



Town of Jackson FY2023 Recommended Budget



“Investing in public services and supporting Jackson’s quality of life and community character while providing for a stable future”.

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**Town of Jackson, Wyoming
Recommended Budget
Fiscal Year 2022-2023
Volume I - Priority Driven Budget**

Organization of the Budget

This document consists of two volumes. Volume I contains introductory information and the Priority Driven Budget Program Services. Volume II contains the Line Item Budget and supporting information.

Volume I contains the following:

- Town Manager's Budget Message
- Executive Summary
- Directory of Public Officials
- Organizational of Services Chart
- Town Profile
- Financial Management Policies
- Program Services

Volume II includes fund information grouped by type and contains the following:

- A Look at the Budget by Fund
- Major Revenues and Expenditures
- Debt and legal debt margin
- Transfers In and Out
- Full-Time Equivalents History
- Departmental Budgets for All Funds
- Capital Improvement Program





Honorable Mayor & Members of Town Council
Town of Jackson
Jackson, WY 83001

Dear Mayor Morton Levison and Members of Town Council:

Transmitted herein is the Town's recommended Budget for fiscal year 2023 (FY23) July 1, 2022 - June 30, 2023. Our guiding budget message is *"Investing in public services and supporting Jackson's quality of life and community character while providing for a stable future"*. This budget was prepared in accordance with applicable Wyoming Statutes and Town Ordinances. The last year was filled with a succession of peaks and valleys as we continued to navigate the pandemic and resulting challenges with supply chains issues, labor shortages, and unprecedented spikes in building materials. We collected record amounts of sales tax, but simultaneously dealt with staffing shortages and rising inflation. As noted at numerous Council meetings, the efforts put forth by Town staff as a whole, in departmental teams, and as individuals in the organization throughout the pandemic and now coming out of the pandemic has been exemplary.

The goals of the recommended budget are to first fund core municipal program services, and secondly to direct much needed surplus funds to capital projects affected by historically high construction costs, complete a thorough assessment of the

Town's compensation structures to recruit and retain quality employees, and to continue to support community priorities that help maintain our cohesive, vibrant community. Jackson has seen a lot of change in the past decade and the pace of change has picked up in recent years, but our community still remains, and the town intends to continue to support and invest in our community while working to ensure a stable future. We have updated and adjusted our revenues projections to 8% based on additional information received from local, regional, and this month's sales, use and lodging tax collections. The pandemic and its aftermath challenged the town to find creative ways to meet our community's needs. As COVID-19 continues to loosen its grip, supporting our community priorities is key as we invest in 21st century infrastructure, bolster what we do best as a Town and community, and work to ensure we can recruit and retain a quality workforce for years to come. The FY23 recommended budget presents a balanced, and sustainable plan to utilize our financial resources to maintain our quality community services and lead toward a stable future.

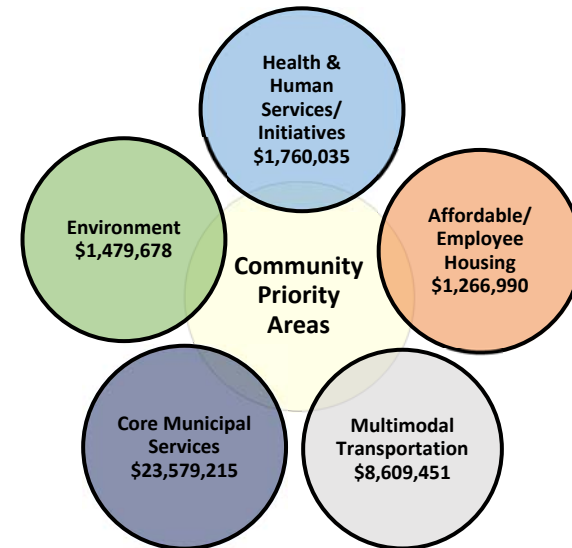
A number of important capital projects our community has supported and is excited to see break ground have ended up in challenging spots with projected expenses developed before the pandemic and building starting now with historically high inflation and construction costs. Projects that need much more funding than originally anticipated include the expansion of the

Recreation Center, which will bring an added quality of life to community members through an indoor walking track to provide year round access to active community members as well as those with mobility challenges, expanded court space for youth and adult activities, a climbing gym, and outdoor splashpad for youth; the Fleet Maintenance Shop, a necessity for the Town to maintain its public transportation vehicles, street maintenance and snow removal equipment; the Stilson Transit Center, which the Town is providing support for knowing that multimodal transportation is key to both a cohesive community and stable future; and upgrades to the emergency management radio and dispatch system.

These are all key components for our community to maintain our high level of life/safety services, our priorities around environmental transportation issues and equal access, and our high quality of life. This budget proposes to support these four projects with the Town's current sales tax surplus to ensure these projects get built and to deliver on the promises made to the public through SPET initiatives. Utilizing our surplus will bring the Town's reserve fund down to 32%, a similar level to what was maintained before the pandemic. At a high level, taxes and other governmental revenue should be put to work for the community rather than being held in reserve, and we are taking this opportunity to do just that. The record-high levels of sales tax revenues will be used up to offset the unexpectedly high inflation and construction costs.

The recommended FY23 budget is focused on revenues and expenditures in five Community Priority areas including Core Services, the Environment, Health & Human Services, Multimodal Transportation, and Workforce Housing. This Community Priority Framework presents a direct, transparent guide for Council and the community to understand the budget and quickly identify where the Town invests its resources. It provides a foundation for Town Council's role as a policymaking

body and a guide for staff to balance broad expectations and finite resources.



This budget includes \$36.7M million to support Workforce Housing, Multimodal Transportation, Health & Human Services, and the Environment, which supports the high quality of life residents expect in Jackson. Services in these areas include safe streets, bike lanes, START Bus programs, and workforce housing to provide increased opportunities for community members that work in the valley to also live here. Core services make up \$23.6M million of the proposed budget including vital services like first responders, snowplowing, water, and sewage infrastructure. Today, the Town treats and supplies more water, manages more storm drains, and maintains more public restrooms, parking lots, sidewalks, and roads, and answers more calls for service for Firefighters and Police than ever before.

Our community has grown in population and more significantly in expectations from our residents in terms of the standards of service we consider necessary. In recent years, we have seen exponential growth (45% to 55%) in the need for the core services our community depends on every day. Pre-pandemic, many of our homes sat vacant except for specific times of the year but our new normal is that those homes are now all occupied with residents requesting and needing services. Various Town teams feel the pinch as they are continually being asked to provide more, and those teams have requested additional staffing this coming year. Additionally, with state funding on a continual decline and demands on the rise, requests from human service agencies are up 20% from last year. The recommended budget covers some of these increases for these critical human and social service partners.


Whether for a household or a Town, the single most important factor when budgeting is revenue. Due to growth in sales tax, the Town of Jackson is currently on solid financial footing for this year, but as we continue to see expenses rise and the demand and level of service increase, the Town continues to reinforce the reality of our long-term funding challenges. As a result, we continue to explore needed additional recurring revenue to ensure a stable economic future. Town Council spent considerable time in the last year discussing future funding and determined we would focus on the Specific Purpose Excise Tax (SPET) this year. Though SPET funds do not resolve the Town's longer-term funding challenges because they are tied to specific projects, are not recurring, and do not include funding for ongoing maintenance or upkeep once projects are built, they do help to provide one time revenue to address community priorities expressed through ballot initiatives. The pandemic exacerbated the challenges we were already facing with workforce housing, and it is no secret that one of the keys to retaining and attracting high-quality staff is the ability to provide quality housing. This is why staff has recommended the Town Council support the Town employee housing initiative in the coming SPET election. Beyond SPET,

staff will continue to emphasize the need for additional, recurring revenue to ensure a stable economic future. Capital projects alone will demand considerable increased funding to maintain and upgrade the Town's public infrastructure and assets.

The FY23 budget is the product of a considerable team effort, from front line employees through Department Directors and especially the amount of time and effort expended by Kelly Thompson, Finance Director. Kelly Thompson did an incredible job crunching numbers on short notice, reorganizing programs, and data on a daily, sometimes hourly, basis, preparing spreadsheets for critical analysis, and finalizing documents for budget production. I am immensely grateful for the Town's incredible staff and our commitment to serving our community.

This recommended FY23 budget is presented in two formats, the Priority Driven Budget version with 39 programs, and the line-item budget version for your review and consideration. We look forward to assisting you, presenting data, and framing issues for meaningful Council discussion throughout your review of this recommended budget. We are excited to work with you in implementing the Fiscal Year 23 Budget and using it as a tool to continue to serve our community.

