would have to happen at the state level, where Teton County has very little influence, generally. One suggestion was to partner with other

¹⁴ *Ibid.*

¹⁵ *Ibid.*

¹⁶ “Adopted Budget 2018-2019 Fiscal Year” *Teton County, Wyoming*; 26 June 2018.

<https://www.tetoncountywy.gov/DocumentCenter/View/7067/FY-2018-2019-Adopted-Budget>.

¹⁷ “Jackson Hole Travel & Tourism Board Annual Report Fiscal Year 2018” *4JH*.

http://www.tetonwyo.org/DocumentCenter/View/7979/FINAL2018_Jackson_Hole_Annual_Report_2278131.

¹⁸ *Ibid.*

counties – Cody, Sheridan, etc. to have them introduce and champion the bill as an issue of county autonomy.¹⁹

The real estate lobby has significant influence in the state legislature right now, especially in the state senate. They have effectively killed several real estate and development-related taxes in the last few sessions and could prove a significant obstacle, as they have for real estate transfer fee bills in Wyoming’s recent past.²⁰

Furthermore, despite any success in changing the promotional split of the lodging tax, some voters will refuse to support any lodging tax increase, because they are fundamentally against any additional revenue for tourism promotion at all.

Broadly, it could also be politically advantageous to include housing and transportation in any campaign for conservation initiatives, and vice versa. With the lodging tax, the nexus is pretty clearly defined that more visitors leads to an increased need for transportation and housing resources. Therefore, increasing the lodging tax would benefit from tying the concepts of conservation of wildlife as well as community character and resources as a way to generate broad support.

Appendix Figure 5: examples in other counties.

Option 3: Increase Property Tax Mill Levy

2018 Property Tax Mill Levy Averages by County²¹

Fremont County -	75.322
Weston County -	73.364
Sweetwater County -	72.862
Platte County -	72.615
Goshen County -	72.532
Big Horn County -	72.200
Laramie County -	71.918
Niobrara County -	71.500
Hot Springs County	71.494
Natrona County -	71.060
Albany County -	70.882
Johnson County -	70.428
Washakie County -	70.009
Park County -	68.547

¹⁹ Craig Benjamin, personal communication; 12 June 2019.

²⁰ Andy Schwartz, personal communication; 15 July 2019.

²¹“2018 Property Tax Mill Levies” 24 Aug 2018. <https://docs.google.com/viewer?a=v&pid=sites&srcid=d31vLmdvdx3eW8tcHJvcC1kaXZ8Z3g6ODBiZWWE5NTM0ZGI2YTIx>.

Carbon County -	68.304
Sheridan County -	66.866
Crook County -	65.500
Uinta County -	65.455
Lincoln County -	63.412
Campbell County -	62.765
Sublette County -	62.528
Converse County -	62.481
Teton County -	58.036

Property taxes are calculated by assessing 9.5% of the market value of a property, and then a certain number of mills is applied to that value. 1 mill is 0.1%, therefore a single mill of property tax is essentially .001 of the maximum assessed value of the property.

The average number of mills taken for property tax in Teton County is roughly 58 mills, the lowest in Wyoming – the next lowest is Converse County with 62.5 mills.²² However, Teton County also has the largest revenue generated from property tax within the state. In 2018, at 8.404 mills, Teton County received \$13.9M.²³

Teton County currently takes 8.4 mills, although it is allowed to take a maximum of 12 mills.²⁴ Recently, in response to a mandated higher reassessment of property values, the county commission lowered property mill levies for the general fund, library, and county fair. The town of Jackson is also allowed to levy an additional 8 mills, although it levies no additional property tax due to a promise from the Town Council decades ago.²⁵

Levying an addition 1 mill would equate to approximately \$1.6 million a year for Teton County and would mean paying an extra \$70 a year on a house valued at \$750,000. Going to the full 12 mills would generate \$5.76 million a year for Teton County and would cost an additional \$252 for the homeowner for a house valued at \$750,000.²⁶

Pros

A major advantage to property taxes is that additional mills can be designated for a specific purpose, such as the mills for the library, fire station/services, and the county fairgrounds.²⁷ This makes property mill levies one of the most direct and long-term sources of revenue for conservation funding.

²² “2018 Property Tax Mill Levies” 24 Aug 2018. <https://docs.google.com/viewer?a=v&pid=sites&srcid=d3lvLmdvdx3eW8tcHJvcC1kaXZ8Z3g6ODBiZW5NTM0ZGI2YTlx>.

²³ “Teton County Mill Levies for 2018” *Teton County, Wyoming*. <http://www.tetonwyo.org/DocumentCenter/View/7651/TETON-COUNTY-MILL-LEVIES-FOR-2018>.

²⁴ “Adopted Budget 2018-2019 Fiscal Year” *Teton County, Wyoming*; 26 June 2018. <https://www.tetoncountywy.gov/DocumentCenter/View/7067/FY-2018-2019-Adopted-Budget>.

²⁵ Luther Propst, personal communication, 26 June 2019.

²⁶ “County Mill Levy ‘101’” *Wyoming Taxpayers Association*; Apr 2016. <https://www.wyotax.org/pdfs/2016/April/Mill%20Levy%20101.pdf>

²⁷ *Ibid.*

Cons

In general, raising property taxes is typically less appealing to voters than raising a sales tax, for example, because it leans on homeowners only. There is a fear that increasing property taxes could push out the long-term homeowners in Teton County who purchased homes when property values were lower. Because assessed values have risen significantly through their ownership, these homeowners are paying much higher taxes than initially, and thus even small increases in property tax could be relatively very costly for them.

Additionally, higher property taxes often justify increases in rent, which can be especially significant in a town with a preexisting housing crisis.

Political Considerations

According to several town councilors, the town of Jackson promised not to take additional property taxes in town on top of county levies. If councilors adhere to this, then only the county can levy additional mills. However, according to Jackson Hole Real Estate Associates, the property tax mill rate for the city of Jackson is 8/10 of one percent.²⁸

In general, it is very difficult to raise property taxes, especially done on a county scale. In general, Teton County's voting record is more conservative and non-town residents are less likely to support raising property taxes.²⁹ Additionally, even though the mill levies were lowered after the recent property value reassessment, people likely still have the perception that their property taxes are higher, thus raising this specific tax faces additional circumstantial challenges.

At a state level, there are also challenges in prioritization of funding. Rep. Andy Schwartz expressed concern that there is a \$150M deficit in education funding that takes the priority for many counties.³⁰ While this deficit may not be as large in Teton County, it still raises the concern that there are competing interests for receiving additional property tax funding. They could possibly be bundled together, such as affordable housing and open space with conservation measures. Some caution that there are risks with tying concepts together for voter support – even though property tax does not go to the voters, elected representatives could face backlash or there could be residual voter discontent in other matters that relate or overlap with this issue.

Appendix Figure 6: examples in other counties.

Option 4: Maximize Teton Conservation District 1 Mill Levy

The Teton Conservation District (TCD) covers Teton County and both Grand Teton NP and county portions within Yellowstone NP. The district collects a portion of a mill levy to fund projects, including range management, irrigation, fire risk, fisheries, riparian zones, water quality, etc. through either partnerships or in-house services.³¹ TCD prefers to distribute money

²⁸ “Why Jackson Hole, Wyoming” *Fall Line Realty Group*, 2019. <https://jacksonholebrokers.com/buyers/why-jackson-hole/>.

²⁹ “Special Election Official Results by Precinct” *Teton County, Wyoming*; 4 May 2017.

<http://www.tetonwyo.org/DocumentCenter/View/306/Specific-Purpose-Excise-Tax-Results-By-Precinct-PDF>.

³⁰ Andy Schwartz, personal communication; 15 July 2019.

³¹ Tom Segerstrom, personal communication; 10 June 2019.

to private or non-profit partners or temporarily hold excess funds for the National Parks, acting as a government financing entity rather than a service provider.

Every 4 years, voters approve an allowed 1 mill levy on property tax to be taken by TCD. TCD has the option to propose a perpetual tax that would be implemented until voted out, but the TCD staff and board feel that allowing voters to review the tax strengthens their accountability.³² The revenue generated from the mill levy varies each year depending on the budget that the TCD board approves, and the budget depends on potential projects and staff abilities. TCD staff and board are conservative with their budget and “only fund the projects they can achieve,” according to TCD director Tom Segerstrom.³³

TCD took 0.85 mills to fund their 2018 budget, which generated \$1.4M.³⁴ TCD revenue is supposed to stay within the county, although TCD is allowed to partner with other counties to accomplish projects.

A full mill would increase revenue to TCD to \$1.65 million, which would represent roughly a \$0.25M increase from the 0.85 mills taken in 2018.³⁵

Pros

Taking a full 1 mill in property tax for the conservation district is already permitted, as voters have consistently voted majority in favor of the TCD 1 mill, and the board has control over what percent is collected. The revenue collected from the mill levy also goes directly to a designated purpose, as defined by TCD’s statutes.

Also, while TCD is a government entity, it relies heavily on private and non-profit partnerships, which can help to allay residents’ fears about bureaucratic over-involvement or government overreach.

The conservation district mill is generally a less contentious issue than other taxes, in part because many Teton County residents support the conservation tax, and because other residents may not know what TCD does, since the district is not usually visible in their projects and the projects can be either small-scale, partner-led, or non-controversial.

Cons

County-wide, there is less support for the TCD mill, because fewer projects are implemented in surrounding areas, so they may see fewer benefits from TCD’s work.³⁶

There is no other viable avenue for maximizing the TCD budget other than the TCD board.

³² *Ibid.*

³³ *Ibid.*

³⁴ “Final Budget” *Teton Conservation District*; 14 May 2018.

<http://www.tetonwyo.org/DocumentCenter/View/7519/Teton-Conservation-District---Final-Budget>.

³⁵ *Ibid.*

³⁶ Tom Segerstrom, personal communication; 10 June 2019.

Political Considerations

The last vote in 2018 for the 1 mill maximum levy passed with historically strong support – 83% approval. Following the strong support of residents would be a strategically opportune time to maximize the TCD budget. However, the county is still more conservative in terms of taxes, especially so given that they feel the TCD mill money is not often spent in the greater Teton County area. Therefore, expanding programs county-wide would complement maximizing the 1 mill limit.

Because voters have already approved a 1 mill levy, the maximization of this allowance has to come from the TCD board.

Tom Segerstrom, Executive Director of TCD, mentioned that the biggest difficulty in TCD’s work is recognition. He feels that, because TCD is quasi-governmental, they cannot promote themselves like other organizations in town can.³⁷

Appendix Figure 7: examples in other counties.

Option 5: Create Additional Special Districts

Special districts provide services that local governments either do not or are not able to provide, and they can tax property without adding to state or county tax rates.³⁸ Wyoming statutes provide for special districts to be created by voter approval or by state boards and agencies, depending on their intended purpose.³⁹ For example, fire districts can be created to pay additional funds for fire response services within the districts, and water and sewer improvements districts levy property taxes to fund projects to improve their sewer and water systems primarily within the district.

Special districts are primarily funded through property tax mill levies or bonds for specific projects. Resort districts are the only ones that can collect an additional percentage on sales tax. Special districts can be used to fund schools, fire and emergency services, and conservation.

Special districts have varying mill limits. Residents of Teton Village pay 9.69 mills of additional property tax to fund their water and sewer, fire, and improvement and service districts.⁴⁰

Appendix Figure 8: examples of special districts mill levy limits and structure.

A conservation district already exists for all of Teton County, but there are several special districts that can be designated under the management of TCD. The most appropriate special districts for conservation are:

- Flood control = can collect 12 mills
- Water conservancy = can collect 1 mill

³⁷ *Ibid.*

³⁸ “Wyoming Special Districts” *Wyoming Taxpayers Association*. https://wyotax.org/special_districts.aspx.

