Special Joint Information Meeting

TOWN COUNCIL & COUNTY COMMISSIONER MEETING

July 15, 2019
1:00 PM
County Commissioners Chambers
Chair: Natalia Macker

NOTICE: THE VIDEO AND AUDIO FOR THIS MEETING ARE STREAMED TO THE PUBLIC VIA THE INTERNET AND MOBILE DEVICES WITH VIEWS THAT ENCOMPASS ALL AREAS, PARTICIPANTS AND AUDIENCE MEMBERS. PLEASE SILENCE ALL ELECTRONIC DEVICES DURING THE MEETING

I. CALL TO ORDER AND ROLL CALL

II. DISCUSSION/ACTION ITEMS

A. Specific Purpose Excise Tax (SPET)

III. ADJOURN

Please note that at any point during the meeting, the Chairman or Mayor may change the order of items listed on this agenda. In order to ensure that you are present at the time your item of interest is discussed, please join the meeting at the beginning to hear any changes to the schedule or agenda.

TETON COUNTY WYOMING

BOARD OF COUNTY COMMISSIONERS

TOWN COUNCIL

JOINT INFORMATION MEETING
AGENDA DOCUMENTATION

SUBMITTING DEPARTMENT: Administration **PRESENTER**: Larry Pardee & Alyssa Watkins

MEETING DATE: July 15, 2019

SUBJECT: **Specific Purpose Excise Tax (SPET) Discussion**

STATEMENT/PURPOSE

For the Town Council and Teton County Board of County Commissioners to consider a joint resolution approving SPET proposition(s) that address the community's highest needs and desired service levels, are best funded through SPET and not through alternative funding sources, and to determine the most appropriate duration of time for collections in relation to future community needs and elections.

BACKGROUND/ALTERNATIVES

This is a continuation of discussions between the Town Council and Board of County Commissioners related to a potential November 2019 SPET ballot. The most recent discussions took place at the July 1st Joint Information Meeting (JIM). The attached resolution reflects updated proposition language per those recent discussions. The propositions remaining under consideration are as follows:

SPET Propositions Included in Draft Resolution			
Item	**Sponsoring Entity**		**Amount**
Teton County/Jackson Recreation Center Expansion and Renovation, Community Climbing Gym, King Street Extension and	Teton County or Town of Jackson	$	22,000,000.00
Teton County "Road to Zero Waste" Infrastructure	Teton County	$	2,500,000.00
Jackson Hole Fire/EMS Wildland Fire Apparatus	Teton County	$	1,600,000.00
Teton County Courthouse Improvements	Teton County	$	2,000,000.00
Teton County Wildlife Crossings	Teton County	$	10,000,000.00
Community Housing Opportunity Funds	Teton County or Town of Jackson	$	5,500,000.00
Core Services Vehicle Maintenance Facility	Town of Jackson	$	18,500,000.00
Gregory Lane - Safe Routes to School and Related Infrastructure	Town of Jackson	$	8,500,000.00
Downtown Water Quality Improvement Infrastructure	Town of Jackson	$	2,000,000.00
History Museum Land and Improvements	Teton County	$	4,400,000.00
Total		**$**	**77,000,000.00**

At the July 1st meeting, the Board of County Commissioners made and approved the following motion, which has yet to be considered by the Town Council:

- I move that the ballot be Parks and Rec at $21,000,000, Vehicle Maintenance at $18,500,000, Gregory Lane at $8,500,000, Fire at $1,600,000, Road to Zero Waste at $2,500,000, History Museum at $4,400,000, Wildlife Crossings at $7,500,000, and Housing at 2,500,000, for a total of $66,500,000.