Sincerely,

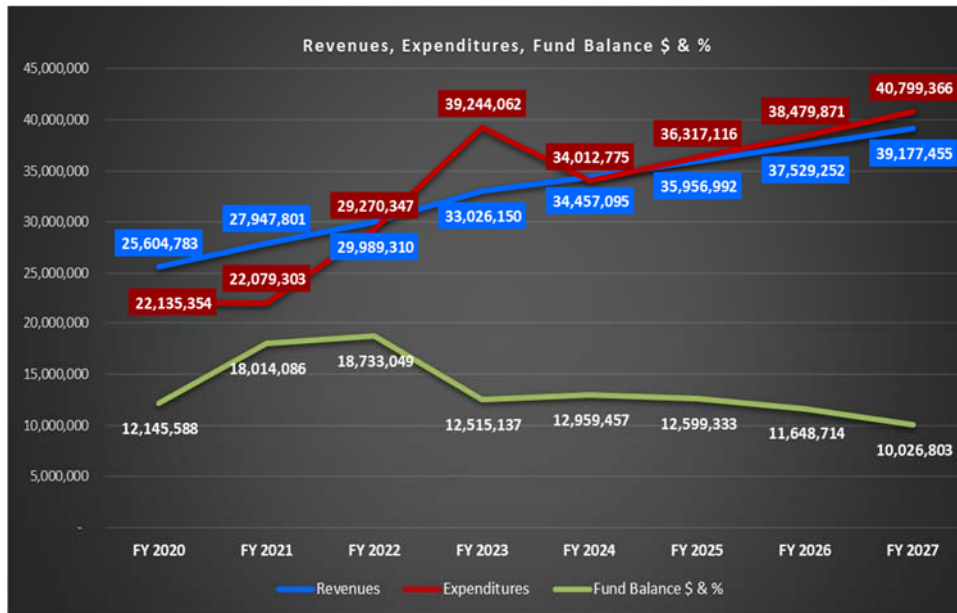


Town Manager, Larry Pardee

REVENUES

Sales and Use Tax revenues continue to be the Town’s principal source of revenue, providing 78% of general fund operating funds. Sales and use tax revenue is projected to increase 8% over FY22 estimates as we emerge from the COVID pandemic. Total sales and use tax collections are projected to be \$24.2 million during the fiscal year, up from \$22.4 million in FY22.

Lodging taxes are projected to generate \$2,575,688 during the fiscal year. The visitor impact component of the Lodging Tax (30%) is projected to be \$1,931,766 up from \$1,756,151 in FY22. This revenue is used to fund the START Bus System, Parks & Recreation and Pathways. The 10% general revenue component is projected to be \$643,922 for the fiscal period up from \$585,384. These funds are unrestricted and are placed in the General Fund.



EXPENDITURE FUNDS

The Town of Jackson’s budget is comprised of the General Fund and other special purpose funds including Capital Projects Funds, Special Revenue Funds, Water and Wastewater Enterprise Funds, and Internal Service Funds. The recommended budget for all funds including expenditures and transfers out for FY23 is \$111M, up from an amended \$75M in FY22. This significant increase is due to transfers to capital totaling \$15M and 4 major capital projects discussed below.

The General Fund supports programs and services traditionally associated with government (public safety, street maintenance, general government, planning, etc.), which are not legally required to be accounted for in another fund.

The General Fund Budget for FY23 is \$39,612,625, a \$10.6M increase over FY2022 estimated expenditures. We have included \$1.5M to account for the Town-wide compensation study. Council will approve final allocation of these funds once the compensation study is complete.

As mentioned above, the surplus in reserves in this fund will be directed to capital projects dealing with inflation and high construction costs including \$18M for Core Maintenance Facility, \$6.5M for Recreation Center and a one-time transfer of \$9.6M to the Capital Projects Fund for several major projects. In addition, \$11M will be directed to support START buses.

Personnel: The recommended budget includes 4.2 new FTE requests to help maintain current core levels of service including two new Operators in the Public Works department, a Senior Deputy Town clerk, and one full-time community service officer at the Animal Shelter.

Employee Benefits: The proposed draft budget includes a 3% wage increase. This budget proposes a deferred comp match increase this fiscal year up to \$1,000 per employee, which

approximately is \$85K, and encouraging employees to plan and diversify their retirement savings.

Health care costs are projected to increase approximately 5%. This cost increase is being driven by claims and increase in participants with FTE growth. This fund has a healthy fund balance, so these costs can be absorbed by the fund without impacting our operational outlook this year. Due to IRS requirements, we will be required to increase employee health plan deductibles.

Special Revenue Funds include the START Fund, Employee Housing Fund, Affordable Housing Fund, Park Exaction Fund, Animal Care Fund, Parking Exactions Fund, and the Lodging Tax Fund. The largest Special Revenue Fund is the START Fund, which accounts for revenues and expenditures for the transit system. Significant items include \$175,000 for developments at May Park, and \$11.5M for 19 bus replacements.

Enterprise Funds account for revenues and expenses related to Water and Wastewater utility systems. Enterprise funds are legally required to be supported with user fees and revenues. The Water and Wastewater Funds account for both operating and capital costs for each of these utility funds. The budget plans for \$1.1M in water and \$1.5M in wastewater capital improvements.

Internal Service Funds provide support services on a cost-reimbursement basis. These include Fleet Maintenance, Employee Insurance, Information Technology Services, and Central Equipment including all Town vehicles and heavy equipment examples: police cars, snowplows, frontend loaders, work trucks etc. These funds have little or no external revenue but receive revenue from departmental charges and interfund transfers. Significant capital investments include 9 vehicles, 1 motor grader and LPR upgrades totaling \$1,047,400.

Capital Improvement Program (CIP) The 5th cent local option sales tax revenue will be split evenly between the General Fund and the 5th Cent Capital Projects Fund to build new projects and preserve, protect, and extend the life of current public infrastructure and assets. The General Fund will also transfer an additional \$9.8M to shore up a couple of major project deficits. This year, capital projects will be focused on the Capital Projects Fund, 2019 Specific Purpose Excise Tax (SPET) projects and utility funding for FY2023.

This budget includes \$29.7M in capital expenditures. Significant projects include \$18M for Core Services Fleet Maintenance Facility, \$6.5M will be spent on Recreation Center, \$743K Communitywide Communications Systems, \$5.5M is budgeted for initial construction on the Stilson Transit Center and \$900k will be dedicated to the annual street maintenance program. To fund these large projects as noted the Town will be differing existing Town capital projects for the next few years.

Transfers This budget recommends transfers of \$16.5M from the General Fund comprised of \$15.2M to the Capital Projects Fund and \$1M to the Affordable Housing fund for the Housing Supply Plan, which can be allocated by Council throughout the year.

Joint Departments focus on operations: Joint Departments continue to grow at notable rates compared to other departments. Continued discussions about levels of service, growth, and how joint departments are funded is necessary. Joint department operating request came in at 23%, which was \$1.4M additional ask from the Town General Fund. Effective July 1, 2022, for the first time we will begin funding a portion of the Emergency Operations Center managed by the Teton County at a cost of \$136k. We do not currently have a funding agreement in place for this. Therefore, we are splitting the budget request 54/46 until we work with the County to draft a funding agreement to share in the fiduciary oversight of this department.

MAYOR & TOWN COUNCIL

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Mayor.....	Hailey Morton Levinson	12/31/2024
Council, Vice Mayor.....	Arne Jorgensen	12/31/2022
Council.....	Jonathan Schechter	12/31/2022
Council.....	Jessica Chambers	12/31/2024
Council.....	Jim Rooks	12/31/2024