³⁹ *Ibid.*

⁴⁰ “Teton Village Fiscal Impact Executive Summary” *Teton Village, Wyoming*. <https://tetonvillagewy.org/wp-content/uploads/2016/03/Exec-Summary-TV-fiscal-analysis-3-21-16-2.pdf>

- Watershed improvement: can be created by Teton Conservation District board of supervisors (such as with the Flat Creek improvement district)⁴¹

Appendix Figure 9: all the special districts that submitted budgets to the county in 2018.

Revenue potentially generated by special districts is highly variable. Each type of district has a different mill allowance, and total revenue would depend on the total property value of the district as well. Each mill levied would cost a homeowner an additional \$70 a year on a house valued at \$750,000.⁴²

Pros

The advantage of a special district is that funds generated through a district mill levy can go toward a specific purpose. Because the funds are spent mostly within the district, the homeowners see a direct link between the tax and its benefit.

Often, consent is needed from at least a majority of homeowners, thus there is buy-in from the residents of a district and agreement with the additional levy. Furthermore, the district boards are made up of residents from the district, so residents are given the power to tax and control their own services.⁴³

Cons

Special districts need to have an allowed purpose with a defined funding focus, so revenue would be confined to an allowable purpose, such as flood mitigation or watershed improvement. The available types of special districts have narrow scopes. They also must spend revenue within the district, generally, and thus would largely be confined to the district boundaries for projects. They are also technically small bureaucracies that require auditing and oversight to ensure integrity.

Political Considerations

The county already has a conservation district budget, so any additional special districts would have to be specific and limited in purpose in order to not overlap with other districts already in place. Districts only need the consent of TCD and a portion of homeowners to be created, so campaigns to create districts could be run on a smaller scale. However, as the number of special districts rise, residents who are skeptical of bureaucracy will likely voice opposition to increasing government overreach – this partially explains TCD’s conservatism and reliance on partnerships.

Appendix Figure 10: examples in other counties.

⁴¹ “Wyoming Special Districts” Wyoming Taxpayers Association. https://wyotax.org/special_districts.aspx.

⁴² “County Mill Levy ‘101’” Wyoming Taxpayers Association; Apr 2016. <https://www.wyotax.org/pdfs/2016/April/Mill%20Levy%20101.pdf>.

⁴³ “Wyoming Special Districts” Wyoming Taxpayers Association. https://wyotax.org/special_districts.aspx.

Option 6: Reallocate Certain Resort Taxes

Note: we were not able to obtain answers to all our questions regarding resort districts, so this section may need additions or corrections in future.

Based on Wyoming law, a "resort area" means an area that:

- Is unincorporated and a defined contiguous geographic boundary within 1 county
- Has a permanent population of less than 500 people
- Derives the major portion of its economic wellbeing from businesses catering to the recreational and personal needs of persons traveling to or through the area
- Does not include real property used for manufacturing, milling, converting, producing, processing or fabricating materials, generating electricity or the extraction or processing of minerals.⁴⁴

A resort district is a type of special district that can implement an additional levy with a 3 mill limit. Resort districts are the only type of special district that can take 2% sales tax in addition to county sales tax, which only Teton Village does. The other resort districts can implement additional property tax mill levies. Teton County has 5 resort districts: Grand Targhee, Snow King, Golf & Tennis, Snake River Sporting Club, and Teton Village / Shooting Star. Each of these districts can use the revenue from additional property tax, and sales tax in Teton Village, to fund a designated purpose primarily within the district; i.e. the Snow King resort district masterplan calls for supporting ski area operations, the Village funds START buses and other operations, and a fee at Targhee funds nearby conservation projects.

Grand Targhee and Teton Village's designated expenditure of resort taxes could potentially be the most maneuverable and applicable to conservation project funding. Both use the tax to partially fund their operations, which should include ecosystem management given that it is essential to their operations, and Targhee additionally funds environmental-related programs.

Appendix Figures 11, 12: Targhee and the Village proposed 2019-2020 budgets and resort tax.

Based on 2018 budgets, a 2% additional sales tax in Teton Village resort district would generate \$3.2 million,⁴⁵ while 3 mills taken by the Grand Targhee resort district would generate possibly \$0.2 million or more, depending on how many mills are currently taken.⁴⁶

Pros

The advantage of a resort tax is that it can go to a specific purpose, as all of the resort districts have already established. Reallocating the funds already collected also means that there would be no additional stress to tax-payers or visitors from increased levies.

⁴⁴ WY Stat § 18-16-102 (2017). <https://law.justia.com/codes/wyoming/2017/title-18/chapter-16/section-18-16-102/>.

⁴⁵ "Proposed Budget" *Teton Village Resort District*.

<http://www.tetonwyo.org/DocumentCenter/View/10777/Teton-Village-Resort-District---Proposed>.

⁴⁶ *Ibid*.

Cons

The biggest draw-back, however, for resort districts is that they often fit a very narrow set of size and tourist-economy requirements. Additionally, the resort districts that exist in Teton County already have specific purposes for their revenue: the Village funds START buses and operations and Targhee spends money on their operations and environment, broadly. Also, the revenue has to stay within the districts, primarily.

Political Considerations

The resort districts already have predetermined landing places for the revenue they collect, but if conservation can be somehow worked into their missions and shown to benefit them in some way, then perhaps they can amend their revenue allocation. Targhee has money that they spend on snow removal, summer trails, and a naturalist program: perhaps they can allot some money to conservation projects within the district that have spillover effects that reach outside of the district. If the Village can be convinced that conservation or mitigation efforts should be included in their mission and general operations, then some of the revenue collected could be spent on conservation/mitigation projects within the district that similarly could have surrounding spillover effects.

Maximizing the current mills taken by the resort districts to the 3 mill limit is also an option if the districts are under-utilizing their mills, but this is a larger property tax burden for residents.

Appendix Figure 13: examples in other counties.

Option 7: Implement Development Impact Fees

For a more in-depth study of development impact fees, see Emma Leither's forthcoming 2019 report (which will be available on Alliance website once finalized).

Based on a development impact fee study conducted for Cheyenne, impact fees are collected from new construction at the time a building permit is issued and used to construct system improvements needed to accommodate new development.⁴⁷ Most municipalities tie development impact fees to infrastructure needs, but the fees can go towards anything that has a clear nexus between the development and the impact, such as easement purchase and habitat protection. The fees are determined based on rough proportionality.

Both state and federal courts have recognized the imposition of impact fees on development as a legitimate form of land use regulation, provided the fees meet standards intended to protect against regulatory takings. Development regulations must be shown to substantially advance a legitimate government interest, which is the protection of public health, safety, and welfare by ensuring development is not detrimental to the quality of essential public services.⁴⁸

⁴⁷ "Development Impact Fees -City of Cheyenne" *Tischler Bise*; 4 Mar 2015. <http://wy-cheyenne2.civicplus.com/DocumentCenter/View/19356>.

⁴⁸ *Ibid.*

Potential revenue is dependent on the structure of the Development Impact Fees and potentially the type and size of the development project.

Development impact fees can be imposed in different ways, one of which is to impose fees on an acreage and land use schedule.

For example, based on a land use/density plan in Florida: ⁴⁹

Land Use	Unit	Roads	Public Buildings	Law	Fire Rescue	Parks	Conservation / Open Space
Residential:							
800 FT ² & Under	Dwelling	\$2,268.00	\$410.11	\$264.00	\$208.00	\$1,196.55	\$540
801 to 1,100	Dwelling	\$2,293.00	\$469.31	\$363.00	\$286.00	\$1,377.09	\$579
1,101 to 2,300	Dwelling	\$2,815.00	\$645.97	\$760.00	\$599.00	\$1,971.91	\$661
2,301 & Over	Dwelling	\$4,063.00	\$809.84	\$991.00	\$780.00	\$2,699.40	\$755
Non-Residential:							
Hotel/Motel	Room	\$2,159.31	\$394.06	\$341.36	\$119.00	\$1,058.46	\$654
RV Park	Lot	\$1,110.28	\$273.16	\$231.31	\$89.00	\$753.40	\$491
Nursing Home	1000 s.f.	\$725.39	\$228.05	\$197.10	\$166.16		

Or based on the land type on which the development is planned from a California plan: ⁵⁰

FeeZone (fee per acre)

-  Zone I (\$12,457)
-  Zone II (\$24,914)
-  Zone III (\$6,229)

Pros

The development impact fees have a clear nexus and are a direct way of making sure that development mitigates its impact and contributes to the county in which it is proposed. Also, though the revenue is collected from individual projects, it can also be used towards a larger-scale project affected by and funded through multiple developments.

Furthermore, the county can direct funds specifically to conservation-related projects, as long as they justify a nexus between development and its impact on wildlife and the environment.

Cons

The language of development impact fee nexus limits the fund expenditure. If a conservation project cannot fit within the definition of the fee, then it will not be eligible for funding,

⁴⁹ “Impact Fee Schedule” *Martin County, FL*. <https://www.martin.fl.us/resources/impact-fee-schedule-pdf>.

⁵⁰ “Development Fee Zones” *East Contra County, CA*. http://www.co.contra-costa.ca.us/depart/cd/water/HCP/permitting/Development_fee_zone_map_low_res.pdf.

especially given the emphasis on adhering to a strong nexus between development and its impact on a community.

Additionally, funding relies on development, which is not always consistent, and therefore the funding stream may be somewhat unreliable.

Political Considerations

Real estate and development-involved private interests may be reluctant to allow new exactions, due to the precedent that it could set.

Finally, a number of issues could warrant funding from development; for example, affordable housing already exacts a development impact fee. It would be beneficial to incorporate issues like transportation into the conservation fee schedule in order to strengthen its appeal to County Commissioners and to streamline passage, rather than multiple, distinct efforts.

Appendix Figure 17: examples in other counties.

Option 8: Implement a Conservation Capital Percentage Ordinance

A capital percentage ordinance is a fee equal to a percent of capital development project budget that is collected into a specific purpose fund. For example, Percent for Art exists in several hundred American municipalities and 27 states, dating back to the 1960s.⁵¹

In Jackson, a Percent for Art ordinance has been proposed, which would require that each capital project budget designate 1.5% of the overall cost for artistic endeavors.⁵² Of the 1.5% allocation for art, 1% would cover the cost of the commission, and the other half percent would go toward administration and maintenance. There would be a cap at \$200,000 of the project's overall cost.⁵³ Rather than using the funding to incorporate art into each project, the ordinance would pool money for bigger projects.⁵⁴

A similar model could be used to introduce a Percent for Conservation ordinance (for town) or resolution (for the county) that would exact the same 1.5% allocation of a capital development's budget for conservation measures.

Appendix Figure 18: proposed Capital Projects Fund expenditures, 2019

The revenue would amount to \$0.95 M, which is 1% of the proposed capital budget from 2019 (plus up to .5% additional for administrative costs).⁵⁵

⁵¹ Cottier, Cody. "Percent for art policy would fund new work." Town and County, *JH News and Guide*. https://www.jhnewsandguide.com/news/town_county/percent-for-art-policy-would-fund-new-work/article_8c7bcac3-f27c-5923-b2e7-80e942753e25.html.

⁵² *Ibid.*

⁵³ *Ibid.*

⁵⁴ *Ibid.*

⁵⁵ "FY19 Teton County Budget Narrative." *Teton County, Wyoming*; 2019. <http://www.tetonwyo.org/DocumentCenter/View/7840/FY-2018-2019-Budget-Narrative>.

Pros

The capital percentage ordinance is beneficial to conservation in that the revenue generated can be classified for a specific purpose.

Additionally, putting a fee on capital development means that conservation funding would not have to come from homeowners or residents, as with sales and property taxes.

Cons

Capital percentage ordinances could theoretically focus on a number of needs within a community, some of which have been proposed and/or adopted, i.e. affordable housing, public art, etc. Percent for Conservation would have to compete with – or add to – other priorities.