The Mayor also made the following motion, which was withdrawn due to a lack of time for consideration:

- I move that the Town Council request that the Teton County Board of County Commissioners place on the upcoming SPET ballot one (1) Town of Jackson-sponsored item comprised of the following projects and amounts; Core Services Vehicle Maintenance Facility for $18,500,000, Gregory Lane for $8,500,000, Town of Jackson Downtown Water Quality Improvement Infrastructure for $2,000,000, Community Housing Opportunities for $2,750,000, Genevieve Block and Historical Society for $4,400,000 for a total of $36,150,000, and further move that the Town acknowledges the Board of County Commissioners desire to list some or all of the remainder of the items listed in the staff report as standalone ballot questions and that we will respect that decision.

In addition, based on the discussions held, staff heard or identified the following possible small pairings for consideration:

- A "transportation infrastructure" pairing that would include the Core Services Vehicle Maintenance Facility and the Wildlife Crossings items.
- A "safety projects" pairing that would include the Gregory Lane and Wildland Firefighting Apparatus items.

Decision Points for Consideration

- Consider which individual projects should be included on the ballot based, in part, on the merits of the individual proposals as well as the preferred total dollar amount.
- Consider whether to pair some of the individual projects together on the ballot to address multiple community priorities collectively.
- Consider the total amount of funding requested in relationship to the amount (years/months) of collection time as it relates to future project identification, SPET elections, and alternative funding identification.
- Consider how SPET project funding aligns with and impacts other revenues and expenditures in the Town and County budgets for both capital and operations to create a strategic approach to the overall funding of local government.
- Consider coordination/timing of SPET projects with other Town/County capital projects and projects from other State and Federal Agencies.
- Consider how SPET funding and projects align with other currently available or potential future funding sources.
- Consider the desired level of service to ensure existing and future projects/services are provided in a safe, efficient and timely manner.
- Other

COMPREHENSIVE PLAN ALIGNMENT

Section 8 of the Comprehensive Plan discusses the need for timely, efficient, safe delivery of quality services and facilities in a fiscally responsible and coordinated manner. Many of the initiatives listed in the staff report directly improve or maintain the current core services provided by the Town and County. Working together to discuss needs between the Town and County is important to maintain coordinated service delivery. Some individual initiatives also address transportation, housing, renewable energy, and environmental protection – all of which are key components in the Comprehensive Plan.

STAKEHOLDER ANALYSIS

The stakeholders involved in this issue include the Town and County organizations that would construct and own these projects, Town and County employees involved in the departments associated with these projects, the residents and guests of the community that would pay this excise tax and would also benefit from the improvements and amenities provided with the tax, and everyone that would benefit from environmental protections in our unique area.

FISCAL IMPACT

The initial fiscal impact of each SPET capital initiative is listed above. However, with each successful SPET capital initiative, awareness is required regarding the significant ongoing operation and maintenance expenses that will accompany each project, which may also include increased staffing costs. Additional fiscal impacts will include the cost of a special election conducted by the County Clerk.

STAFF IMPACT

There will be a significant staff impact on the County Clerk's Office to conduct a special election. The staff impact of each individual initiative varies. Some will have significant ongoing staff impacts related to operation and maintenance and may involve increased staffing.

LEGAL REVIEW
Gingery/Colasuonno

ATTACHMENTS
Updated Proposed 2019 SPET Resolution

RECOMMENDATION
Staff notes that final decisions must be made and a resolution adopted no later than Wednesday, July 17, 2019 in order for items to be placed on the November 5, 2019 ballot.

SUGGESTED MOTION

County – Resolution as-is: I move to approve the Joint Resolution approving propositions for continuation of a 1% Specific Purpose Excise Tax in Teton County, State of Wyoming, to be placed on the election ballot on November 5, 2019.

County – With changes: I move to approve the Joint Resolution approving propositions for continuation of a 1% Specific Purpose Excise Tax in Teton County, State of Wyoming, with the following change(s) (*list change(s))*, to be placed on the election ballot on November 5, 2019.

Town – Resolution as-is: I move to approve and affirm the Joint Resolution approving propositions for continuation of a 1% Specific Purpose Excise Tax in Teton County, State of Wyoming, to be placed on the election ballot on November 5, 2019.

