[phone redacted]
clerk@tetoncountyidaho.gov

150 Courthouse Drive
Driggs, Idaho 83422

Teton County Clerk

FY27 Final Budget Memo

Memo to: Board of County Commissioners

Date: August 24, 2026

From: Kim Keeley

The FY27 budget before the Board includes the Teton County budget, the Two-Year Supplemental Road Levy, and the Mosquito Abatement District budget. The Mosquito Abatement District is a separate taxing district, but the County acts as the fiscal agent so it is part of the County G/L and therefore adopted at the same time.

Revenue

Property tax budget increase. Total Property Tax collected for the County (excluding the $1.5 million Special Road Levy) increased from $6,909,939 to $7,353,192 an increase of $443,253 (6.36%).
Total property tax collected for the Mosquito Abatement District increased from $442,378 to $470,649 an increase of $28,271 (6.37%).
Revenue Sharing. Predictions for revenue are sharing are flat to down a little. The biggest drop in revenue sharing is in the Road & Bridge Fund where State Funds are predicted to be cut by roughly $900,000.
Remaining Cash. The General Fund is utilizing $740,000 in remaining cash to fund one time only capital projects. The majority ($540,000) will be used to upgrade Dispatch hardware and software. Other uses are numerous repairs and upgrades to County facilities.

Expenses

COLA. The Board budgeted a 4% COLA for all staff.
Personnel. In addition to the COLA, the following Elected Offices received an increase:

- Prosecuting Attorney – $20,000
- Sheriff – $5,000
- Clerk – $5,000
- Commissioner – $3,000
- Treasurer – $3,000

- Assessor – $3,000

The Code Compliance and Dispatch Communications positions were eliminated. Two Emergency Communications Officers (Dispatcher) were added as well as a PT Law Enforcement IT position.

Medical. The budget includes a 10% increase for medical. The actual amount won't be known until after the budget is finalized.

Summary

Personnel is the largest recurring cost driver. Salaries and employee benefits increase by approximately **$909,000 (9.8%)**, reflecting continued investment in the County's workforce. Because these are recurring expenditures, they will have an ongoing impact on future budgets.

Public safety receives the largest operational investment. Significant increases occur in Dispatch and Jail operations. Dispatch includes major equipment purchases and personnel increases, while the Jail budget reflects substantially higher prisoner housing costs. Grant-funded sheriff positions also contribute to the increase in public safety spending.

When compared to the FY26 budget, the FY27 budget appears to be a budget reduction. However, when you remove the $2 million lawsuit payment, the FY27 budget represents a continuation of County services with moderate operational growth, targeted capital investment, and increased personnel costs. With the lawsuit expense removed, the FY27 budget is approximately 6% higher than the FY26 budget, with 60% of the increase coming from personnel.

SUGGESTED MOTION:

WHEREAS, on the 24th day of August, 2026, in the Commissioners Meeting Room at 150 Courthouse Drive, Driggs, Teton County, Idaho, the Board of County Commissioners held the Fiscal Year 2027 budget hearing for Teton County; and

WHEREAS, the budget includes the Teton County Budget, the Two-Year Supplemental Road Levy of $1.5 million and the Teton Mosquito Abatement District budget; and

WHEREAS, the budget hearing was held in accordance with Idaho Code 31-1604 and Idaho Code 31-1605; and

WHEREAS, the budget was duly published in the *Teton Valley News* on August 12 & 19, 2026; and

WHEREAS, having considered the budget needs and available revenue;

NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners hereby unanimously adopts the attached budget totaling $24,720,955 (Exhibit A) for Fiscal Year 2027.

DATED and done this 24th day of August, 2026.