Political Considerations

Introducing the ordinance would require a campaign on the part of the Alliance or another organization. Strategically, emphasizing the nexus between development projects and their effect on wildlife and the environment could advance the idea. However, any campaign to increase municipal budgets would clearly face scrutiny from those who are already concerned about trying to minimize town and county project budgets.

The introduction of the idea for a capital percent ordinance for public art was introduced in March 2019, which means that Carrie Geraci, the town's public art coordinator, is likely planning to run a larger campaign in the near future. Any similar campaign for conservation would have to take this timing into consideration. The art campaign is a good way to gauge individual councilors feelings about capital ordinances: most are amenable to the idea, though some, like Jim Stanford, expressed concerns about tying the hands of the council.⁵⁶

Any campaign would have a delicate line to walk between appearing to be either for or against development. The capital percent ordinance campaign would have to be defined as implementing a safety measure on development projects that would be occurring anyway. Essentially, if development projects are going to be approved, they should at least be required to fund wildlife protection.

On the state level, however, development and real estate interests can have a strong influence and would not be supportive of any exactions on projects, according to Rep. Schwartz. The real estate lobby would be a concern especially if the goal were to pass a bill at the state level allowing for a capital percentage fee for conservation. In California, for example, percent for art was allowed through a state bill.

Appendix Figure 19: examples in other counties.

⁵⁶ Cottier, Cody. "Percent for art policy would fund new work." Town and County, *JH News and Guide*. https://www.jhnewsandguide.com/news/town_county/percent-for-art-policy-would-fund-new-work/article_8c7bcac3-f27c-5923-b2e7-80e942753e25.html.

Option 9: Implement a Real Estate Transfer Fee

A real estate transfer fee is a percentage tax that is taken any time a property changes ownership. This fee is not typically imposed on all property sales but confined to properties worth over \$1M.

In Wyoming, there are constitutional issues in creating different classes of taxes based on property/assets, so a real estate transfer fee is currently infeasible. State Representative Andy Schwartz introduced a bill to allow voters to implement real estate transfer fees in the county, structured to tax 1% on homes of \$1M-2M, 1.5% for \$2M-5M, 5% for \$5M+, for residential property only.⁵⁷ The bill did not pass.

However, real estate transfer fees are possible as part of a restricted covenant or restricted deed, as is the case in the Shooting Star development. Shooting Star development at Teton Village imposes a one percent real estate transfer fee that funds START transit and pathways between the Village and Town. The transfer fee revenue totals more than \$1.7 million since 2007.⁵⁸

Another one percent real estate transfer fee at Shooting Star to support open space acquisition has generated more than \$1.5 million since 2007. These funds are for the Jackson Hole Land Trust, and so are not included in the fiscal impact report on local government funding.⁵⁹ However, as part of the restrictive covenant, the funds are prioritized for locations within Shooting Star, then Jackson Hole, then as the Land Trust sees fit.

Appendix Figure 14: Shooting Star's CC&Rs directing Jackson Hole Land Trust real estate transfer fee usage.

Based on the bill drafted by Andy Schwartz that takes 1% on homes of 1M-2M, 1.5% for 2M-5M, 5% for 5M+, an additional \$5-6 million could be generated for conservation.⁶⁰

Pros

Real estate transfer fees can be directed to a specific purpose or fund under the current restrictive covenant model. If/when they are enabled at the state level, they could potentially follow the same open model.

Additionally, the fees are collected almost every time a property changes hands, which allows for a long-term steady stream of revenue. The tax, because of its price floor and bracketed rates, typically targets wealthier homeowners, saving homeowners who might be struggling to keep their properties from incurring additional taxes.

From other counties, pro arguments say that they are, “an appropriate place to increase taxes, because they extract value from property only at the point of sale, and do not provide a direct

⁵⁷ Spina, John. “Schwartz seeks real estate tax” *JH News and Guide*; 15 Nov 2017. https://www.jhnewsandguide.com/news/legislature/schwartz-seeks-real-estate-tax/article_3b13ca47-97f5-5702-994a-f51c68bb7baa.html.

⁵⁸ “Teton Village Fiscal Impact Executive Summary” *Teton Village, Wyoming*. <https://tetonvillagewy.org/wp-content/uploads/2016/03/Exec-Summary-TV-fiscal-analysis-3-21-16-2.pdf>

⁵⁹ *Ibid.*

⁶⁰ Spina, John. “Schwartz seeks real estate tax” *JH News and Guide*; 15 Nov 2017. https://www.jhnewsandguide.com/news/legislature/schwartz-seeks-real-estate-tax/article_3b13ca47-97f5-5702-994a-f51c68bb7baa.html.

incentive against economic activity such as job creation. Property value is linked to the level and quality of public investments, so it is appropriate for the City to extract a higher percentage of value at the point of sale to partially recoup its investment.”⁶¹

Cons

This mechanism only exists in Wyoming in a private sense, which makes its adoption much more difficult if it would have to be written into restrictive deeds separately. Also, although the fund would be steady in the longer term, revenue would fluctuate with home sales and thus make allocating funds for long-term projects more difficult. It has also been criticized for potentially exacerbating housing crises and targeting mineral industries.⁶²

From other counties, “arguments against often point to the tax as being regressive, having the largest burden on households with lower incomes. As such, the tax can limit housing affordability for thousands of moderate-income households – particularly first-time homebuyers and those who want to move for economic opportunity.

“Because the size of tax revenues from real estate transfers depends on the housing market, such a tax can be considered quite volatile and does not necessarily eliminate the potential for the state parks system to encounter financial difficulties in years of poor performance in the housing market.”⁶³

Political Considerations

The bill introduced recently in the state legislature failed to pass. According to Rep. Andy Schwartz, the bill was effectively killed by the real estate lobby and real estate friendly senators and certain committee members who dislike any exactions on real estate proceedings.⁶⁴ Some political figures also claimed that their support would only come with extensive exemptions for businesses and industries.⁶⁵ Rep. Schwartz’s strategy in the future is to reconfigure some of the language in either the next iteration of the bill or the measure preventing it to chip away at the prohibition in a way that is more acceptable and less divisive to both sides of this issue.⁶⁶

Appendix Figure 15: examples in other counties.

Option 10: Implement a Secondary Home Tax

Another real estate related measure that could generate revenue for a specific purpose could be charging an additional property tax on homes that are not the owners’ primary residences. In

⁶¹ “Dedicated Revenue Sources For California State Parks” *Forward Observer*; 24 Mar 2014.

<http://parksforward.com/site/uploads/Potential%20Revenue%20Sources%20for%20State%20Parks%20Report.pdf>.

⁶² Spina, John. “Schwartz seeks real estate tax” *JH News and Guide*; 15 Nov 2017. https://www.jhnewsandguide.com/news/legislature/schwartz-seeks-real-estate-tax/article_3b13ca47-97f5-5702-994a-f51c68bb7baa.html.

⁶³ “Dedicated Revenue Sources For California State Parks” *Forward Observer*; 24 Mar 2014.

<http://parksforward.com/site/uploads/Potential%20Revenue%20Sources%20for%20State%20Parks%20Report.pdf>.

⁶⁴ Andy Schwartz, personal communication; 15 July 2019.

⁶⁵ Spina, John. “Schwartz seeks real estate tax” *JH News and Guide*; 15 Nov 2017. https://www.jhnewsandguide.com/news/legislature/schwartz-seeks-real-estate-tax/article_3b13ca47-97f5-5702-994a-f51c68bb7baa.html.

⁶⁶ Andy Schwartz, personal communication; 15 July 2019.

their deed restrictions proposal, the Tahoe Regional Planning Agency defined a secondary home as one that is, “not occupied by either the owner or another local resident for 182 days or more out of each year.”⁶⁷ According to the Jackson/Teton County Housing Department, there were 3,868 unoccupied residences in 2018.⁶⁸ Currently, like the real estate transfer fee, a tax on secondary homes faces constitutional challenges in Wyoming due to the creation of different classes of taxes.

Despite this, theoretically this tax could perhaps be structured similarly to the real estate transfer fee: primary residences occupied for over 182 days are exempt, and any additional homes are taxed relative to their value, such as an additional 1 or more mills on homes of \$1M-2M, 1.5 or more mills for \$2M-5M, 5 or more mills for \$5M+.

Additionally, as a component of the tax that increases its political palatability, a portion of the revenue collected could also fund a homestead exemption tax relief program that would partially refund the property tax for people who live in their primary residences within the county.⁶⁹

The revenue potentially derived from a secondary home tax would depend on the assessed value of homes that are not primary residences in the county, which could then be possibly taxed at a flat rate or in the same graduated structure as a real estate transfer fee: 1% on homes of 1M-2M, 1.5% for 2M-5M, 5% for 5M+.⁷⁰

Pros

A secondary home tax with a relief program for primary residents is significantly more politically palatable, because it targets wealthy homeowners who perhaps do not spend most of their time here. The tax relief program also clearly benefits those who live in Teton County.

Cons

The secondary home tax could have consequences for homeowners/landlords who rent out their homes in the county, especially those who purchased homes when prices were much lower and aren't necessarily wealthy. Homeowners who are just on the edge of being able to afford multiple properties would perhaps be impacted by a significant additional tax.

The program would also be complicated by issues in determining a homeowner's primary residence. Verifying or monitoring home-occupancy could be difficult to implement, and there are many who claim Wyoming as their primary residence for tax purposes but who spend only a minimum amount of time in Teton County.

⁶⁷ Sacco, Justin. “TRPA proposed deed restrictions on short-term rentals draws ire of Tahoe realtors” *Tahoe Daily Tribune*; 18 Apr 2019. <https://www.tahoe-dailytribune.com/news/trpa-proposed-deed-restrictions-on-rentals-draws-ire-of-tahoe-truckee-realtors/>.

⁶⁸ “Housing Supply Plan 2018-2022” *Jackson/Teton County Affordable Housing*; Aug 2018. <http://www.tetonwyo.org/DocumentCenter/View/7715/Housing-Supply-Plan-2018-2022?bidId=>

⁶⁹ Luther Propst, personal communication, 26 June 2019.

⁷⁰ Spina, John. “Schwartz seeks real estate tax” *JH News and Guide*; 15 Nov 2017. https://www.jhnewsandguide.com/news/legislature/schwartz-seeks-real-estate-tax/article_3b13ca47-97f5-5702-994a-f51c68bb7baa.html.

Political Considerations

Primarily, this tax would require significant changes on the state level to address the current unconstitutionality of having tax classes. Rep. Andy Schwartz has said that the same issues affecting the real estate transfer tax apply to this concept as well: the strength of the real estate lobby and the reluctance to create real estate related exactions.⁷¹

However, if this were allowed on a state level, a campaign for this targeted tax would likely be more popular to county residents than general property tax increase. It would still need county-wide support, though, and the greater county tends to be much more conservative with property taxes than the town.

Furthermore, Wyoming has branded itself as incredibly tax-friendly, which is why so many seem to establish residence here. Therefore, a change as significant as this, especially coming from the state legislature, would signify a serious cultural shift in Wyoming's economy. Despite how rapidly this may approach with the decline in coal and gas revenues and the benefit to the state from expanding revenue sources, this may be a very difficult political move.

Appendix Figure 16: examples in other counties.

Option 11: Increase SPET – 7th Penny

The Special Purpose Excise Tax is authorized under W.S. 39-15-204 (iii).⁷² The revenue cannot be used for local government ordinary operations, and typically the revenue is for infrastructure projects carrying a larger price tag than what can be included in the local government's normal budget.⁷³ 13 of 23 Wyoming counties currently have at least a 1% specific purpose tax.⁷⁴

Appendix Figure 20: all project categories funded by SPET measures since 1985.

The revenue for SPET totals roughly \$15M per year,⁷⁵ but the budget for conservation would depend on projects approved by the town and county and introduced on the ballot.