Town – With Changes: I move to approve and affirm the Joint Resolution approving propositions for continuation of a 1% Specific Purpose Excise Tax in Teton County, State of Wyoming, with the following change(s) (*list change(s))*, to be placed on the election ballot on November 5, 2019.

JOINT RESOLUTION APPROVING PROPOSITIONS FOR CONTINUATION OF A 1% SPECIFIC PURPOSE EXCISE TAX IN TETON COUNTY, STATE OF WYOMING, SAID PROPOSITION TO BE PLACED ON THE SPECIAL ELECTION BALLOT ON NOVEMBER 5, 2019

WHEREAS, W.S. §39-15-204(a)(iii) and 39-16-204(a)(ii) authorize a county to impose an excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county, the revenue from which excise tax shall be used in a specified amount for specific purposes authorized by the qualified electors; said specific purposes not to include ordinary operations of local government except those operations related to a specific project; and

WHEREAS, the Board of County Commissioners of Teton County and the Mayor and Town Council of the Town of Jackson, Wyoming (hereinafter sometimes referred to as the "Governing Bodies") have agreed upon a procedure to be utilized in Teton County for the submission of specific purpose excise tax project questions to the voters of the County; and

WHEREAS, Teton County is presently imposing one percent (1%) sales and use tax for specific purpose tax authorized by W.S. §39-15-203(a)(iii), W.S. §39-15-204(a)(iii), W.S. §39-16-203(a)(ii), and W.S. §39-16-204(a)(ii) which tax is estimated to expire in June 2020 (the "Prior 1% Tax"); and

WHEREAS, the Town of Jackson is a first-class city but commonly refers to itself as the Town of Jackson. The use of the word "town" in this document does not denote an official statutory designation as a "town." The use of the word "town" means "city" for purposes of legal statutory designation; and

WHEREAS, the Governing Bodies have further determined that it is necessary to submit to the qualified electors of the County the proposition for the continuation of the one percent (1%) tax (hereinafter sometimes referred to as the "Tax Proposition"); and

WHEREAS, the Governing Bodies hereby notify the Teton County Clerk prior to July 17, 2019, of their intention to place the Tax Proposition for specific purposes on the November 5, 2019, special election ballot; and

WHEREAS, the Governing Bodies have further determined that the Tax Proposition should be made available for the following projects in the specific principal amounts and specific purposes set forth below and the language suggested to the County Clerk is as follows:

Shall Teton County, State of Wyoming, be authorized to adopt and cause to be continued a one percent (1%) specific purpose excise tax (the "Tax") within Teton County for the purpose of raising and collecting the amounts set forth below, the proceeds from which, and the interest earned thereon, to be used and applied for specific projects, and to the extent necessary and allowed by law, the pledge to or payment of debt service and/or lease payments thereon:

Teton County/Jackson Recreation Center Expansion and Renovation, Community Climbing Gym, King Street Extension, and Stormwater Treatment.

$22,000,000.00 *for the funding of design, planning, engineering, construction, and equipping of renovation and expansion of the Teton County/Jackson Recreation Center. The renovation and expansion includes an additional gymnasium, indoor walking/running track, indoor climbing gym, wellness and fitness opportunities, outdoor aquatics splash pad, general youth to senior recreational amenities, associated building infrastructure, King Street extension, storm-water management systems, and associated site parking, multimodal circulation and landscaping. Any unexpended funds, including any unused contingency funds, shall be placed into a designated account, the principal and interest of which shall be used for operations and maintenance of the Teton County/Jackson Recreation Center.*
This project is sponsored by Teton County.

