

**FIRST AMENDMENT TO THE TOWN OF JACKSON AND TETON
COUNTY JOINT POWER AGREEMENT FOR PARKS AND
RECREATION AND AGREEMENT ESTABLISHING THE TETON
COUNTY/JACKSON PARKS AND RECREATION DEPARTMENT AND
TETON COUNTY/JACKSON PARKS AND RECREATION ADVISORY
BOARD**

This First Amendment to the Joint Power Agreement for Parks and Recreation and Agreement Establishing the Teton County/Jackson Parks and Recreation Department and Teton County/Jackson Parks and Recreation Advisory Board entered into to be effective as of the 6th day of June, 2011, by and between the Town of Jackson, Wyoming, a Municipal Corporation of the State of Wyoming, hereinafter referred to as "Town", and Teton County, Wyoming, a duly organized county of the State of Wyoming, hereinafter referred to as "County."

WITNESSETH:

WHEREAS, The Town of Jackson and Teton County entered into a Joint Power Agreement for Parks and Recreation and Agreement Establishing the Teton County/Jackson Parks and Recreation Department and Teton County/Jackson Parks and Recreation Advisory Board ("JPA") effective on January 28, 2004; and

WHEREAS, the parties wish to amend the JPA to reflect a financing split based upon the most current census data utilized by the State of Wyoming in making sales tax distributions to the Town of Jackson and Teton County.

NOW THEREFORE, it is hereby resolved by the Town and County in consideration of the foregoing and of the cooperation to be had between the parties and the performance of the promises contained herein, and the parties hereto agree as follows:

8. **Financing and Budget.** Subsections (a) and (c) shall be amended to reflect a financing split between the parties based upon the most current census data utilized by the State of Wyoming in making sales tax distributions to the Town of Jackson and Teton County, which shall now read as follows:

(a) General Finance. All expenditure and revenue transactions pertaining to the Department shall be recorded in a separate Special Revenue Fund that will be part of the Teton County reporting entity. This special fund shall be called the Parks and Recreation Fund (hereinafter referred to as "Fund"). The Town of Jackson and Teton County shall each finance joint and cooperative undertaking by the appropriation by each Party based upon the percentage of the most current census data utilized by the State of Wyoming in making sales tax distributions to the Town of Jackson and Teton County.

The annual fiscal year contribution shall be calculated in the prior year during the annual budgeting process. The combined contributions from the Parties will be the difference between the projected ending fund balance (on a modified accrual basis) and the agreed-upon targeted fund balance. The estimated fund balance calculation for the fiscal year of the contribution shall be calculated as follows:

Estimated Beginning Fund Balance
Plus (+): All Estimated Program Sources
Minus (-): All Estimated Program Uses
Equals (=): Estimated Fund Ending Balance

Subject to Teton County invoicing, the Town of Jackson will remit one-twelfth (1/12) of the approved annual contribution on a monthly basis throughout the fiscal year. All expenditures and revenue pertaining to the Fund will be paid/received by Teton County and recorded as a debit/credit to the Fund. The Town of Jackson will not accept Department revenue or incur Department expenditures other than through Teton County, except grant proceeds and grant-related expenditures where the Town of Jackson is the grantee.

(c) Fund Balance (Reserves). The fiscal year ending fund balance, calculated on the modified accrual basis of accounting, of the Fund will be reported by Teton County to the Town of Jackson as soon as the Teton County Audited Financial Statements are published.

The desired level of the reserves, or the targeted fund balance, will be proposed by Teton County Budget Officer, and will be reviewed each year during the annual budget process. Ownership of the reserves of the Fund is shared based upon the most

current census data utilized by the State of Wyoming in making sales tax distributions to the Town of Jackson and Teton County. Investment of idle funds must be done in compliance with the Teton County investment policy and Wyoming Statutes.

11. **Methods of Operation.** This section shall be amended to reflect a financing split between the parties based upon the most current census data utilized by the State of Wyoming in making sales tax distributions to the Town of Jackson and Teton County, which shall now read as follows:


The Parties agree that; in the interest of efficiency and in order to avoid unnecessary redundancies and to take advantage of established fiscal, personnel, insurance and other arrangements, the Parks and Recreation Department shall operate as if it were a department of the County. This includes, but is not limited to utilizing the following: County personnel policies, County fiscal management and auditing, County retirement and health and medical insurance, and County casualty and personal liability insurance. The finally approved budget of the Department shall be within the County's budget and the County shall be responsible for performing all required audits and reporting to appropriate agencies. All employees of the department shall be employees of Teton County, which shall be responsible for direct withholding and payment of all compensation, fringe benefits, employment taxes, workers' compensation, or other recompense, but subject to contribution by the Town according to the financing split between the parties based upon the most current census data utilized by the State of Wyoming in making sales tax distributions to the Town of Jackson and Teton County. Property which is solely owned by the Town shall be insured by the Town. Any property in which the County has an ownership interest shall be insured by the County. All contracts entered into by the Department shall be approved by both parties and shall be in the names of both parties.

IN WITNESS WHEREOF, the undersigned have executed this agreement on the day and year indicated, but to be effective as of the day and year above written.

TOWN OF JACKSON, WYOMING

By: 
Mark Barron, Mayor

6/13/11
Dated

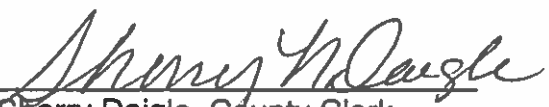
Attest: 
By: Roxanne DeVries Robinson, Town Clerk

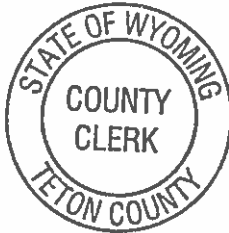


BOARD OF COUNTY COMMISSIONERS
OF TETON COUNTY, WYOMING

By: 
Benjamin Ellis, Chair

6/13/11
Dated

Attest:
By: 
Sherry Daigle, County Clerk



STATE OF WYOMING
OFFICE OF THE ATTORNEY GENERAL

In accordance with Wyo. Stat. § 16-1-105(a)(ii), the Wyoming Attorney General has reviewed the First Amendment to the Town of Jackson and Teton County Joint Power Agreement for Parks and Recreation and Agreement Establishing the Teton County/Jackson Parks and Recreation Department and Teton County/Jackson Parks and Recreation Advisory Board and determined that the amended agreement is compatible with the laws and constitution of the State of Wyoming. The approval of the amended agreement by the Attorney General is limited to the terms and conditions of the agreement itself and does not extend to any individual project or the financing of any individual project contemplated under the Agreement.

Approved this 30 day of June, 2011.

ATTORNEY GENERAL

A handwritten signature in blue ink that reads "Gregory A. Phillips". The signature is written in a cursive style with a horizontal line underneath the name.

Gregory A. Phillips