Pros

SPET measures are voter-driven, like the wildlife crossings campaign that effectively convinced town councilors and county commissioners to put the measure on the 2019 ballot. This means that, if there is enough public support, conservation measures could dominate the SPET budget.

⁷¹ Andy Schwartz, personal communication; 15 July 2019.

⁷² "What is A Specific Purpose Excise Tax" *Platte County, WY*.

<http://plattecountywyoming.com/Documents/2018/1-Specific%20Purpose%20Excise%20Tax-What%20is%20it.pdf>.

⁷³ *Ibid.*

⁷⁴ *Ibid.*

⁷⁵ "Adopted Budget 2018-2019 Fiscal Year" *Teton County, Wyoming*; 26 June 2018.

<https://www.tetoncountywy.gov/DocumentCenter/View/7067/FY-2018-2019-Adopted-Budget>.

Cons

SPET measures are not a sustainable source of income, since each project has to be put on the SPET ballot by the town council and county commissioners and then approved by voters. The town councilors and county commissioners also have significant influence in deciding what the ballot measure will look like and what the ask will be, which decreases the stability of consistent, adequate funding. There haven't been previous SPET projects that were land/wildlife conservation-focused.

Political Considerations

The same considerations as with the additional 1% of general sales tax hold true. The lack of specific SPET projects on the 2020 ballot means that it could be the ideal time to introduce an additional SPET penny. Additionally, during town and county meetings about the 2019 SPET ballot measures, various members have discussed the idea of lobbying for 7th penny sales tax increase in 2020 as an additional SPET.

Again, there is only 1% additional sales tax allowed by state law; the campaign for 1% additional general sales tax will directly compete against a 1% additional SPET. If voters have to choose between SPET and a general sales tax, those who are inclined to have more say and involvement in directing government expenditures are likely more inclined to support additional SPET funds.

Appendix Figure 21: examples in other counties.

Option 12: Funding Projects with Municipal Bonds

Municipal bonds are not a sustainable conservation funding method, but rather they are designed to generate up-front funding for specific municipal projects that are then repaid over time by the municipality. Across Wyoming, they are used for pollution control, school districts, a regional water system, hospital construction and maintenance, and water revenue refunding in Laramie.⁷⁶

Specifically in Teton County, municipal bonds have been used in the past for Wyoming Building Corporation Revenue and Hospital District Refunding And Improvement.⁷⁷ There do not appear to have been any conservation projects funded by municipal bonds in Teton County to date.

The potential revenue for conservation depends on a proposed budget for a specific project.

Pros

Municipal bonds are used for specific projects; thus, they can fund conservation efforts directly. They are useful for generating a significant budget for a project through selling bonds in a shorter time than may have been possible through small percentage fees or donations.

⁷⁶ "Wyoming" *MunicipalBonds.com*. <https://wyoming.municipalbonds.com/bonds/issuers/T/>.

⁷⁷ *Ibid*.

Cons

Municipal bonds can only be used to fund one-off projects, so they are not a sustainable source of conservation funding. Bonds are just a long-term finance plan, so municipalities have to pay back the bondholders over a long period of time (often 30 years or so).⁷⁸

Political Considerations

The process of securing a municipal bond needs voter support to initiate, public buy-in to finance the project, and potential voter support to pay back the bonds, if a payment scheme needs to be funded through SPET or a special ballot measure. That means that each project essentially needs to go through the voters, much like SPET, which would carry the same campaign requirements.

Appendix Figure 22: examples in other counties.

Recommendations

Overall, there are a number of potential initiatives that could successfully generate sustainable municipal revenue for conservation efforts, with varying degrees of magnitude and feasibility. Those with fewer legal obstacles and potentially more political will include:

- General Sales Tax – 7th Penny
- Property Tax
- Development Impact Fee
- Capital Percentage Ordinance
- Specific Purpose Excise Tax
- Municipal Bonds

Of these, implementing an additional percent of general sales tax would generate the most revenue by far, followed by additional property mill levies, and then the remaining four are variable due to development- or budget-dependent revenues. However, of the listed six mechanisms, the general sales tax is also the only revenue source that cannot be specified for conservation funding/projects exclusively, whereas the other mechanisms can.

Adding property mill levies that fund conservation would be direct and generate a sustainable revenue source, but the political palatability of additional property taxes is relatively low.

The SPET and municipal band mechanisms allows for specific budget requests, but both require separate and repeated approval for each project.

The development impact fee and capital percentage ordinance mechanisms can be designated for mitigation efforts where there is a clear nexus, and though the revenue generation for both is project-budget-dependent, the sustained funds may be sizable enough and the political will may be strong enough to successfully introduce either initiative in 2020.

⁷⁸ *Ibid.*

Any of the options outlined could be potentially viable 2020 campaigns, each with political caveats. Additionally, the remaining six mechanisms would likely still be potential sources of conservation revenue in the future, though some face much larger legal obstacles than others.

APPENDIX:

Figure 1: Sales and Use tax

Sales/Use and Lodging Tax Rates by Locality Effective 04/01/19

The shaded areas below represent tax rate changes from the previous rate chart of 10/01/18. If you have questions or need assistance, please call (307) 777-5200 or visit our website at revenue.wyo.gov

Co #	County	State Tax Rate		General Purpose County Option Tax Rate		Specific Purpose County Option Tax Rate		Economic Development County Option Tax Rate	Total Sales/Use Tax Rate	Local Government	Lodging Tax Rate	Total Lodging & Sales/Use Tax Rate
05	Albany	4%	+	1%	+	1%		=	6%	Albany	4%	= 10%
09	Big Horn	4%	+	1%				=	5%	Lovell & Greybull only	3%	= 8%
17	Campbell	4%	+	1%				=	5%	Campbell	2%	= 7%
06	Carbon	4%	+	1%				=	5%	Carbon	2%	= 7%
13	Converse	4%	+	1%				=	5%	Converse	3%	= 8%
18	Crook	4%	+	1%	+	1%		=	6%	Crook	4%	= 10%
10	Fremont	4%	+	1%				=	5%	Fremont	4%	= 9%
07	Goshen	4%	+	1%			+.25%	=	5.25%	Goshen	4%	= 9.25%
15	Hot Springs	4%	+	1%	+	1%		=	6%	Hot Springs	4%	= 10%
16	Johnson	4%	+	1%	+	1%		=	6%	Johnson	2%	= 8%
02	Laramie	4%	+	1%	+	1%		=	6%	Laramie	4%	= 10%
12	Lincoln	4%	+	1%				=	5%	Afton,	3%	= 8%
										Cokeville,	2%	= 7%
										Diamondville &	2%	= 7%
										Kemmerer only	4%	= 9%
01	Natrona	4%	+	1%				=	5%	Natrona	4%	= 9%
14	Niobrara	4%	+	1%	+	1%		=	6%	Lusk only	3%	= 9%
11	Park	4%						=	4%	Park	4%	= 8%
08	Platte	4%	+	1%	+	1%		=	6%	Platte	3%	= 9%
03	Sheridan	4%	+	1%	+	1%		=	6%	Sheridan	4%	= 10%
23	Sublette	4%						=	4%	Town of Pinedale only	4%	= 8%
04	Sweetwater	4%	+	1%				=	5%	Sweetwater	4%	= 9%
22	Teton	4%	+	1%	+	1%		=	6%	Teton	2%	= 8%
19	Uinta	4%	+	1%				=	5%	Evanston only	3%	= 8%
20	Washakie	4%	+	1%				=	5%	Washakie	4%	= 9%
21	Weston	4%	+	1%	+	1%		=	6%	Weston	4%	= 10%

79

⁷⁹ “Sales/Use and Lodging Tax Rates by Locality Effective 04/01/19” Wyoming Department of Revenue Excise Tax Division; 1 Apr 2019. <http://revenue.wyo.gov/MASTERRATECHART04-01-19.pdf?attredirects=0>.

Figure 2: Sales and Use tax

Description	Rate
<p>SALES AND USE TAX</p>	<p>4.0% state rate for sales and use tax.</p> <p><u>State:</u> Counties may level up to an additional 3.00% in local option taxes with voter approval. Effective July 1, 2004, Teton Village Resort District began collecting an additional 1.00% sales and use tax within its geographical boundaries. In 2008 the rate increased to 2.00%.</p> <p><u>Local:</u> as of March, 2007, counties may levy up to 2.00% for general purposes and up to 2.00% for specific purposes but the total tax may not exceed 3%. Economic development may levy up to 1.00%.</p> <p><u>Resort:</u> Teton Village 2.00%</p> <p><u>Economic Development:</u> Goshen Co. 0.25%</p>

80

Figure 3: Sales and Use tax examples in other counties

Pitkin County - Aspen

- Dedicated .1% sales tax for healthy rivers fund as of 2008, voted in as a perpetual tax.⁸¹
- The fund receives money and approves grants for projects, which is administered by board of county commissioners.
- The goals of the board/fund are:⁸²
 - Maintaining and improving water quality/quantity within Roaring Fork watershed
 - Purchasing, adjudicating changes of, leasing, using, banking, selling, and protecting water rights for the benefit of the Roaring Fork watershed
 - Working to secure, create and augment minimum stream flows in conjunction with non-profits, grant agencies, and appropriate State and Federal agencies to ensure ecological health, recreational opportunities, and wildlife/riparian habitat
 - Promoting water conservation
 - Improving/constructing capital facilities that contribute to the objectives listed.

Some states passed state tax increases for state conservation projects:

- ❖ **Missouri** dedicates half of a .001% sales tax to funding its state parks system, providing \$36 million or about 75% of its total budget in 2013. The tax has been reapproved by voters three times since it was originally enacted in 1984, with more than two-thirds of voters supporting the tax in the most recent vote in 2006. Missouri also has a separate sales tax of one-eighth of one percent for conservation purposes, though the state legislature has unsuccessfully attempted to divert this money to the general fund or other purposes more than 50 times in the last nine years.
- ❖ **Arkansas** passed a constitutional amendment in 1996 dedicating 1/8th of one cent of the state's general sales tax for land conservation, divided between the Arkansas Game and Fish Commission (45 percent), Arkansas State Parks (45 percent), Arkansas Heritage Commission (9 percent) and Keep Arkansas Beautiful Commission (1 percent). The tax yielded almost \$59 million in FY 2006-07, and generated more than \$475 million in its first ten years ([Arkansas Game & Fish Commission](#)).

⁸⁰ "Tax Revenue Quick Reference" *Wyoming Taxpayers Association*; Apr 2016. https://www.wyotax.org/_pdfs/2016/April/Tax%20Revenue_April%202016.pdf.

⁸¹ "Bylaws Of The Healthy Rivers And Streams Fund Citizens Advisory Board" *Pitkin County*; amended 10 Mar 2010. <https://pitkincounty.com/DocumentCenter/View/2731/by-laws-amended-march-10-2010?bidId=>.

⁸² "About the River Board" *Pitkin County Health Rivers*; 2017. <https://www.pitkincountyrivers.com/about.html>

- ❖ **Minnesota** passed a Constitutional Amendment in 2008 increasing the sales tax by three-eighths of a percent, with the revenues dedicated to state parks; natural conservation and restoration; and to protect and enhance water quality. The amendment passed with 56% of the vote. The revenue from the sales tax are distributed as so: 33% to protect and restore natural habitat, 33% to water quality from streams and groundwater, 14.25% to support state parks and 19.75% for the arts. The sales tax is estimated to generate \$11 Billion over the twenty-five years.