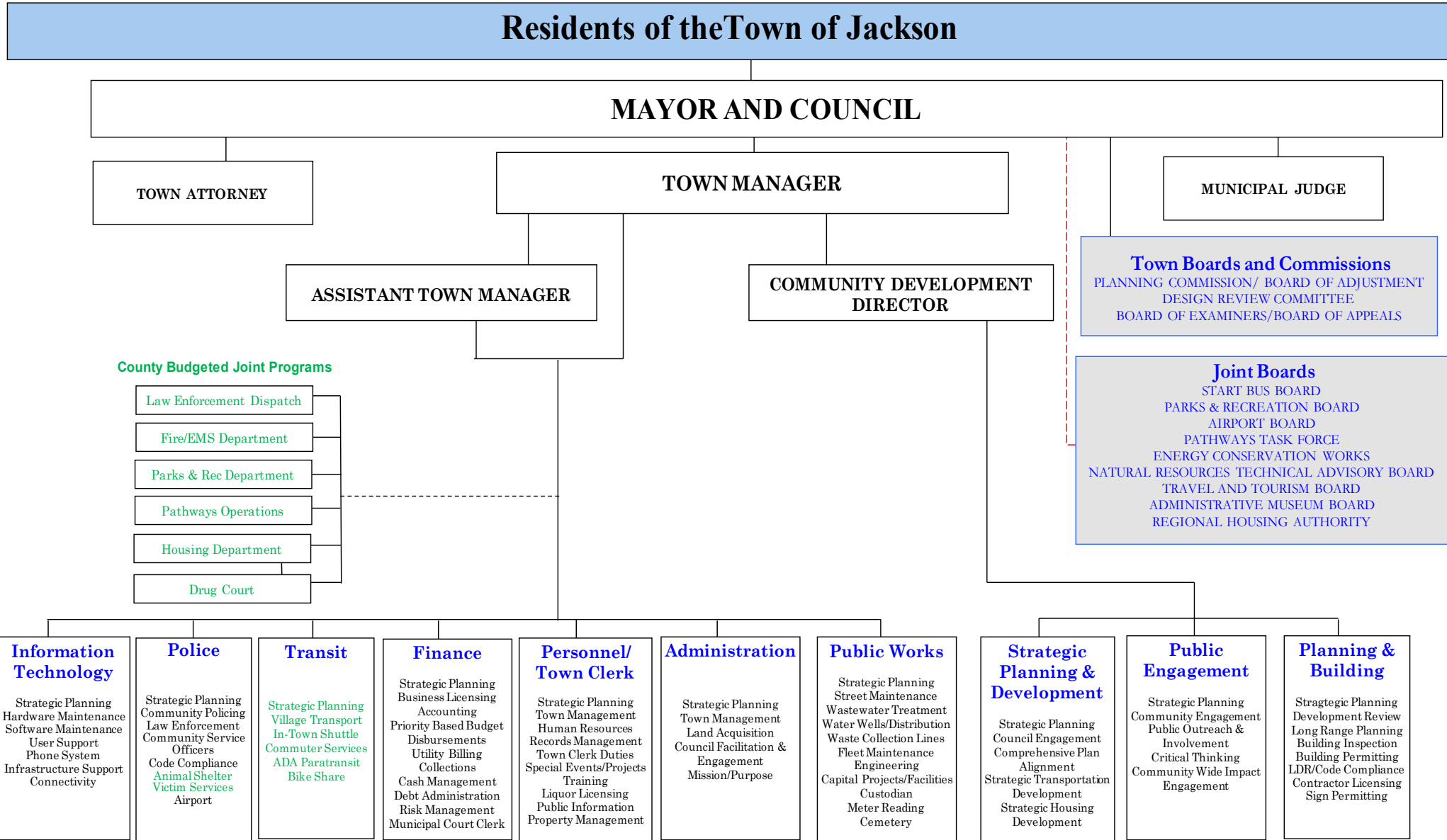
TOWN STAFF

Town Manager.....	Larry Pardee
Town Attorney	Lea Colasuonno
Municipal Judge.....	Christopher Leigh
Assistant Town Manager	Roxanne Robinson
Community Development Director	Tyler Sinclair
Finance Director	Kelly Thompson
Police Chief	Michelle Weber
Planning Director	Paul Anthony
Public Works Director	Floren Poliseo
Transit Director	Darren Brugmann
IT Director	Michael Palazzolo

JOINT TOWN/COUNTY STAFF

Fire/EMS Chief	Brady Hansen
Parks & Recreation Director	Steve Ashworth
Jackson/Teton County Affordable Housing Director	April Norton

TOWN OF JACKSON ORGANIZATION



Town Profile

The Town of Jackson is located at the southern entrance to Grand Teton and Yellowstone National Parks in the northwest corner of Wyoming. Dramatic mountain peaks, including the Tetons, the Gros Ventres, and Snow King form a dramatic backdrop to our valley (called Jackson Hole). The Town of Jackson is home to approximately 10,760 people and another 12,571 live in the remainder of Teton County.

The current history of the Town continues to change rapidly. As a resort community in a world-class setting in the intermountain west, the pressures for growth, development, and change are tremendous. Yet 97% of the land in the county is public land. Tourists from all over the world, numbering over four million annually, visit the area for the scenery, the wildlife, the recreational opportunities, the geographic features, and the romance of the American West.



The impacts of these trends on the fragile landscape and the small community are incredible. The relationship between people, water, the landscape, and the environment continues to define the region today.

Change occurs so rapidly that it is important that Jackson maintains a sense of its past and its values. The community needs to understand and remember the effects of the evolution of the valley on the human spirit over time, particularly as it defines its future.

The Town of Jackson, incorporated in 1914, is the only incorporated municipality in Teton County. The Town operates under a mayor-council form of government. The council is comprised of a mayor and four councilors all of whom serve 4 year alternating terms. The council appoints the Town Manager, Town Attorney, and Municipal Judge. The Town Manager directs the administrative and operational functions of the Town through appointed department directors.

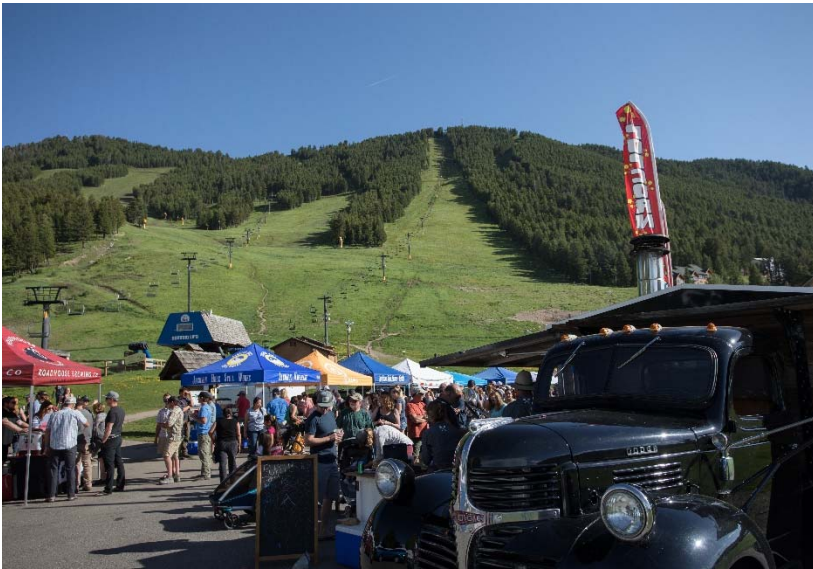
Tourism and Entertainment

Tourism remains a critical industry in the area, as Jackson is a gateway to both Grand Teton and Yellowstone National Parks.

Area transportation needs are served by the Jackson Hole Airport (JAC) and the Southern Teton Area Rapid Transit (START) bus system. The airport is served by four major airlines and has over 390,000 enplanements per year. START Bus System operates a variety of routes in town and to nearby communities, with a ridership over 1,000,000. The bus system continues to be a convenient and green solution for Jackson and the surrounding area.

Situated in the heart of downtown Jackson is the Jackson Hole Center for the Arts. This \$35 million dollar facility is home to local art, music, and dance organizations that offer year-round classes, openings, and performances. The 500 seat theater opened in the spring of 2007 and is a crown jewel of Jackson.

The National Museum of Wildlife Art, which sits above the National Elk Refuge, opened in 1994. It is home to nearly 5,000 pieces in the wildlife genre. Every year the museum hosts galas, meetings, presentations, and over 60,000 people who come for its art, its views and its ambiance.



The Chamber also hosts the annual Fall Arts Festival which takes place every September. The 35th annual Festival will take place from September 4th to September 15th, 2019 with world-class installments of visual, contemporary, culinary, western and Native American arts. Visitors will once again experience the works of nationally and internationally acclaimed artists, in addition to an exceptional array of music, cowboy poetry and cuisine. More than fifty events, gallery walks, workshops, artist receptions and more round out the eleven-day Festival.

The Jackson area boasts over 60 art galleries ranging from classic, western landscapes to bold modern depictions of the cowboy to stunning wildlife photography. Sauntering around the famous, board-walked Town Square and outlying blocks, the visitors and locals alike enjoy a myriad of artistic choices. Jewelry, furniture, and fine western clothing also play a beautiful role in Jackson's art scene. The Jackson Hole Chamber of Commerce has a full listing of the art galleries in the area.

Jackson's culinary scene is to be rivaled anywhere. High end, exquisite restaurants can be found in downtown, on spacious buttes, and at Teton Village. Peppered in between the Town of Jackson and Teton Village are quaint cafés, family-friendly eateries, and lively

sports bars. Enjoying the choices for eating in Jackson is an activity unto itself.