FOR the Proposition ____________

AGAINST the Proposition ___________

Core Services Vehicle Maintenance Facility

$18,500,000.00 *for planning, designing, engineering, and constructing a Core Services Vehicle Maintenance Facility, to service and maintain critical response and general use vehicles of Teton County and the Town of Jackson. These include, but are not limited to, snowplows, street maintenance vehicles, law enforcement vehicles, water/sewer maintenance vehicles, and buses. Any unexpended funds, including any unused contingency funds, shall be placed into a designated account, the principal and interest of which shall be used for operations and maintenance of the Core Services Vehicle Maintenance Facility. This project is sponsored by the Town of Jackson.*

FOR the Proposition ____________

AGAINST the Proposition ___________

Gregory Lane – Complete Street, Stormwater and Sewer Infrastructure, and Safe Route to School

$8,500,000.00 *for acquiring land, obtaining easements, planning, engineering, designing and constructing the Gregory Lane complete street, water, sewer, and stormwater project. Improvements to the Gregory Lane area are needed for safety, sidewalks, vehicle access, and snow/stormwater drainage. Improvements include but are not limited to sidewalks and other safety features to assist students going to school; water, stormwater, and sewer infrastructure; rebuilding the existing roadway with curb and gutter; widening Gregory Lane; and driveway approaches.*
This project is sponsored by the Town of Jackson.

FOR the Proposition ____________

AGAINST the Proposition ___________

Jackson Hole Fire/EMS Wildland Firefighting Apparatus Replacement

$1,600,000.00 *for the purchase of four (4) wildland firefighting engines.*
This project is sponsored by Teton County.

FOR the Proposition ____________

AGAINST the Proposition ___________

"Road to Zero Waste" Infrastructure Improvements at the Teton County Recycling Center and the Teton County Composting Facility.

$2,500,000.00 *for planning, designing, engineering, purchasing and constructing infrastructure improvements at both the Teton County Recycling Center and the Teton County Composting Facility. These are needed to boost the waste diversion rate from its current 34% to the community's goal of 60% by 2030. Specifically, the funds will be used to construct a covered outdoor area of residential bins, to construct sorting system infrastructure, and to install a truck scale at the Teton County Recycling Center; and to construct a food waste sorting system at the Teton County Composting Facility.*
This project is sponsored by Teton County.

FOR the Proposition ____________

AGAINST the Proposition ___________

Town of Jackson Downtown Water Quality Improvement Infrastructure – Cache Creek Tube Project

$2,000,000.00 *for acquiring land, obtaining easements, planning, designing, engineering and construction of the Cache Creek Tube Project. This project*

includes updating the half-mile tube that runs under downtown Jackson to protect and improve stormwater quality prior to its entering Flat Creek, as well as preventing uncontrolled and untreated discharge of potentially polluted run-off into Flat Creek.
This project is sponsored by the Town of Jackson.

FOR the Proposition ____________

AGAINST the Proposition ___________

History Museum Building – Genevieve Block

$4,400,000.00 *for the purchase of land for the locating of a Historical Museum upon portions of the property known as 135 and 175 East Broadway Avenue (the Café Genevieve Block). Following the purchase, the remaining funds will be used for relocation of historic structures and artifacts, including the rehabilitation of those structures, construction of one or more new structures and related site improvements on the site, and designing, planning, engineering, constructing, and/or furnishing of the Historical Museum building and site. In the event the Café Genevieve Block property is not acquired and approved for location of a Historical Museum, the funds will be used for the purchase and development of land, relocation and rehabilitation of historic structures and construction of one or more new structures and related site improvements, at such alternative location as may be approved jointly by the Jackson Town Council and Teton County Board of County Commissioners. This project is sponsored by Teton County*

FOR the Proposition ____________

AGAINST the Proposition ___________

Wildlife Crossings

$10,000,000.00 *for the purchase of land, obtaining easements, planning, designing, and constructing wildlife crossing structures of various types and locations identified in the Teton County Wildlife Crossings Master Plan. The funds may also be used to provide other measures to reduce vehicle collisions with wildlife, including but not limited to, signage, safe lighting, wildlife detection systems, fencing, and other protective measures.*
This project is sponsored by Teton County.