83

Figure 4: Lodging tax budgets for Town/County/JH Travel and Tourism Board

Budget: FY 2017⁸⁴

COUNTY LODGING TAX BUDGET

\$1,593,341 from Teton County Lodging Tax

- Parks and Recreation: \$542,895 (34%)
- START Bus: \$451,578 (28%)
- Fire / EMS: \$276,500 (17%)
- Jackson Hole Historical Society and Museum: \$150,000 (10%)
- Pathways: \$115,705 (7%)
- Grand Targhee Transportation: \$18,000 (1%)
- Total Solar Eclipse Planning: \$13,663 (1%)
- Fish and Wildlife Service (National Elk Refuge Visitors Center): \$10,000 (1%)
- New Services (rotary fireworks): \$10,000 (1%)

TOWN LODGING TAX BUDGET

\$920,924 from Teton County Lodging Tax

- Public transportation: \$345,886 (40%)
- Maintenance and Parks: \$198,936 (23%)
- Town Pathways: \$85,677 (10%)
- General Fund: \$230,231 (27%) - the general fund is a catch-all fund that pays for 'everything' in the town of Jackson including salaries for Police Officers and Victim Services employees as well as for equipment such as mechanic tools, snow plows and street sweepers.

JHTTB Budget

Visitor services	\$715,000.00	19.8%
Destination Marketing/Paid media AOR's:	\$1,428,807.00	39.6%
PR/Marketing opportunities	\$227,000.00	6.3%
Winter Air Incentive/JH Central Reservations:	\$300,000.00	8.3%
Community Events incl. Large Festival	\$737,500.00	20.4%
Admin, (labor, accounting, prof services):	\$154,710.00	4.3%
Global Sustainable Tourism	\$15,000.00	0.4%
Local Ads/Destimetrics	\$29,000.00	0.8%
	\$3,607,017.00	

85

⁸³ "Dedicated Revenue Sources For California State Parks" *Forward Observer*; 24 Mar 2014.

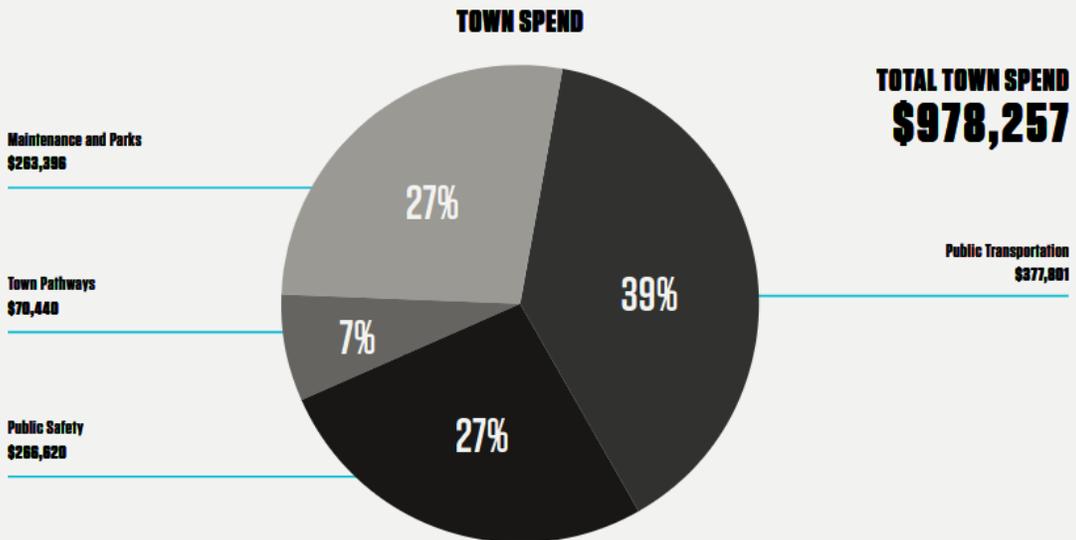
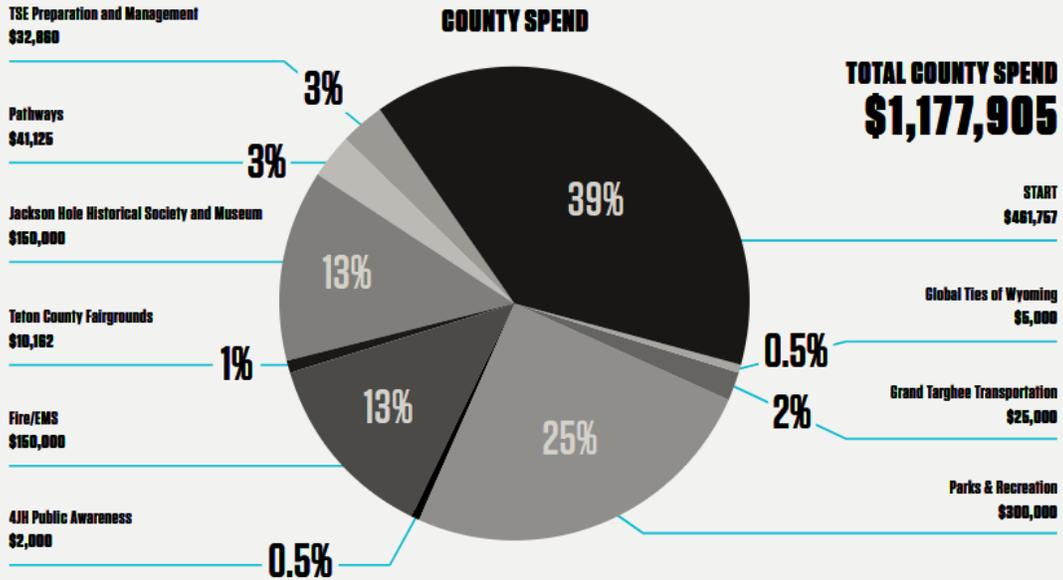
<http://parksforward.com/site/uploads/Potential%20Revenue%20Sources%20for%20State%20Parks%20Report.pdf>.

⁸⁴ "Lodging Tax Information" *Town of Jackson, Wyoming*. <https://jacksonwy.gov/489/Lodging-Tax-Information>.

⁸⁵ "Fiscal Year 2017 Budget" *4JH*. <http://www.4jacksonhole.org/DocumentCenter/View/2750/Fiscal-Year-2017-Budget-Pie-Chart-PDF>

Budget: FY 2018

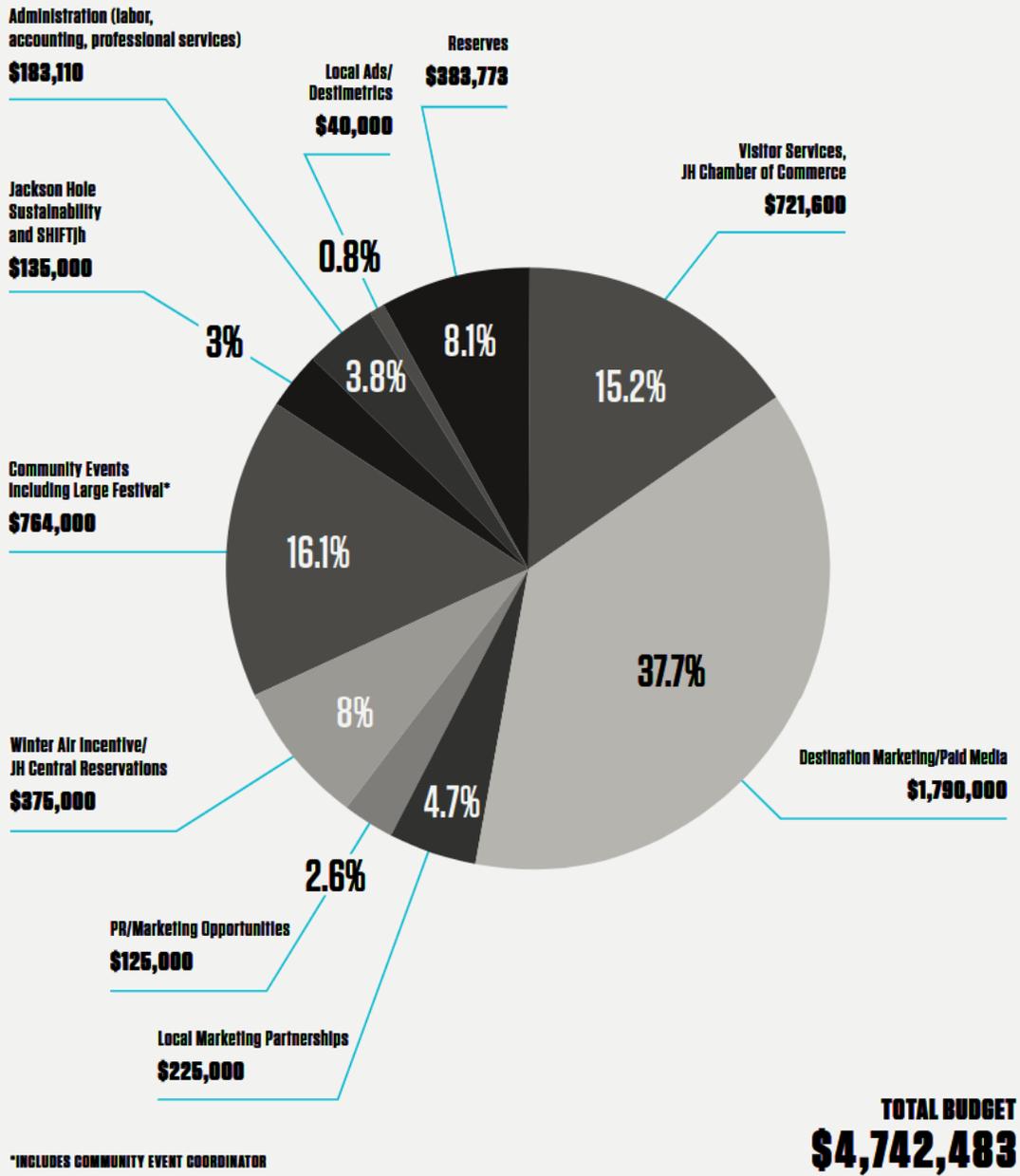
COUNTY & TOWN SPENDING



86

⁸⁶ “Jackson Hole Travel & Tourism Board Annual Report Fiscal Year 2018” 4JH.
http://www.tetonwyo.org/DocumentCenter/View/7979/FINAL2018_Jackson_Hole_Annual_Report_2278131.

FY 2018 JHTTB BUDGET BREAKDOWN



87

⁸⁷ “Jackson Hole Travel & Tourism Board Annual Report Fiscal Year 2018” *4JH*.
http://www.tetonwyo.org/DocumentCenter/View/7979/FINAL2018_Jackson_Hole_Annual_Report_2278131.

Figure 5: Lodging tax examples in other counties

- ❖ **Hawaii's** transient accommodation tax, set at a rate of 9.25%, raised about \$1.5 billion in state revenue in 2013 with an estimated \$72 million returned to counties. The remainder of this amount is deposited into the General Fund less \$3 million set aside for “protection, preservation, and enhancement of natural resources important to the visitor industry”, including maintenance, operations, and acquisition of beach parks and watersheds. ([H.B. 1671](#), February 5, 2014).
- ❖ **Montana** collects a 3.0% lodging sales tax and a 4.0% facility use tax on all lodging facilities and campgrounds. While 100% of the sales tax is distributed to the General Fund, the lodging facility use tax is divided between a variety of funds, including 6.5% to the Department of Fish, Wildlife and Parks (DWFP) for maintenance of state park facilities. An additional \$400,000 is allocated to the Montana Heritage Preservation and Development Fund which maintains historic properties. In 2012, DWFP received \$1.4 million from the tax ([Montana Legislative Fiscal Division](#)).