Lifestyle

Besides being home to two National Parks, Jackson Hole is surrounded by multiple National Forests, the National Elk Refuge, and three world-class ski areas. Cross-country skiing, snowshoeing, and snowmobiling are popular winter sports. Summer activities include hiking, biking and water sports. The Snake and surrounding rivers provide fishing, boating, kayaking and rafting opportunities. There are thousands of miles of trails, and two mountain climbing schools. The area surrounding Jackson is premier hunting country.

For a town of its size, Jackson offers a host of amenities for visitors and residents. The Teton County School District provides excellent K-12 public education and there are three private schools in the valley. The Teton County/Jackson Parks and Recreation Department offers several swimming pools, spas, yoga and other classes, and volleyball/basketball courts for adults and kids. The Snow King Center hosts ice skating and hockey activities. Walk Festival Hall in Teton Village features symphony orchestra performances throughout the summer and special programs during the winter season.



Industry

Jackson’s economy is built around tourism and lifestyle. Over four million guests visit each year and more than 500,000 skier days are tallied at the Jackson Hole Mountain Resort, which was Ski Magazine’s #1 ranked resort in 2014 and Forbes #1 ranked resort in 2015 and 2016. The abundance of outdoor recreation opportunities, the unsurpassed scenic beauty, the prevalence of many species of wildlife, the lack of individual state income tax, and the high quality of life give Jackson unsurpassed appeal as a place to live, visit and recreate.

Industry Sector	Establishments	Employees
Accommodation and Food Services	184	6,275
Construction	373	2,251
Retail Trade	211	1,851
Professional and Technical Services	499	1,129
Health Care and Social Assistance	150	849
Administrative and Waste Services	194	758
Arts, Entertainment, and Recreation	107	725
Real Estate and Rental and Leasing	175	696
Other Services, Ex. Public Admin	209	561
Finance and Insurance	176	536

Source: wyomingatwork.com

Workforce

Principal Employers

Jackson Lake Lodge
Grand Teton Lodge Co
St John's Medical Ctr
Spa At Four Seasons Resrt
Four Seasons Resrt-Residences
Snow King Resort
Grand Targhee Resort
Snake River Lodge & Spa
Jackson Hole Mountain Resort
Jackson Hole Sothebys Intl

Source: wyomingatwork.com



According to the Wyoming Department of Employment, Teton County has an estimated annual labor force of 15,387. The unemployment rate is 3.7%.

Jackson Population

Based on the 2020 census, the population of Jackson was 10,760. This is an increase of 12% over the 2010 population census count. Per U.S. Census Bureau, the current estimated population is 10,760.

Year	Town of Jackson	Teton County
1960	1,437	3,062
1970	2,688	4,823
1980	4,511	9,355
1990	4,472	11,172
2000	8,647	18,251
2010	9,577	21,294
2020	10,760	12,571

Source: U.S. Census & State of Wyoming

Financial Management Polices

Budgetary Practices

Each department prepares its own budget for review by the Town Manager. The budget is approved by resolution of the Town Council at an advertised public hearing. By Town Municipal Code, the operating and capital budgets (together, the “budget”) are recommended at the divisional level.

During the year, it is the responsibility of the Town Manager to administer the budget. The Town Manager can propose amendments to the Town Council for the current budget. The Town will strive to adopt an annual General Fund budget in which expenditures, net of one-time expenditures, do not exceed projected recurring revenues. As a management policy, budgetary control is maintained in all funds at the program level by Department Directors.

Budget Process

Overall, the budget process takes approximately five months, ending in June with adoption of the budget for the following fiscal year beginning on July 1. The process begins each January with the Town Council reviewing/establishing the goals upon which the Town’s budget will be built. In January, the Town Council, Town Manager and staff meet at a mid-year retreat, during which town-wide goals are discussed and re-affirmed. In February, every department submits its budget to the Finance Department for compilation and eventual review by the Town Manager. From March through April, the Town Manager carefully reviews, evaluates and prioritizes each department’s budget submissions for new and additional services, positions, capital projects and supplemental budget requests. During this time, the Finance Department provides the Town Manager with support in studying the revenues and expenditures for the upcoming fiscal year. Typically in March-April, the Town Manager and Finance staff meets with each department in order to conduct a final review of their respective budgets and to resolve any final details. Once all the final issues are decided by the Town Manager, the Finance Department begins to prepare the recommended budget document. The recommended budget is brought forth to the town council by May 15th of each year. At which time the Town Council may direct any revisions to the Town Manager’s recommended budget. The Town Council approves the budget at an advertised public hearing in June.

Action	Date
Budget instructions given to departments	January 19, 2022
Budget instructions given to Human Service/Promotional agencies	January 19, 2022
Budget request are due from Departments to Finance Director	February 25, 2022
Joint Department Submissions Due (Town and County)	February 25, 2022
Budget requests are due from Human Service/Promotional agencies	February 25, 2022
Presentation of consolidated budget requests to Town Manager	March 4, 2022
Town Manager reviews all budget requests and meets with Town Department Directors	March 14 - March 18, 2022
Town Manager reviews all budget requests and meets with Joint Department Directors	March 21 - March 25, 2022
Town Manager conducts follow up Meetings with Department Directors	March 21 - March 25, 2022
TCSD School Spring Break	March 26 - April 10, 2022
Budget Production by Finance Director	March 28 - April 15, 2022
Recommended budget published and submitted to Mayor and Council	April 15, 2022
Joint Department / Human Services Presentations to Town Council & County Commission	April 25 - April 29, 2022
Council Budget Meetings and Budget Follow Up Meetings	April 25 - June 20, 2022
Newspaper publication of recommended budget sent to paper by 3:00 PM	May 25, 2022
Budget Summary Appears in paper	June 1, 2022
Public Hearing and adoption of final budget	June 20, 2022
Copy of newspaper advertisement sent to state audit department	June 21, 2022
Publication and distribution of formal budget document	July 31, 2022

Basis of Budgeting

Budgets for all Governmental Funds (e.g., the General Fund) are prepared on a modified accrual basis. Briefly, this means that obligations of the Town are budgeted as expenditures, but revenues are recognized only when they are measurable and available.

The proprietary funds (for example Water Utility) also recognize expenditures as when a commitment is made. Revenues, however, are recognized when they are obligated to the Town. As an example, revenue from the sale of water is recognized when the service is provided.

In all cases (Governmental and Proprietary Funds), appropriations lapse for goods and services that are not received by year-end. The Comprehensive Annual Financial Report (CAFR) shows the status of the Town’s finances on the basis of generally accepted accounting principles (GAAP). In most cases this conforms to the way the Town prepares its budget. Exceptions are as follows:

- a. The compensated absences liability is accrued as an expense when earned by employees (GAAP) as opposed to being expended when paid (budget). Currently, the Town pays any accrued compensated absences on an annual basis.
- b. Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.

- c. Capital outlay within the proprietary funds are recorded as assets on a GAAP basis and expended on a budget basis.
- d. Depreciation expense and pension liability adjustments are recorded on a GAAP basis only.
- e. Sales of land held for resale are recorded as a gain or loss (GAAP) as opposed to revenue when the land is sold (budget).
- f. Purchases of land held for resale are recorded as assets on a GAAP basis and expended on a budget basis.

Capital Improvement Program practices:

Along with the operating budget, the Town Manager submits a Capital Improvement Program (CIP) to the Town Council. The CIP provides information on improvements to the Town's public facilities for the ensuing fiscal year and nine years thereafter. The first year of the plan establishes a capital budget for the new fiscal year. The remaining nine years serve as a guide for use in determining the long-term capital priorities of the Town. The CIP is recommended at the department level. CIP expenditures are accounted for in a variety of funds including, but not limited to, the Capital Projects Funds and the Enterprise Funds and are funded by a variety of sources. The Town strives to maintain a high reliance on pay-as-you-go financing for its capital improvements in order to maintain debt within prudent limits.

Cash Management/Investment Practices

The majority of unrestricted cash is combined into one pooled operating account to facilitate effective management of the Town's resources.

The Town Treasurer (Finance Director) invests temporarily idle funds in accordance with Wyoming Statutes (W.S. 9-1-416 and W.S. 9-4-831). The Town's investment policy, as adopted by the Town Council is slightly more restrictive. Permissible investments include obligations of the U.S. Government, Federal Agencies, Government Sponsored Enterprises Medium Term Notes, Certificates of Deposit, Bankers Acceptances; Commercial Paper rated the highest quality by the major national rating services, State of Wyoming State Treasurer's Asset Reserve (WYOSTAR) Investment Fund, Repurchase Agreements, and Money Market Mutual Funds. The provisions of W.S. 9-4-820 and 9-4-821 require that banks and savings and loan institutions collateralize all deposits of public funds. The Town of Jackson also requires collateralization of time deposits and repurchase agreements. Banks and savings and loan associations are authorized to use any of the investments as specified in W.S. 9-4-820 and 9-4-821 as collateral. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 105% of the market value of principle and accrued interest. Collateral will always be held by a third party. A clearly marked evidence of ownership (safekeeping receipt) will be supplied to the Town of Jackson and retained.