FOR the Proposition ____________

AGAINST the Proposition ___________

Community Housing Opportunities

$5,500,000.00 *for the purchase of appropriately zoned land to develop permanently deed restricted housing thereon and/or the purchase of deed restrictions to house the local workforce. Funds will be placed in the Jackson/Teton County Housing Authority Housing Supply account. The Jackson Town Council and the Teton County Board of County Commissioners must authorize and direct the expenditure of these funds.*
This project is sponsored by Teton County.

FOR the Proposition ____________

AGAINST the Proposition ___________

Teton County Courthouse

$2,000,000.00 *for the purpose of planning, designing, engineering, site preparation, and preliminary construction costs for a new or renovated Teton County Courthouse. The funds may also be used for immediate security improvements to the existing Teton County Courthouse.*
This project is sponsored by Teton County.

FOR the Proposition ____________

AGAINST the Proposition ___________

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF TETON COUNTY, WYOMING AND THE TOWN COUNCIL OF THE TOWN OF JACKSON, STATE OF WYOMING, THAT:

1. Having determined that the Tax Proposition should be made available for the projects listed above in the specified principal amounts and for the specified purposes therein set forth, the parties hereto endorse, adopt and approve the procedures set forth in W.S. §39-15-203(a)(iii), W.S. §39-15-204(a)(iii), W.S. §39-16-203(a)(ii) and W.S. §39-16-204(a)(ii).

2. No proposition shall be placed on a ballot at any election for approval by the voters of the County pursuant to W.S. §39-15-203(a)(iii) and W.S. §39-15-204(a)(ii), except under the following conditions:

(a) A majority of the members of the Board of County Commissioners and a majority of the members of the Town Council must approve each ballot question to be submitted for approval prior to it being placed upon the ballot. There shall be a random drawing to determine the order in which each ballot question appears on the ballot. The Board of County Commissioners and the Town Council approve the propositions listed above to be placed on the ballot.

(b) No tax shall be imposed pursuant to W.S. §39-15-203(a)(iii), W.S. §39-15-204(a)(iii), W.S. §39-16-203(a)(ii) and W.S. §39-16-204(a)(ii) until the proposition to impose the tax for specific purposes in specific amounts is approved by the vote of the majority of the qualified electors voting on the proposition. All propositions to be approved by the voters at any election may be combined and contained within one or more ballot questions to be approved or disapproved by a "for" or "against" vote or each proposition may be submitted to the voters as an independent ballot question to be approved or disapproved by a "for" or "against" vote. The Board of County Commissioners and Town Council agree that each proposition shall be submitted to the voters as independent ballot questions.

(c) The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes shall not include ordinary operations of local government except those operations related to a specific project.

(d) The amount of revenue to be collected and the purpose or purposes for which it is proposed shall be specified in the proposition.

(e) The election shall be held in accordance with W.S. §22-21-101 through 22-21-112.

(f) In the event a ballot question authorizing the continuation of a tax is approved by the voters, all revenue collected by the Department of Revenue from the taxes shall be transferred to the State Treasurer who shall deduct one percent (1%) to defray the costs of collection of the tax and administrative expenses incident thereto, and deposit the remainder into the trust and agency fund for monthly distribution to the Teton County Treasurer.

(g) Any interest earned from the investment of the revenues may only be used for costs related to the purposes approved on the ballot, including operation and maintenance costs, and shall be distributed to each sponsoring entity in the same proportion as its cost is to the total cost of all purposes identified on the ballot.

(h) Each sponsoring entity receiving revenues from the specific purpose excise tax shall:

i) Maintain its accounting in records in accordance with generally accepted accounting principles as promulgated by the American Institute of Certified Public Accountants.

ii) Establish separate interest-bearing ledger accounts into which the revenues will be deposited;

iii) Deposit and record all tax receipts within the appropriate ledger account;

iv) Retain and record interest earned on each account; and

v) At the end of each fiscal year, prepare and forward to the governing bodies a report on each account showing a reconciliation of all tax receipts and the amount of interest earned thereon, and a reconciliation showing all expenditures from the account or fund, grouped by major categories or classifications.