88

Additionally, Montana’s state legislature just passed, on May 2, 2019, a bill increasing their allowed lodging tax rate by 1% to go to infrastructure, which includes: water, sewer, wastewater treatment, storm water, solid waste, utilities systems, fire protection, ambulance, law enforcement, roads, and bridges, but would not include housing.⁸⁹

Although Teton County would not necessarily want to tie any additional lodging tax to this definition, if Montana had success in passing a bipartisan bill to increase lodging tax, perhaps a similar imitative could be possible for Wyoming’s state legislature.⁹⁰

Figure 6: Property mill levy examples in other counties

Pitkin County - Aspen

- Implements a 3.74 mill levy property tax that funds open spaces and trails (OST)
- OST mission is to acquire, preserve, maintain and manage open space properties for multiple purposes including, but not limited to, recreational, wildlife, agricultural, scenic and access purposes; and to acquire, preserve, develop, maintain and manage trails for similar purposes.
- OST fund revenue is ~\$11M/yr
- Renewed twice since 1990
- In the general election of 2006, the Open Space program was reauthorized and funded through 2020⁹¹
- Next election will propose funding for another 20 years

⁸⁸ “Dedicated Revenue Sources For California State Parks” *Forward Observer*; 24 Mar 2014.

<http://parksforward.com/site/uploads/Potential%20Revenue%20Sources%20for%20State%20Parks%20Report.pdf>.

⁸⁹ *MT SB241*; passed 2 May 2019. <https://legiscan.com/MT/bill/SB241/2019>.

⁹⁰ *Ibid*.

⁹¹ “OST Program Policies & Objectives” *Pitkin County*; 13 Dec 2018. <https://pitkincounty.com/DocumentCenter/View/2548>.

Other State Experience

- ❖ **King County, WA:** Residents of King County, WA approved two ballot initiatives in August 2007 increasing property taxes by ten cents per \$1,000 of assessed value. The added revenue is used to fund operations, maintenance, and acquisition of parks and trails. Cumulatively, the two levies are expected to raise \$217 million over six years ([Seattle Times](#), August 8, 2007).
- ❖ **Charleston County, SC:** The Charleston County Park and Recreation Commission (CCPRC) in Charleston County, South Carolina is responsible for operating 10,000 acres of property including parks, beach areas, fishing piers, boat landings, and a number of other recreational amenities within the Charleston County ([CCPRC](#), 2013). The CCPRC receives just over a third of its \$35 million operating budget from property taxes, with the remainder largely collected in user fees through an extensive enterprise fund.
- ❖ **Cuyahoga County, Ohio:** Cleveland Metroparks in Cleveland, Ohio is a 23,000 acre park system consisting of parks, rivers, hiking and biking trails, golf courses and a zoo. Two thirds of Cleveland Metroparks' budget is derived from a property tax increase approved by nearly seventy percent of voters in 2012. A homeowner with property assessed at \$100,000 pays about \$86 in property taxes a year. The Cleveland Metroparks system received revenues of \$53 million in 2012, two-thirds of its total budget, with the remainder provided by grants, golf course and zoo fees, and other sources.

92

Figure 7: Conservation Districts in Wyoming counties with full 1 mill levies

District by County	Assessed Valuation	District Location	General Levy	Bonds & Interest	TOTAL LEVY	PROPERTY TAXES
CARBON County						
Little Snake River	\$ 861,494,656	U-1	1.000	---	1.000	\$ 861,495
Medicine Bow	\$ 67,310,491	U-2	1.000	---	1.000	\$ 67,310
Savery-Snake River	\$ 14,360,275	U-1	1.000	---	1.000	\$ 14,360
Sar-Enc-Raw	\$ 294,425,172	U-1,2	1.000	---	1.000	\$ 294,425
FREMONT COUNTY						
Popo Agie	\$ 270,038,633	U-1,21	1	---	1.000	\$ 270,039
Dubois/Crowhrt.	\$ 107,126,518	U-2	0.75	---	0.750	\$ 80,345
GOSHEN COUNTY						
North Platte Valley	\$ 88,694,805	U-1	1	---	1.000	\$ 88,695
South Goshen	\$ 17,362,944	U-1	1	---	1.000	\$ 17,363
Lingle/Fort Laramie	\$ 20,478,985	U-1	1	---	1.000	\$ 20,479

⁹² “Dedicated Revenue Sources For California State Parks” *Forward Observer*; 24 Mar 2014. <http://parksforward.com/site/uploads/Potential%20Revenue%20Sources%20for%20State%20Parks%20Report.pdf>.

JOHNSON COUNTY

Powder River	\$ 301,257,719	U-1	1	---	1.000	\$ 301,258
Lake Desmet	\$ 1,522,593,938	U-1	1	---	1.000	\$ 1,522,594

PARK COUNTY

Meeteetse	\$ 258,298,129	U-16	1.000	---	1.000	\$ 258,298
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UINTA COUNTY

Bridger Valley Water Conservation	\$ 41,172,891	U-1	1.000	---	1.000	\$ 41,173	93
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Figure 8: Special districts mill levies and allowances

- **Fire - 3 mill limit provided for by WS 35-9**
 - Established by petition and subject to hearing and referendum or in unincorporated areas by resolution of the board of county commissioners and subject to referendum.
 - An elected board of directors governs each district.
 - May levy ad valorem taxes and issue bonds with voter approval.
- **Recreation -1 mill limit provided for by WS 18-9**
 - Established by school districts or governing bodies independently or jointly for the purpose of providing public recreation.
 - Governed by a board of trustees appointed by the school boards
 - Revenues include gifts and donations and a tax levied by the school district and transferred to the Board of Cooperative Education Services for administration and accounting.
- **Water and Sewer - 8 mill limit provided for by WS 41-10**
 - Established by the board of county commissioners on petition with a referendum.
 - Districts may be created for either or both purposes and may include all or a portion of the unincorporated area of the county.
 - An elected board of directors governs each district.
 - The district may levy ad valorem taxes and special assessments, fix rates and charges, and issue bonds with voter approval.

94

Figure 9: Special districts that submitted budgets within Teton County in 2018

- [Alta Solid Waste Disposal District - Proposed Budget](#)
- [Aspens Improvement and Services District - Final Budget](#)
- [Aspens Pines Water and Sewer District - Final Budget](#)
- [Buffalo Valley Water District - Final Budget](#)
- [Camp Creek ISD \(PDF\)](#)
- [Fish Creek ISD - Final Budget](#)
- [Five County Joint Powers Board - Final Budget](#)
- [Flat Creek Water Improvement District - Final Budget](#)
- [Grand Targhee Resort District - Final Budget](#)
- [Ridgeline ISD \(PDF\)](#)
- [Skyline ISD- Final Budget](#)
- [Snake River Sporting Club ISD - Final Budget](#)
- [South Squaw Creek Road ISD -Final Budget](#)
- [South Park Service Center ISD - Final Budget](#)
- [Spring Creek ISD - Final Budget](#)
- [Targhee Towne Water District - Proposed Budget](#)
- [Teton Conservation District - Final Budget](#)
- [Teton County Hospital District - Proposed Budget](#)

⁹³ “Special Districts – Conservation” https://www.wyotax.org/_pdfs/Special_Districts/Conservation.pdf.

⁹⁴ “Wyoming Special Districts” *Wyoming Taxpayers Association*. https://wyotax.org/special_districts.aspx.

- [Gros Ventre West Special Improvement and Service - Road - Final Budget](#)
- [Hi-Country Water District - Proposed Budget](#)
- [Indian Paintbrush Water District - Final Budget](#)
- [Jackson Hole Airport \(PDF\)](#)
- [Melody Ranch ISD - Final Budget](#)
- [O BAR B ISD - Final Budget](#)
- [Polo Ranches Special Improvement District - Final Budget](#)
- [Porcupine Creek Ranch ISD - Final Budget](#)
- [Rafter J Improvement and Service District - Proposed Budget](#)
- [Teton County Weed and Pest Control District - Final Budget](#)
- [Teton Village Association ISD - Final Budget](#)
- [Teton Village ISD - Final Budget](#)
- [Teton Village Resort District - Final Budget](#)
- [Teton Village Special Fire District - Final Budget](#)
- [Teton Village Water and Sewer District - Final Budget](#)
- [West Gros Ventre Butte Water District - Final Budget](#)
- [Willowbrook Water and Sewer District \(PDF\)](#)
- [Wilson Sewer District - Final Budget](#)

Figure 10: Special district examples in Teton County

Teton County - Flat Creek Water Improvement District

A BUDGET MESSAGE		W.S. 16-4-104(i)			
<p>The proposed member assessment based revenue of \$42,960 is to fund \$32,960 in administrative, operational, creek monitoring/study, and flood mitigation project expenses while \$10,000 of the assessment is to fund additional monies into the district's reserve account. Reserve funds are important to the district for several reasons, but a primary reason is due to the district's objective to support and coordinate flood control and mitigation efforts on Flat Creek within the district's boundaries. The proposed Town of Jackson based revenue of \$12,000 is to fund administrative, operational, and creek monitoring/study while \$15,000 of the proposed Town of Jackson based revenue is contingent funds for potential flood control/mitigation expense. The Town of Jackson would hold the \$15,000 until such time that the district requested funding from this contingency (per the terms of a Memorandum of Understanding between the respective parties). The proposed Teton Conservation District based revenue of \$26,600 is to fund a continuation of the Flat Creek monitoring/study and consulting services.</p>					
PROPERTY TAXES AND ASSESSMENTS					
		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$39,382	\$42,960	\$42,960	
R-1.2	Other County Support				
FORECASTED REVENUE					
		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid	\$12,000	\$21,528	\$27,000	\$27,000
R-2.4	Other (Specify) Teton Conservation Distr	\$31,000	\$27,000	\$26,600	\$26,600
R-2.5	Total Government Support	\$43,000	\$48,528	\$53,600	\$53,600
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$0	\$0	\$0	\$0

⁹⁵ “2018 Special District Budgets” Teton County, Wyoming. <http://www.tetonwyo.org/306/2018-Special-District-Budgets>

OPERATIONS BUDGET			
E-11	Contractual Arrangements (List)		
E-11.1	Flat Creek Study	\$31,287	\$33,000
E-11.2	Consultants	\$11,853	\$12,000
E-11.3			
E-11.4			
E-11.5			
E-12	Other operations (Specify)		
E-12.1	Media & Outreach	\$387	\$499
E-12.2	Thaw Well Power	\$0	\$0
E-12.3	Flood Control/Mitigation	\$560	\$16,350
E-12.4	Property Mitigation Project:	\$0	\$9,172
E-12.5	see additional details		\$7,000
E-13	TOTAL OPERATIONS	\$44,087	\$71,021

96

Figure 11: Resort tax proposed budget for Grand Targhee Resort district

Grand Targhee Proposed Budget 2019-2020

PROPERTY TAXES AND ASSESSMENTS				
	2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received			
R-1.1	\$200,754	\$187,713	\$198,100	\$198,100
R-1.2				
FORECASTED REVENUE				
	2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
R-2	Revenues from Other Governments			
R-2.1				
R-2.2				
R-2.3				
R-2.4				
R-2.5	\$0	\$0	\$0	\$0
E-7	Personnel Services			
E-7.1				
E-7.2				
E-7.3				
E-7.4				
E-7.5				
E-7.6				
E-8	Travel			
E-8.1				
E-8.2				
E-8.3				
E-8.4				
E-8.5				
E-9	Operating supplies (List)			
E-9.1				
E-9.2				
E-9.3				
E-9.4				
E-9.5				
E-10	Program Services (List)			
E-10.1				
E-10.2				
E-10.3				
E-10.4				
E-10.5				

⁹⁶ “Proposed Budget” Teton County, Wyoming; 8 July 2019. <http://www.tetonwyo.org/DocumentCenter/View/10781/Flat-Creek-Water-Improvement-District---Proposed>.