Accounting, Auditing and Reporting Practices

The basis of accounting within governmental fund types used by the Town is modified accrual. Under this method of accounting, revenue is recorded when susceptible to accrual, which is when both measurable and available for the funding of current appropriations.

Further, expenditures are recognized when the related fund liability is incurred. Under the modified accrual basis of accounting, principal and interest on long-term debt are recorded as fund liabilities when due. All enterprise and internal service funds follow the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when incurred.

The Town places continued emphasis on maintenance of an accounting system that provides strong internal budgetary and accounting controls. It is designed to provide reasonable assurances for both the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and reports, such as the budget and the Town's Comprehensive Annual Financial Report (CAFR), as well as the maintenance and accountability of assets.

The Town of Jackson issues a CAFR in accordance with generally accepted accounting principles outlined by the Governmental Accounting Standards Board.

An independent audit of the Town's CAFR is performed annually.

Revenue and Expenditure Policies

The Town will strive to adopt an annual General Fund budget in which expenditures, net of one-time expenditures, do not exceed projected recurring revenues.

A five-year financial planning model, including revenues and expenditures, is prepared annually for all major funds to provide strategic perspective to each annual budget process.

On an annual basis, the Town will evaluate/set fees and rates at levels that fully recover total direct and indirect costs.

If new budget appropriation needs are identified at an interim period during the fiscal year, at the department level, formal budgetary authority will be requested from the Town Council.

When making appropriations, the Town will budget in a manner that uses the most allowable restrictive resources first.

Capital Financing and Debt Management Policies

Long-term borrowing will not be used to finance current operations or normal maintenance.

All debt issued, including use of the lease-purchase method, will be repaid within a period not to exceed the expected useful lives of the improvements financed by the debt.

The Town will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.

The Town will maintain a minimum unreserved fund balance in the General Fund of 25 percent of General Fund budgeted expenditures and recurring transfers.

Annually, a five-year budget will be developed analyzing all anticipated operating and capital expenditures by year and identify associated funding sources.

**RESOLUTION 21-08, APPENDIX A
FEE SCHEDULE, EFFECTIVE 3/17/2021**

This Schedule excludes Water, Sewer, and Capacity Fees found in Title 13

Business License		\$ Current Fee
5.16.010	Sales Tax Collecting	
	less than 10 employees	118.00
	11-49 employees	237.00
	50-99 employees	355.00
	100 employees, or more	592.00
5.16.020	Non-Sales Tax Collecting	
	less than 10 employees	154.00
	11-49 employees	343.00
	50-99 employees	462.00
	100 employees, or more	770.00
5.16.025	Independent Contractors and Agents	118.00
5.16.027	Commercial	120.00
5.16.027	Residential Rentals	120.00
5.06.130	Solicitation - Commercial	120.00
5.06.150	Solicitation - Highway or Street	120.00
5.60.040 C	Short Term Rental	107.00
5.20.010	Installation Permit	30.00
5.32.040	Pawnbroker	31.00
5.20.020	Exposition Licenses	
	< 5 vendors; for-profit expositions	123.00
	> 5 vendors; for-profit expositions	247.00
	< 5 vendors; non-profit expositions	62.00
	> 5 vendors; non-profit expositions	123.00
5.21.060	Transient Merchant	
	per day fee	238.00
	per day fee if a business license holder	44.00
	per day if a non-profit	-
5.12.080 A	Application Fee, Non-Refundable Portion	
	processing fee for denied license	44.00
5.12.080 B	Renewal Late Fee	
	\$25 per month on January 30th not to exceed \$100	30.00
5.12.130	Change of Location Fee	
	notice given on new application	44.00

Ground Transportation		\$ Current Fee
5.50.040 B	Transportation License	
	< 10 employees	118.00
	> 10 employee	237.00
5.50.050 B	Vehicle License Permit	
	>30 mpg	45.00
	< 30 mpg	68.00
5.50.060 B	Operator License Permit	
	new	113.00
	renewal	57.00
5.50.040 G	Taxi Fares: In-Town	
	maximum fare; 1-4 passengers	13.00
	per passenger above 4	3.00
	Taxi Fares: Teton Village	
	maximum fare; 1-4 passengers	39.00
	per passenger above 4	6.00

Effective 4-19-2021, a Ground Transportation Fare Map system will replace these taxi fares.

Gaming License		\$ Current Fee
5.48.050	Bingo and pull-tab	310.00
5.48.210	Change of location	12.00

Miscellaneous	\$ Current Fee
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Public Records		
Copy		
	electronic document, <i>per document</i>	10.00
	black and white paper	0.25 /page
	color paper	0.50 /page
Plotted Map		
	size 11x17, each	14.00
	size 24x36, each	36.00
	size 36x54, each	50.00
	Photograph	14.00
	Police Report	14.00
	LDRs and Comprehensive Plan	58.00
	Research / Compilation Services	15.50
	External electronic media (disk, usb drive, etc)	14.00
	Postage / shipping	actual cost
	Other special circumstances	actual cost
Vehicle Inspection		10.00

Jackson Hole Airport		\$ Current Fee
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2.36.120	Passenger Boarding Fee	
	Per passenger enplaning commercial aircraft, not to exceed	6.00

Liquor License		\$ Current Fee
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6.20.006 C	Annual Liquor License	
	Bar and Grill	1,514.00
	Limited Retail (Club)	505.00
	Microbrewery	500.00
	Resort	3,000.00
	Restaurant	1,514.00
	Retail	1,500.00
	Satellite Winery	100.00
	Winery	500.00
6.20.006 D	Temporary, 24-Hour Permits	
	Catering	20.00
	Malt Beverage	50.00
	Manufacturer's Off-Premises	50.00

Animal Shelter Impounding, Board, Adoption		\$ Current Fee
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7.02.040 B	Capture of Animals, Impoundment	
	First	31.00
	Same animal, second within one year	43.00
	Same animal, third within one year	61.00
	Same animal fourth and more within one year	122.00
	Impoundment, Boarding	
	First 24-hours included in impoundment fee	-
	per animal for each 24-hours	18.00
7.02.050	Adoption	
Res 09-04	Dog, impounded for 7+ days	110.00
Res 09-04	Cat, impounded for 7+ days	95.00

Animal Control, Dog and Cat License		\$ Current Fee
7.12.020	Dog, annual fee	60.00
	Cat, annual fee	60.00
	Owner Surrender	35.00
	Rabies voucher	25.00
	Teton County License	25.00
	Altered	10.00
	Unaltered	25.00

Health and Safety, Alarms		\$ Current Fee
8.32.090	Police response to a false alarm	195.00

Waste Reduction Fee (Plastic Bag)		\$ Current Fee
8.36.020 J	Consumer Waste Reduction Fee, paper or plastic bag	0.20
8.36.050 A	Store retains	0.10
8.36.050 B	Remit to Town of Jackson	0.10
8.36.070 D	Late remittance to Town of Jackson	10.00
8.36.070	Audit and Violations	
8.36.070 C	First conviction	52.00
8.36.070 C	Second conviction	103.00
8.36.070 C	Third Conviction goes to Municipal Court	-

Encroachment Permit		\$ Current Fee
12.08.060	Encroachment Activity:	
	Utility Excavation in public street	337.00
	Utility Excavation in public alley	169.00
	Utility Excavation in public easement	169.00
	Driveway cuts/curb cuts installation/replacement	169.00
	Curb and gutter installation	169.00
	Sidewalk installation	169.00
	Construction-related, occupy street travel lane	337.00
	Construction-related, occupy public alley	169.00
	Construction-related, occupy time-restricted parking space - per space	84.00
	House moving, per Town staff assistance	42.00
	Other, as deemed appropriate by Public Works Director	

Special Event Permit		\$ Current Fee
12.28.050 F	Applicants:	
	Non-Profit	27.00
	For-Profit, including commercial film/photo	165.00
	Expressive Activity	-

Planning Permit		\$ Current Fee
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Fee Waiver

The Town Council may reduce, defer, or waive application fees upon request if the proposed project advances significant community goals, which include but are not limited to, the following:

1. A project that is sponsored by a governmental entity, or a project that received public funding.
2. A project that provides extraordinary charitable, civic, educational, or similar benefits to the community. Such requests shall be submitted, for action by the Town Council, to the Planning Director within 30 days of receipt and prior to the submittal of an application. All requests shall be made prior to initiating a project as set forth in LDR Division 5100.