(j) All specific projects funded by the Tax Proposition, which involve construction, shall be subject to a planning review pursuant to the Land Development Regulations of Teton County or the Town of Jackson, depending on where the project is located.

3. In the event the taxes collected for any project exceed the amount necessary for the approved purpose, the excess funds shall be retained by the Teton County Treasurer for one (1) year for a refund of overpayments of the Tax Revenue. After one (1) year, any interest earned on the excess funds and the excess funds less any refunds ordered shall be applied to future specific purpose excise tax projects that are approved by the voters in subsequent elections in the respective ratio which the principal amount of each future project approved bears to the total principal amount of all future projects approved. In the event that there are not future specific purpose excise tax projects that are approved by the voters in subsequent elections, to which any interest earned on the excess funds and the excess funds less any refunds ordered can be applied, then any interest earned on the excess funds and the excess funds less any refunds ordered shall be distributed to each sponsoring entity based upon the respective ratio which the principal amount of each project approved bears to the total principal amount of all projects approved. Such excess funds shall be expended for the needs of the projects for which the tax was approved by the voters, including but not limited to the payment of additional unanticipated construction costs, related financing costs or for operating, equipping and maintaining the specified projects.

4. Any project not directly sponsored by the Town of Jackson or the Board of County Commissioners of Teton County may be funded in part or in whole by revenues generated through W.S. §39-15-203(a)(iii), W.S §39-15-204(a)(iii), W.S. §39-16-203(a)(ii) and W.S. §39-16-204(a)(ii) provided that such funding shall be based upon the authority granted in the statutes of the State of Wyoming for the project and upon a Cooperative Services Agreement governing the project entered into between the Town of Jackson and/or the Board of County Commissioners of Teton County and the agency sponsoring the project.

5. At the special election to be held in Teton County, State of Wyoming on **November 5, 2019**, between the hours of 7:00 am and 7:00 pm, there will be submitted to the qualified electors of the County those matters more particularly set forth on the official ballot and the Proclamation and Notice of Election.

6. The election shall be held at those vote centers as more particularly set forth in the Proclamation and Notice of Election.

7. Any qualified elector in the County shall be entitled to vote in person at any vote center regardless of the precinct that he or she resides, or by absentee ballot. A qualified elector includes every citizen of the United States who is a bona fide resident of the State of Wyoming and Teton County, who has registered to vote and who will be at least eighteen (18) years of age on the day of the election.

8. There shall be provided at each vote center, one (1) ballot box and one (1) set of ballots for each district and precinct in the County. The official ballot shall set forth each proposition to be approved by the vote of the majority of the qualified electors.

9. The results disclosed by the canvass of voters shall be certified by the Canvassing Board of Teton County. Only if the majority of votes cast on one or more of the Tax Propositions at the election is in favor of imposition of the Tax shall the Board of County Commissioners, in the manner provided by law, then proceed to declare the results of the election, and complete all steps necessary for the imposition of the Tax.

10. Should any part of or provision of this Resolution be judicially determined to be invalid or unenforceable, such determination shall not affect the remaining parts and provisions hereof, the intention being that each part or provision of this Resolution is severable.

PASSED, APPROVED AND ADOPTED this _______ day of __________, 2019.

TOWN OF JACKSON, WYOMING

____
Mayor Pete Muldoon

Attest:

____
Sandra P. Birdyshaw, Clerk

PASSED, APPROVED AND ADOPTED THIS ____________ day of _______, 2019.

BOARD OF COUNTY COMMISSIONERS
OF TETON COUNTY, WYOMING

____
Natalia D. Macker, Chairwoman

Attest:

____
Sherry L. Daigle, Teton County Clerk