E-11	Contractual Arrangements (List)				
E-11.1	Snow Removal	\$89,936	\$71,282	\$73,248	\$73,248
E-11.2	Summer Trails	\$65,050	\$65,000	\$66,400	\$66,400
E-11.3	Naturalist Program	\$64,000	\$57,000	\$58,200	\$58,200
E-11.4					
E-11.5					
E-12	Other operations (Specify)				
E-12.1					
E-12.2					
E-12.3					
E-12.4					
E-12.5					
E-13	TOTAL OPERATIONS	\$218,986	\$193,282	\$197,848	\$197,848

97

Figure 12: Resort tax structure and proposed budget for Teton Village Resort district

Teton Village

- additional 2% sales tax that is levied on all sales in Teton Village to fund public infrastructure and transportation improvements, i.e. START bus⁹⁸
- Teton Village directly generates Teton County general fund revenues of nearly \$3.2 million per year in support of county services.⁹⁹
- Teton Village directly generates \$1.4 million in sales tax receipts that fund the Town of Jackson general fund annually.¹⁰⁰
- Teton Village additionally generates \$1.3 million per year for SPET projects – 13% of all funds collected.¹⁰¹

Teton Village Proposed Budget 2019-2020

REVENUE SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
S-7	Operating Revenues	\$155,000	\$140,686	\$140,500	\$140,500
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$3,138,605	\$3,173,648	\$3,000,000	\$3,000,000
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$26,442	\$22,300	\$20,000	\$20,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$3,320,047	\$3,336,634	\$3,160,500	\$3,160,500
FY 7/1/19-6/30/20 TETON VILLAGE RESORT DISTRICT					
EXPENDITURE SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
S-15	Capital Outlay	\$817,209	\$1,126,081	\$1,519,100	\$1,519,100
S-16	Interest and Fees On Debt	\$34,819	\$0	\$0	\$0
S-17	Administration	\$100,230	\$111,783	\$117,555	\$117,555
S-18	Operations	\$1,130,990	\$1,221,469	\$1,233,684	\$1,233,684
S-19	Indirect Costs	\$24,406	\$27,158	\$29,900	\$29,900
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$2,107,654	\$2,486,491	\$2,900,239	\$2,900,239

⁹⁷ “Proposed Budget” *Grand Targhee Resort District*.

<http://www.tetonwyo.org/DocumentCenter/View/10784/Grand-Targhee-Resort-District---Proposed>.

⁹⁸ “Teton Village Fiscal Impact Executive Summary” *Teton Village, Wyoming*. <https://tetonvillagewy.org/wp-content/uploads/2016/03/Exec-Summary-TV-fiscal-analysis-3-21-16-2.pdf>

⁹⁹ *Ibid.*

¹⁰⁰ *Ibid.*

¹⁰¹ *Ibid.*

PROPERTY TAXES AND ASSESSMENTS

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support				
		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify) <u>Sales & Use Tax</u>	\$3,138,605	\$3,173,648	\$3,000,000	\$3,000,000
R-2.5	Total Government Support	\$3,138,605	\$3,173,648	\$3,000,000	\$3,000,000
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments	\$155,000	\$140,686	\$140,500	\$140,500
R-3.4	Total Operating Revenues	\$155,000	\$140,686	\$140,500	\$140,500
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies				
R-4.4	Total Grants	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$16,281	\$22,300	\$20,000	\$20,000
R-5.2	Other: Specify <u>Bond fund int & div</u>	\$10,161	\$0	\$0	
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$26,442	\$22,300	\$20,000	\$20,000
R-5.5	Total Forecasted Revenue	\$3,320,047	\$3,336,634	\$3,160,500	\$3,160,500

102

Figure 13: Resort tax examples in other counties

Gallatin County – Big Sky

- Montana has an additional 3% sales tax within the resort area boundary, since the state does not collect property tax.
- The revenue funds community operations and projects, such as the Gallatin River Task Force.
- 5% of the revenue goes into a tax relief fund, and any revenue above what was budgeted also goes into the fund.¹⁰³

¹⁰² “Proposed Budget” *Teton Village Resort District*.

<http://www.tetonwyo.org/DocumentCenter/View/10777/Teton-Village-Resort-District---Proposed>.

¹⁰³ MT Code § 7-6-15 (2017). https://leg.mt.gov/bills/mca/title_0070/chapter_0060/part_0150/section_0070/0070-0060-0150-0070.html.

FUNDING SUMMARY		2019 FUNDS	2019 REQUESTS
TOTAL \$\$\$ FOR NEW & ROLLOVER REQUESTS =		\$8,413,051	\$440,649 = ROLLOVER REQUESTS
			\$10,933,517 = NEW REQUESTS
			\$11,374,166 = TOTAL REQUESTS (ROLLOVER + NEW)
APPROVED REQUESTS SUMMARY		REMAINING FUNDS	APPROVED REQUESTS
REMAINING FUNDS AVAILABLE =		\$0	\$1,200 = APPROVED ROLLOVER REQUESTS
			\$8,411,851 = APPROVED NEW REQUESTS
			\$8,413,051 = TOTAL APPROVED REQUESTS

ORGANIZATION	NEW AMOUNT REQUESTED	APPROVED FUNDING	PERCENT FUNDED	BONDED PROJECT
1 Arts Council of Big Sky	\$264,750	\$205,200	78%	
2 Big Brothers Big Sisters of Gallatin County	\$25,000	\$0	0%	
3 Chamber of Commerce	\$417,510	\$385,000	92%	
4 Community Food Bank (HRDC)	\$33,000	\$33,000	100%	
5 Community Housing Trust (HRDC)	\$2,435,000	\$1,650,000	68%	
6 Community Organization (BSCO)	\$2,040,609	\$1,540,609	75%	\$500,000
7 Discovery Academy	\$80,000	\$65,000	81%	
8 Fire Department	\$916,971	\$916,971	100%	
9 <i>Rollover: Gallatin County 911</i>	\$439,449	\$0	0%	\$439,449
10 Gallatin County Sheriff's Department	\$300,154	\$300,154	100%	
11 Gallatin Invasive Species Alliance	\$138,925	\$50,000	36%	
12 Gallatin River Task Force	\$690,803	\$490,803	71%	
13 Gallatin Valley Snowmobile Association	\$85,000	\$25,000	29%	
14 Habitat for Humanity of Gallatin Valley	\$400,000	\$400,000	100%	
15 Library	\$80,720	\$80,720	100%	
16 <i>Rollover: Madison Conservation District</i>	\$1,200	\$1,200	100%	
17 Morning Star Learning Center	\$170,175	\$136,140	80%	
18 Montana Land Reliance	\$19,500	\$19,500	100%	
19 Parkview West Association	\$103,000	\$0	0%	
20 Post Office	\$94,000	\$94,000	100%	
21 Search & Rescue	\$23,500	\$23,500	100%	
22 Skating & Hockey	\$42,052	\$42,052	100%	
23 Transportation District	\$975,000	\$800,000	82%	
24 Visit Big Sky	\$778,065	\$500,000	64%	
25 Warren Miller Performing Arts Center	\$211,191	\$211,191	100%	
26 Water & Sewer	\$500,000	\$250,000	50%	
27 Wildlife Conservation Society	\$60,592	\$48,136	79%	
28 Women In Action	\$48,000	\$48,000	100%	
OTHER RESORT TAX FUNDING				
SINKING FUND		\$96,875		
NEW RESORT TAX REQUESTS TOTAL >	\$10,933,517	\$8,411,851	76.9%	
ROLLOVER REQUESTS TOTAL >	\$440,649	\$1,200	0.3%	
TOTAL REQUESTS >	\$11,374,166	\$8,413,051	74.0%	
APPROVED REQUESTS (Including Bonds)=				\$9,406,015
TOTAL BONDED >				\$92,984.00

¹⁰⁴ "Resort Tax Appropriations for Fiscal Year 2019/2020" BSRAD; 14 June 2019. http://resorttax.org/wp-content/uploads/2019/06/RESORT-TAX-APPROPRIATIONS.2020_Final.pdf.

Figure 14: Real estate transfer fee expenditure prioritization in Shooting Star’s CC&Rs for the Jackson Hole Land Trust (“The Trust”)

setback easement, and the golf course easement. The Trust has also committed to continue its historical efforts to ensure the preservation and conservation of the scenic, natural, and open-space values of Jackson Hole, including in particular those values on land adjoining or visible from State of Wyoming Highway 390. Specifically, the Trust has committed to use the Transfer Fees described below toward the monitoring and enforcement of the 1300-acre easement, the setback easement, the golf course easement, and any other conservation easements held by the Land Trust on lands served by Highway 390. After the payment of these monitoring and enforcement expenses, the Trust has committed to hold and earmark any remaining funds for the protection or enhancement of scenic, natural, wildlife and agricultural values on lands served by Highway 390 or immediately adjacent to the 1300-acre easement, either through the acquisition of conservation easements and/or fee title or by lease of lands or by other means at the discretion of the Trust. However, at such time as the Trust determines in its reasonable discretion that such protection or enhancement is no longer reasonably achievable, or that sufficient funds have been accumulated to fund any such projects, after payment of the specific monitoring and enforcement expenses identified above, the Trust may use and/or accumulate any funds from the Transfer Fees for such stewardship, enhancement, or protection projects in Teton County, Wyoming as the Trust shall, in its sole discretion, determine. Further, after August 1, 2027, all funds may be used in the sole discretion of the Trust. These efforts will provide

105

Figure 15: Real estate transfer tax examples in other counties

Other Counties

Eleven states use a real estate transfer tax to fund open space acquisition and preservation programs. Arkansas and Vermont use the tax to fund the preservation of farmlands and historic properties, while Delaware uses the tax to pay the annual debt service on bonds that were issued specifically for open space preservation. Other states such as New York, Florida, and Pennsylvania use transfer tax revenues to finance land acquisition for parks and capital projects, though not to fund park operations.

- ❖ **New York** uses a real estate transfer tax to support the Environmental Protection Fund (EPF). Established in 1993, the Fund is New York State’s dedicated source of funding for critical environmental programs. The EPF is funded by a portion of the revenue generated by the state’s real estate transfer tax, allocated \$157 million in FY 2014-15. The tax typically brings in between \$400 million and more than \$1 billion annually in new state revenue. Between 1998 and 2008 the EPF protected 358,000 acres of land in the state ([The Trust for Public Land](#), February 2012).

¹⁰⁵ “Declaration of CC&Rs for Shooting Star First Filing” *Teton County, WY*. 12 Mar 2018. <https://www.shootingstarjh.com/ccr/The%20Shooting%20Star%20Owners%20Association%20CC&Rs.pdf>.

- ❖ **Maryland** levies a tax of 0.5% to support Program Open Space (POS), split between state and local government. At the state level, POS funds are allocated to purchase land for state parks and other conservation sites for public use, with a portion also dedicated to capital improvements, critical maintenance, and operations in state parks. Local POS programs support land acquisition and building park facilities. Since the state began applying proceeds from the tax to conservation projects it has raised nearly \$200 million and funded the acquisition of more than 350,000 acres ([Maryland Department of Natural Resources; Maryland Protected Lands Reporting](#)).
- ❖ **Florida's Florida Forever** program funds a wide array of conservation programs and provides grants to local communities. The program is paid for by bonds backed by a document stamp tax, assessed at \$.70 per \$100 on documents that transfer interest in Florida real property. A total of 5% of the Florida Forever's funds are allocated to the Division of Recreation and Parks, Office of Greenways and Trails and the Florida Recreation Development Assistance Program. The remaining revenues are dispersed among several other land, water and conservation programs. Since its inception in July 2001, the Florida Forever program has raised \$2.89 billion and helped the state acquire more than 700,000 acres of land.

106

Figure 16: Multiple home tax examples on other counties

Placer County – North Lake Tahoe

- Tahoe Regional Planning Agency proposed deed restrictions as a measure to stabilize the housing supply for local residents.
- On allocations for new construction, curtailing new allocations for short-term rentals and possibly unoccupied second homes.
- Of the roughly 47,000 total units in the basin, according to the report, 58% are secondary residences, and of those, roughly 21,000 sit vacant most of the year.¹⁰⁷

TRUCKEE	NORTH TAHOE
13,368 – total housing units	25,569 – total housing units
52% – second homes	67.7% – second homes
12.9% – short-term rentals	13.5% – short-term rentals
20% – long-term rentals	8.6% – long-term rentals
28% – full-time owner occupied	27.3% – full-time owner occupied

108

¹⁰⁶ “Dedicated Revenue Sources For California State Parks” *Forward Observer*; 24 Mar 2014.