Fees are non-refundable once processing has commenced unless staff has determined that the permit is unnecessary.

General Pre-Application Conference (per Pre-App meeting)	
Sketch Plan, Special Use, Planned Unit Development	721.00
Conditional Use, Development Plan, Map Amendment	361.00
Development Option Plan	361.00
Grading & Erosion Control	180.00
Optional/Elective Conference with:	
Staff	180.00
Planning Commission or Town Council	original fee
Design Review Committee	240.00
Physical Development	
Sketch Plan, Development Plan	3,005.00
Sign Permit	
Per Sign	90.00
Master Signage Plan	361.00
Basic Use Permit	601.00
Conditional Use Permit	
Use Permit only	3,005.00
Concurrent with application requiring public hearing	601.00
Special Use Permit	3,005.00
Development Option or Subdivision	
Development Option Plan	601.00
Subdivision Plat, <i>plus technical review fee</i>	1,202.00
Exempt Land Division	no charge
Boundary Adjustment	
Plat Required, <i>plus technical review fee</i>	1,202.00
Without Plat, <i>plus technical review fee</i>	541.00
Interpretations	
Formal Interpretation	601.00
Zoning Compliance Verification	601.00
Amendments	
LDR Text	1,803.00
Zoning Map	1,803.00
Planned Unit Development	1,803.00
Relief	
Administrative Adjustment	601.00
Variance	601.00
Appeal of Administrative Decision	601.00
Beneficial Use Determination	1,202.00
Enforcement	
After-the-Fact Permit	initial fee x 2
Amendments of Permits or Approvals	
Re-Submittal while in review process	half initial fee
To approved plans and permits, <i>fee for permit review required by net change in density/intensity</i>	calculation
To condition requiring Council approval	601.00
Miscellaneous	
Administrative decision elevated to public hearing	601.00
Planner of Day, miscellaneous services, research, <i>per hour</i>	60.00

Building Permit (IBC)		\$ Current Fee
15.04.020 7	Deposit on Building Permit	
	Non-refundable, applied to full BP fee	500.00
15.04.090	New Buildings and Additions	
	Single Family Residence	1.50/sf
	Commercial, Office, Multi-family and similar	1.00/sf
	Warehouse, storage and similar	1.00/sf

15.04.090 **Remodels and Alterations**

<u>Total Valuation</u>	<u>Fee Calculation</u>
\$1 to 17,000	\$256.00
\$17,001 to 40,000	\$256 for the first \$17,000 plus \$11 for each additional \$1000 or fraction thereof, to and including \$40,000
\$40,001 to 100,000	\$487 for the first \$40,000 plus \$9 for each additional \$1,000 or fraction thereof, to and including \$100,000
\$100,001 to 500,000	\$1,027 for the first \$100,000 plus \$7.00 for each additional \$1,000 or fraction thereof, to and including \$500,000
\$500,001 to \$1million	\$3,827 for the first \$50,000 plus \$5 for each additional \$1,000 or fraction thereof, to and including \$100,000
\$1,000,001 to \$5million	\$6,327 for the first \$100,000 plus \$3 for each additional \$1,000 or fraction thereof, to and including \$5,000,000
\$5million +	\$18,327 for the first \$500,000 plus \$1 for each additional \$1,000 or fraction thereof

15.04.090 **Other Inspections**

Plan review assessed @ 65% of building permit fee outside normal business hours	100.00/hr
Re-inspection under Section 305(g)	75.00/hr
No fee specifically indicated	75.00/hr
Review of revisions made to Approved Plan	100.00/hr

Mechanical Permit (IMC) \$ Proposed Fee

15.12.030	Mechanical / Fuel Gas Permit	
	For the issuance of each permit	50.00
	For issuing each supplemental permit	20.00
	Install or relocate gravity/forced air furnace to 100,000 btu/h	25.00
	Install or relocate gravity/forced air furnace over 100,000 btu/h	30.00
	Install or relocate each floor furnace, including vent	22.00
	Install or relocate suspended, recessed or floor mounted heater	22.00
	Install, relocate or replace appliance vent	15.00
	Repair or alter any heating, cooling, absorption or evaporative system	20.00
	Install or relocate boiler or compressor to 3 hp	22.00
	Install or relocate absorption system to 100,000 btu/h	22.00
	Install or relocate boiler or compressor 3-15 hp	40.00
	Install or relocate absorption system 100,000-500,000 btu/h	40.00
	Install or relocate boiler or compressor 15-30 hp	55.00
	Install or relocate absorption system 500,000-1,000,000 btu/h	55.00
	Install or relocate boiler or compressor 30-50 hp	85.00
	Install or relocate absorption system 1,000,000-1,750,000 btu/h	85.00
	Install or relocate boiler or compressor over 50 hp	150.00
	Install or relocate absorption system over 1,750,000 btu/h	150.00
	Each air-handling unit up to 10,000 cfm and attached ducts	20.00
	Each air-handling unit over 10,000 cfm	30.00
	Each evaporative cooler other than portable type	20.00
	Each ventilation fan attached to a single duct	15.00
	Each ventilation system not part of heating or air conditioning system	20.00
	Installation of hood system serving any mechanical exhaust, including ducts	20.00
	Install or relocate domestic type incinerator	30.00
	Install or relocate commercial or industrial incinerator	115.00
	Install, relocate or alter any unclassified equipment	20.00
	Install Hydronic Heating- up to 1000 sq. ft	22.00
	Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	35.00
	Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	50.00
	Install Hydronic Heating- 5001 sq. ft. and over	75.00
	Gas-piping Systems to 5 outlets	15.00
	For each additional Gas-piping System outlet, per outlet	5.00

15.12.030 **Inspections**

Inspections outside normal business hours	100/hr min
Re-inspection fee	75/hr min
For which no fee is specifically indicated	75/hr min
Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	100/hr min

Electrical Code		\$ Current Fee
15.20.010 3	Valuation of Electrical Work	
	1.00 to 500	36.00
	500.01 to 600	41.00
	600.01 to 700	46.00
	700.01 to 800	50.00
	800.01 to 900	55.00
	900.01 to 1,000	60.00
	1,000.01 to 1,100	64.00
	1,100.01 to 1,200	69.00
	1,200.01 to 1,300	74.00
	1,300.01 to 1,400	79.00
	1,400.01 to 1,500	83.00
	1,500.01 to 1,600	88.00
	1,600.01 to 1,700	93.00
	1,700.01 to 1,800	97.00
	1,800.01 to 1,900	102.00
	1,900.01 to 2,000	107.00
	2,000.01 to 3,000	121.00
	3,000.01 to 4,000	140.00
	4,000.01 to 5,000	158.00
	5,000.01 to 6,000	177.00
	6,000.01 to 7,000	196.00
	7,000.01 to 8,000	215.00
	8,000.01 to 9,000	234.00
	9,000.01 to 10,000	253.00
	10,000.01 to 11,000	271.00
	11,000.01 to 12,000	290.00
	12,000.01 to 13,000	309.00
	13,000.01 to 14,000	328.00
	14,000.00 to 15,000	347.00
	15,000.01 to 16,000	366.00
	16,000.01 to 17,000	403.00
	17,000.01 to 18,000	422.00
	18,000.01 to 19,000	441.00
	19,000.01 to 20,000	460.00
	20,000.01 to 21,000	479.00
	21,000.01 to 22,000	497.00
	22,000.01 to 23,000	516.00
	23,000.01 to 24,000	535.00
	24,000.01 to 25,000	555.00
	25,000.01 to 50,000 = \$416.96 for the first \$25,000.00, plus \$10.62 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	555.00 plus \$11.00
	50,000.01 to 100,000 = \$682.33 for the first \$50,000.00, plus \$7.10 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	908.00 plus \$10.00
	100,000.01 and Up = \$1,037.08 for the \$100,000.00 plus \$5.89 for each additional \$1,000.00 or fraction thereof	1,379.00 plus \$8.00
	Connect all temporary services	33.00

Plumbing Permits		\$ Current Fee
15.24.030	Plumbing and Fuel Gas Permits	
	For issuing each permit	50.00
	For each plumbing fixture on one trap or set of fixtures on one trap (including water, drainage piping and backflow protection)	15.00
	For each building sewer and trailer park sewer	25.00
	Rainwater systems – per drain (inside building)	15.00
	For each water heater and/or vent	15.00
	For each gas-piping system of one to five outlets	15.00
	For each additional gas-piping system outlet, per outlet	5.00
	For each industrial waste pretreatment interceptor including its trap and vent, excepting kitchen type grease interceptors functioning as fixture traps	15.00

For each installation, alteration or repair of water piping and/or water treating equipment, each fixture	15.00
For each repair or alteration of drainage or vent piping, each fixture	15.00
For each lawn sprinkler system on any one meter including backflow protection devices	15.00
For atmospheric-type vacuum breakers not included in Item #10:	
1 to 5 each	15.00
over 5 each	5.00
For each backflow protective device, other than atmospheric-type vacuum breakers:	
2 inch diameter and smaller	15.00
over 2 inches in diameter	25.00
Install Hydronic Heating- up to 1000 sq. ft	22.00
Install Hydronic Heating- 1001 sq. ft. - 2500 sq. ft	35.00
Install Hydronic Heating- 2501 sq. ft. - 5000 sq. ft	50.00
Install Hydronic Heating- 5001 sq. ft. and over	75.00
For each Fire Sprinkler System	15.00
Inspections	
Inspections outside normal business hours	100/hr min
Re-inspection fee	75/hr min
Inspections for which no fee is specifically indicated	75/hr min
Additional plan review required by changes, additions, or revisions to approved plans (minimum charge 1 hour)	100/hr min

Contractor Licensing	\$ Current Fee
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15.36.040 i	Classification:	
	General Contractor (Class A)	400.00
	Building Contractor (Class B)	400.00
	Building Contractor Restricted (Class Br)	400.00
	Residential Contractor (Class C)	400.00
	Electrical Contractor	400.00
	Low Voltage Electrical Contractor	400.00
	Plumbing Contractor	400.00
	HVAC Contractor	400.00
	Woodstove/Gas Stove Installer	400.00
	Gas Service Contractor	400.00
	Lawn Sprinkler Installer	400.00
	Water Conditioning Installer	400.00
	Refrigerator Contractor	400.00
	Fire Sprinkler Contractor	400.00
15.36.050 G	Certificates of Qualification	
	Initial Certificate	150.00
	Renewal of Certificate	75.00

Cemetery	\$ Current Fee
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Res 05-28	Fees:	
	Internment - Open/Close Full	463.00
	Internment - Open/Close Cremation	66.00
	Weekend / Holiday Charge	132.00
	Deed Filing Fee	26.00
	Winter Charge (Dec 1 - April 30)	132.00
	Plot Purchase - Full	397.00
	Plot Purchase - Cremation/Infant	132.00
	Disinterment - Open/Close Full	596.00
	Disinterment - Open/Close Cremation	132.00



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TOWN OF JACKSON, WYOMING

**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



PROGRAM SERVICES

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PROGRAM SERVICES - FINANCIAL USES

Program Service Area	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 RECOMMENDED
Health & Human Services / Initiatives			
Community Health & Human Services	2,475,078	1,423,821	1,294,876
Community Initiatives	210,015	259,175	465,159
Total Health & Human Services / Initiatives	2,685,093	1,682,996	1,760,035
Affordable / Employee Housing			
Joint - Affordable Housing	581,868	654,826	452,765
Employee Housing	383,811	564,632	814,225
Total Affordable / Employee Housing	965,679	1,219,458	1,266,990
Multimodal Transportation			
Joint - Town Shuttle	1,511,039	2,211,126	2,527,203
Joint - Commuter Routes	709,327	1,186,081	1,267,197
Joint - Teton Village Route	2,393,690	3,519,783	3,766,536
Joint - ADA On Demand	297,176	339,415	358,408
Joint - Grand Targhee	115,906	34,337	174,226
Joint - Bike Share	76,767	72,309	164,925
Joint - Jackson Hole Community Pathways	84,312	107,615	114,936
Pedestrian Mobility	147,293	180,847	236,020
Total Multimodal Transportation	5,335,511	7,651,513	8,609,451
Environment			
Storm Water Management	132,984	178,127	249,348
Jackson Ecosystem Stewardship	77,253	118,708	158,456
Sewer Utility	837,277	970,637	1,071,874
Total Environment	1,047,514	1,267,472	1,479,678
Core Municipal Services			
Patrol Operations	1,514,297	1,929,983	1,938,035
Community Development/Long Range Planning	436,250	532,044	492,359
Joint - Fire & EMS	1,628,939	2,035,362	979,203
Building Safety & Security Inspection	380,085	448,352	468,661
Public Engagement - Participation & Outreach	496,837	588,197	613,422
Winter Maintenance Operations	1,151,679	1,363,769	1,681,960
Code Enforcement	743,518	984,653	1,028,502
Public Right-of-Way Maintenance	525,683	643,104	726,250
Joint - Parks & Recreation	1,568,059	1,669,582	1,646,329
Parking Management	685,637	846,753	875,713
Investigations	1,130,266	1,484,309	1,647,567
Licensing	391,129	505,713	548,734
LDR Code Enforcement	969,647	1,338,593	1,399,492
Joint - Communications Center	437,350	566,335	811,300
Joint - Victim Services	246,693	345,017	360,049
Joint - Animal Control	214,840	250,005	309,462
Special Events	577,401	683,964	864,700
Cemetery	75,813	91,257	127,488
Snow King Ice Center	101,503	115,481	139,371
Water Utility	1,030,474	1,181,676	1,588,761
Fleet Maintenance & Management	2,347,938	2,734,098	3,133,373
Municipal Court	420,073	492,271	550,803
Facilities Maintenance & Repair	806,729	872,029	1,108,351
Records Request Management	315,524	467,600	539,330
Total Core Municipal Services	18,196,365	22,170,147	23,579,215
Total Program Uses	28,230,161	33,991,586	36,695,369

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PROGRAM SERVICES - COST RECOVERY

Program Service Area	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 RECOMMENDED
Health & Human Services / Initiatives			
Community Health & Human Services	-	-	-
Community Initiatives	75,415	285,901	150,000
Total Health & Human Services / Initiatives	75,415	285,901	150,000
Affordable / Employee Housing			
Joint - Affordable Housing	153,575	107,583	68,300
Employee Housing	480,637	490,366	586,646
Total Affordable / Employee Housing	634,212	597,949	654,946
Multimodal Transportation			
Joint - Town Shuttle	1,176,224	1,031,685	1,469,504
Joint - Commuter Routes	623,870	728,312	813,917
Joint - Teton Village Route	2,247,150	2,401,808	3,533,319
Joint - ADA On Demand	312,755	165,725	155,644
Joint - Grand Targhee	102,087	22,975	153,207
Joint - Bike Share	22,911	19,900	25,000
Joint - Jackson Hole Community Pathways	-	-	-
Pedestrian Mobility	-	-	-
Total Multimodal Transportation	4,484,997	4,370,405	6,150,591
Environment			
Storm Water Management	-	-	-
Jackson Ecosystem Stewardship	-	-	-
Sewer Utility	837,277	970,637	1,071,874
Total Environment	837,277	970,637	1,071,874
Core Municipal Services			
Patrol Operations	687,767	682,066	762,800
Community Development/Long Range Planning	18,620	-	-
Joint - Fire & EMS	-	-	-
Building Safety & Security Inspection	380,085	448,352	468,661
Public Engagement - Participation & Outreach	-	-	-
Winter Maintenance Operations	76,333	76,333	144,323
Code Enforcement	-	-	-
Public Right-of-Way Maintenance	574,636	651,775	659,775
Joint - Parks & Recreation	-	-	-
Parking Management	355,569	434,111	267,700
Investigations	76,166	71,836	77,206
Licensing	459,574	513,173	508,943
LDR Code Enforcement	526,137	507,047	222,039
Joint - Communications Center	-	-	-
Joint - Victim Services	119,961	126,868	129,884
Joint - Animal Control	79,042	99,862	75,125
Special Events	12,861	15,100	25,500
Cemetery	5,629	3,000	3,000
Snow King Ice Center	77,430	78,320	141,536
Water Utility	1,030,474	1,181,676	1,588,761
Fleet Maintenance & Management	342,156	373,173	446,491
Municipal Court	66,560	56,000	75,000
Facilities Maintenance & Repair	105,558	149,290	164,595
Records Request Management	-	-	-
Total Core Municipal Services	4,994,558	5,467,982	5,761,339
Total Program Cost Recovery	11,026,459	11,692,874	13,788,750