<http://parksforward.com/site/uploads/Potential%20Revenue%20Sources%20for%20State%20Parks%20Report.pdf>.

¹⁰⁷ Sacco, Justin. “TRPA proposed deed restrictions on short-term rentals draws ire of Tahoe realtors” *Tahoe Daily Tribune*; 18 Apr 2019. <https://www.tahoe-daily-tribune.com/news/trpa-proposed-deed-restrictions-on-rentals-draws-ire-of-tahoe-truckee-realtors/>.

¹⁰⁸ *Ibid.*

Figure 17: Development impact fee examples in other counties

Calimesa, Riverside County, findings to justify DIFs (could be useful for Teton County draft):

- A. The preservation of vegetation communities and natural areas within the city and Western Riverside County which support species covered by the MSHCP is necessary to protect and promote the health, safety and welfare of all the citizens of the city by reducing the adverse direct, indirect and cumulative effects of urbanization and development and providing for permanent conservation of habitat for species covered by the MSHCP.
- B. It is necessary to enact and implement certain development impact fees to ensure that all new development within the city pays its fair share of the costs of acquiring and preserving vegetation communities and natural areas within the city and the region which are known to support plant and wildlife species covered by the MSHCP.
- C. A proper funding source to pay the costs associated with mitigating the direct, indirect and cumulative impacts of development to the natural ecosystems within the city and the region, as identified in the MSHCP, is a development impact fee for residential, commercial, and industrial development. The amount of the fee is determined by the nature and extent of the impacts from the development to the identified natural ecosystems and/or the relative cost of mitigating such impacts.
- D. The MSHCP and the nexus fee report, a copy of which is on file in the city clerk's office and the city community development department, provides a basis for the imposition of development impact fees on new construction.
- E. The use of the development impact fees to mitigate the impacts to the city's and the region's natural ecosystems are reasonably related to the type and extent of impacts caused by development within the city.
- F. The costs of funding the proper mitigation of natural ecosystems and biological resources impacted by development within the city and the region are apportioned relative to the type and extent of impacts caused by the development.
- G. The facts and evidence provided to the city establish that there is a reasonable relationship between the need for preserving the natural ecosystems in the city and the region, as defined in the MSHCP, and the direct, indirect and cumulative impacts to such natural ecosystems and biological resources created by the types of development on which the fee will be imposed, and that there is a reasonable relationship between the fee's use and the types of development for which the fee is charged. This reasonable relationship is described in more detail in the MSHCP and the nexus fee report.
- H. The cost estimates for mitigating the impact of development on the city's and the region's natural ecosystem and biological resources, as set forth in the MSHCP, are reasonable and will not exceed the reasonably estimated total of these costs.
- I. The fees collected pursuant to this chapter shall be used to finance the acquisition of the natural ecosystems and certain improvements described or identified in the MSHCP.
- J. To ensure fair implementation of the development impact fees established in this chapter, it may be necessary for the city to defer or waive such fees in special cases as may be permitted in accordance with procedures and guidelines established by the Western Riverside County regional conservation authority. [Ord. 349 § 1, 2017; Ord. 212 § 1, 2004; Code 1990 § 6.16.01.]¹⁰⁹

¹⁰⁹ "Western Riverside County Multiple Species Habitat Conservation Plan Mitigation Fee" Ch 16.05.040. <https://www.codepublishing.com/CA/Calimesa/html/Calimesa16/Calimesa1605.html#16.05.040>.

Figure 18: proposed Capital Projects Fund expenditure budget for FY2018-2019

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

110

Figure 19: Capital percentage ordinance examples in other counties

City of Oakland

A. APPROPRIATIONS. All appropriations for City capital improvement projects, including all bond projects and all other capital projects funded from other sources excluding sewer repairs funded from sewer service charge fees shall include an amount equal to one-and-one-half percent (1.5%) of the total capital improvement project cost to be dedicated to the Public Art Project Account. Funds appropriated will be used for design services of artists, for the selection, acquisition, purchase, commissioning, installation, examination and/or display of original artworks, for the maintenance of artworks, for educating the public about the artwork and the Cultural Arts Division administrative costs to manage the program.

The 1 ½% appropriation shall include but not be limited to General Fund funded capital improvements, gas tax funded capital improvements, Measure B funded capital improvements, off street parking funded capital improvements and any and all other capital improvements funded from other revenues including grants which may be so appropriated.

B. METHOD OF CALCULATION. The minimum amount to be appropriated to the Public Art Project Account to fund artists' services and /or artworks, maintenance, administration, and education shall be the total capital project appropriation including all construction costs as well as architectural and engineering fees and site work expenses multiplied by 0.015, excluding amounts budgeted for real property acquisition; demolition; and financing costs.

¹¹⁰ "FY19 Teton County Budget Narrative." *Teton County, Wyoming*; 2019. <http://www.tetonwyo.org/DocumentCenter/View/7840/FY-2018-2019-Budget-Narrative>.

- C. POOLING. Funds appropriated as part of any one project, but not deemed necessary or appropriate in total in part for public art at said project site, by the Cultural Arts Division in consultation with the Public Arts Advisory Committee and the capital improvement project manager, may be expended on other projects approved under the Public Art Project Plan when such funds are eligible to be so used.
- D. EXCLUSIONS. If the source of funding or other applicable law or regulation with respect to any particular capital improvement project or portion thereof prohibits or restricts the use of the 1 ½% dedication of such funds for public art, this ordinance shall not apply to the projects expenses, so prohibited or restricted.
- E. GRANT APPLICATIONS. All City departments shall, from the effective date of this ordinance, include in applications for capital improvement projects to outside granting authorities, amounts for artists' services and/or artworks as specified herein, where permitted or unless otherwise waived by the City Council. Receipt of such funds shall be administered as part of the City's Public Art Program.

111

Figure 20: SPET funded projects by category

Since 1985, SPET in Teton County has funded the following projects:

TOTALS BY PROJECT TYPE	
Schools/CWC	46,076,000.00
Hospital/Living Center	45,600,000.00
TOJ Infrastructure/Sewer/Water/Sidewalks	33,156,440.00
Pathways	16,967,533.00
Trash Transfer Station / Landfill	15,217,821.00
Library	14,700,000.00
Housing	17,200,000.00
Park & Rec	15,476,381.00
Transportation	11,854,000.00
Fire/EMS	10,327,000.00
TetonVillage/Wilson Sewer Projects	7,950,000.00
Daycare	6,000,000.00
Museum	4,350,000.00
Energy Conservation	3,790,000.00
Airport	2,100,000.00
Fair Grounds	1,450,000.00
Jail	1,300,000.00
TOTAL	253,515,175.00

112

Figure 21: SPET examples in other counties

Albany County – Laramie WY

¹¹¹ "ORDINANCE NO. 11086 C.M.S." *City of Oakland, CA.*

<http://www2.oaklandnet.com/oakca1/groups/ceda/documents/webcontent/dowd008923.pdf>.

¹¹² "Specific Purpose Excise Tax Election Results Since 1985" *Teton County, Wyoming.*

<https://www.tetoncountywy.gov/DocumentCenter/View/308/Specific-Purpose-Excise-Tax-Brochure-PDF>.

2010 Ballot¹¹³

A. \$8,067,960 for planning, design, construction and improvements to the city's water infrastructure;

B. \$5,950,000 for planning, design, construction and improvements to the city's wastewater infrastructure;

C. \$4,900,000 for planning, design, construction and maintenance of street improvements;

D. \$1,000,000 for purchase of property surrounding the well heads in Zone I and purchase of property containing vulnerable features in Zone II as defined in the Casper Aquifer Protection Plan;

E. \$3,450,000 for planning, design, construction, equipment and improvements for the City's solid waste disposal facilities;

F. \$4,352,040 for bonding, interest and other associated costs (any reduction in bonding cost would increase street improvements).

Figure 22: Municipal bond examples in other counties

Gallatin County – Big Sky

- The Open Lands Program was created by the County Commission to meet the desire of the community to conserve agricultural and natural resource lands and provide for increased access to public recreation. In 2000, the voters of Gallatin County passed the first \$10 million Open Space Bond to fund Conservation and Parks programs in the County. In FY 2000, the Commission appointed the Open Lands Board to make recommendations on the granting of funds from the Open Space Bond Fund.
- In 2004, the voters of Gallatin County approved a second Open Space Bond authorizing the County to fund an additional \$10 million in projects, for conservation of agricultural and natural resource lands, the conservation of water quality and quantity, and to provide recreational opportunities. The Voters overwhelmingly approved the 2 requests for a total of \$20M.
- The Gallatin County Open Lands Board serves in an advisory capacity to the County Commission by reviewing and making recommendations as to the expenditure of the Open Space Bond funds. The County has sold four bond issues for Open Lands. The first in 2002 was for \$3.8M. The second sold in 2003 was for \$4.0M. The sale of \$4.0M occurred in FY 2006, \$5.0M in FY 2008 and the final \$3.2M in bonding authority was sold in FY 2016. The Board's goals are to preserve open spaces,

¹¹³ "City of Laramie 6th Penny Projects Previous Ballots" *City of Laramie, WY*.
<https://www.cityoflaramie.org/1005/City-of-Laramie-6th-Penny-Project-Previo>.

agriculture lands, riparian areas, water quality, recreational parks, trails and wildlife corridors.

- To date, the Open Lands Program has funded the purchase of conservation easements equaling 50 square miles and purchased three parks and two public access easements.¹¹⁴

Open Space Land Activity

Department Budget

Object of Expenditure	Actual FY 2016	Budget FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	\$ 94,472	\$ 98,943	\$ 115,202	\$ 40,420	\$ 41,652	\$ 41,637
Operations	9,045	395,768	11,029	457,382	344,382	344,397
Debt Service	1,457,441	1,457,441	1,457,441	1,457,441	1,462,486	1,462,486
Capital Outlay	2,658,814	4,438,844	1,896,415	3,674,812	2,212,071	2,170,730
Transfers Out	-	-	-	-	-	-
Total	\$ 4,219,772	\$ 6,390,996	\$ 3,480,087	\$ 5,630,055	\$ 4,060,591	\$ 4,019,250

Budget by Fund Group

General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds	103,517	494,711	126,231	497,802	386,034	386,034
Debt Service Funds	1,457,441	1,457,441	1,457,441	1,457,441	1,462,486	1,462,486
Capital Project Funds	2,658,814	4,438,844	1,896,415	3,674,812	2,212,071	2,170,730
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 4,219,772	\$ 6,390,996	\$ 3,480,087	\$ 5,630,055	\$ 4,060,591	\$ 4,019,250

Funding Sources

Tax Revenues	\$ 1,169,381	\$ 1,442,358	\$ 1,427,934	\$ 1,457,441	\$ 1,462,486	\$ 1,453,374
Non-Tax Revenues	160,650	110,500	87,900	78,000	78,000	78,500
Cash Reappropriated	2,889,741	4,838,138	1,964,253	4,094,614	2,520,105	2,487,376
Total	\$ 4,219,772	\$ 6,390,996	\$ 3,480,087	\$ 5,630,055	\$ 4,060,591	\$ 4,019,250

115

¹¹⁴ "Recreation and Other Activity Open Space Land Activity Department Budget" Gallatin County, MT. http://gallatincomt.virtualtownhall.net/Public_Documents/gallatincomt_Fiscal/Current_County_Budget/RO_OpenSpace.pdf.

¹¹⁵ *Ibid.*