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PROGRAM SERVICES - CAPITAL

Program Service Area	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 RECOMMENDED
Health & Human Services / Initiatives			
Community Health & Human Services	-	-	-
Community Initiatives	-	-	-
Total Health & Human Services / Initiatives	-	-	-
Affordable / Employee Housing			
Joint - Affordable Housing	-	-	1,000,000
Employee Housing	-	-	-
Total Affordable / Employee Housing	-	-	1,000,000
Multimodal Transportation			
Joint - Town Shuttle	-	-	-
Joint - Town Shuttle	2,176,088	-	2,649,609
Joint - Commuter Routes	3,476	-	1,665,239
Joint - Teton Village Route	3,104,704	-	8,308,300
Joint - ADA On Demand	1,419	-	182,617
Joint - Bike Share	-	-	-
Joint - Grand Targhee	-	-	-
Joint - Jackson Hole Community Pathways	114,688	177,000	214,319
Pedestrian Mobility	1,134,269	1,316,367	-
Total Multimodal Transportation	6,534,644	1,493,367	13,020,084
Environment			
Storm Water Management	929,063	307,000	-
Jackson Ecosystem Stewardship	125,596	-	110,000
Sewer Utility	768,792	853,040	2,089,500
Total Environment	1,823,451	1,160,040	2,199,500
Core Municipal Services			
Patrol Operations	-	46,900	296,990
Community Development/Long Range Planning	-	-	-
Joint - Fire & EMS	885,000	853,278	1,526,752
Building Safety & Security Inspection	-	-	-
Public Engagement - Participation & Outreach	-	-	-
Winter Maintenance Operations	-	-	-
Code Enforcement	-	-	-
Public Right-of-Way Maintenance	377,940	3,180,414	1,682,537
Joint - Parks & Recreation	338,075	452,406	6,840,000
Parking Management	-	25,000	-
Investigations	-	-	-
Licensing	-	-	-
LDR Code Enforcement	-	-	-
Joint - Communications Center	-	-	-
Joint - Victim Services	-	-	-
Joint - Animal Control	-	-	25,000
Special Events	-	-	-
Cemetery	-	-	-
Snow King Ice Center	-	155,000	-
Water Utility	488,976	519,892	1,223,970
Fleet Maintenance & Management	-	-	-
Municipal Court	-	-	-
Facilities Maintenance & Repair	334,731	6,710,000	18,521,151
Records Request Management	-	-	-
Total Core Municipal Services	2,424,722	11,942,890	30,116,400
Total Program Uses - Capital	10,782,817	14,596,297	46,335,984

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PROGRAM SERVICES - FULL-TIME EQUIVILANTS

Program Service Area	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 RECOMMENDED
Health & Human Services / Initiatives			
Community Health & Human Services	0.63	1.72	1.01
Community Initiatives	0.25	0.26	0.69
Total Health & Human Services / Initiatives	0.88	1.98	1.70
Affordable / Employee Housing			
Joint - Affordable Housing	0.13	0.21	0.31
Employee Housing	0.91	1.00	1.05
Total Affordable / Employee Housing	1.04	1.21	1.35
Multimodal Transportation			
Joint - Town Shuttle	13.41	12.58	12.83
Joint - Commuter Routes	3.48	6.20	6.25
Joint - Teton Village Route	16.30	22.45	22.54
Joint - ADA On Demand	2.69	2.78	2.79
Joint - Grand Targhee	0.05	0.05	0.09
Joint - Bike Share	0.03	0.03	0.58
Joint - Jackson Hole Community Pathways	0.02	-	-
Pedestrian Mobility	0.80	0.89	0.90
Total Multimodal Transportation	36.79	44.98	45.99
Environment			
Storm Water Management	0.59	0.79	1.03
Jackson Ecosystem Stewardship	0.26	0.42	0.95
Sewer Utility	4.85	5.10	5.07
Total Environment	5.70	6.31	7.05
Core Municipal Services			
Patrol Operations	11.26	12.23	11.64
Community Development/Long Range Planning	0.95	1.71	1.06
Joint - Fire & EMS	0.03	-	-
Building Safety & Security Inspection	2.78	2.85	2.73
Public Engagement - Participation & Outreach	2.41	2.80	2.25
Winter Maintenance Operations	7.65	7.81	8.34
Code Enforcement	5.53	6.67	6.63
Public Right-of-Way Maintenance	2.84	3.00	3.17
Joint - Parks & Recreation	0.02	-	-
Parking Management	5.02	5.26	5.27
Investigations	8.38	9.81	10.32
Licensing	3.07	3.62	3.65
LDR Code Enforcement	5.87	6.79	6.44
Joint - Communications Center	-	-	-
Joint - Victim Services	1.66	2.66	2.67
Joint - Animal Control	1.38	1.76	2.17
Special Events	4.07	4.26	5.17
Cemetery	0.52	0.53	0.60
Snow King Ice Center	0.03	0.03	0.08
Water Utility	5.95	6.22	7.33
Fleet Maintenance & Management	7.01	7.26	7.54
Municipal Court	5.76	3.89	4.03
Records Request Management	2.79	3.26	3.40
Facilities Maintenance & Repair	3.70	3.04	3.56
Total Core Municipal Services	88.69	95.46	98.05
Total Program Full-Time Equivalents	133.10	149.94	154.14

TOWN OF JACKSON, WYOMING

Recommended Budget
For the Fiscal Year Ending June 30, 2023



Health & Human Services / Initiatives

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Community Health & Human Services

Mission:

To help address the health, safety, and welfare needs of the community through balanced funding support for and partnership with local health and human service agencies.

Description:

This program supports local health and human service agencies that serve needs in the community not met directly by local, state, or federal government programs through contractual funding.

Cost Recovery:

Historically zero. FY2021 cost recovery is one-time, non-recurring, SLIB CARES Act grant.

Community Values:

Quality of Life - Common Value #3 - Principle 8.1— Maintain current, coordinated service.

Current Level of Service:

Fully funding 16 Social and human service contracts.

Potential Consequences of Funding proposal at Lower Levels:

Reduced funding amounts or fewer contracts would have some impact.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Implement Health & Human Services Plan	N/A	N/A

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 74,036	\$ 184,223	\$ 100,704	\$ (83,519)
Materials, Supplies, Services, etc.	2,379,805	1,174,329	1,150,064	(24,265)
Internal Service	7,914	27,681	17,329	(10,352)
Overhead Charge	13,322	37,588	26,779	(10,809)
Total Cost:	\$ 2,475,078	\$ 1,423,821	\$ 1,294,876	\$ (128,945)
Cost Recovery	-	-	-	-
Net Cost:	\$ 2,475,078	\$ 1,423,821	\$ 1,294,876	\$ (128,945)
Full-Time Equivalents	0.63	1.72	1.01	(0.72)

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Community Initiatives

Mission:
To support and enhance initiatives that promote a clean, sustainable, inviting, western, community through specific events or Town initiatives.

Description:
This program provides grant funding to local entities or Town initiatives that promote specific events or enhance the quality of life for residents and guests through recycling, holiday lighting, downtown cleanliness and similar initiatives.

Cost Recovery:
None.

Community Values:
Section 8. Quality Community Service Provision

Current Level of Service:
Several Community Initiative contracts executed and archived within 10 days of receipt from Town Attorney/ Rodeo Annual Report and Rodeo Dates processed annually within 20 days of receipt/ Requested Amendments negotiated and processed within 60 days/ Rodeo Contract Negotiations and Process completed every 4 years/ Downtown trash pickup 7 days/week May – October / 20 Recycling receptacles serviced within downtown core.

Potential Consequences of Funding proposal at Lower Levels:
Reduced funding amounts or fewer contracts would have negligible impact/ Council could change requirement for reports to every 3 years and would result in less time each year/ Could change contract so that no changes were made between signings/ Rodeo Contract Negotiations and Process could be extended to every 6 years/ Downtown trash pickup 3 days/week May – October/ 10 Recycling receptacles serviced within downtown core.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Annual funding change	23.41%	79.48%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 23,454	\$ 25,319	\$ 73,412	\$ 48,093
Materials, Supplies, Services, etc.	178,202	222,638	356,187	133,549
Internal Service	4,139	6,052	16,038	9,986
Overhead Charge	4,220	5,166	19,522	14,356
Total Cost:	\$ 210,015	\$ 259,175	\$ 465,159	\$ 205,984
Cost Recovery	75,415	285,901	150,000	(135,901)
Net Cost:	\$ 134,600	\$ (26,726)	\$ 315,159	\$ 341,885
Full-Time Equivalents	0.25	0.26	0.69	0.44

TOWN OF JACKSON, WYOMING

**Adopted Budget
For the Fiscal Year Ending June 30, 2022**



Affordable / Employee Housing

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Affordable Housing

Mission:

To stabilize and balance residency in our community by providing healthy housing solutions.

Description:

This program provides funding to Teton County to operate and maintain the housing department which provides quality housing for the local workforce in order to maintain the community character of Jackson along with compliance and enforcement of deed restrictions.

Cost Recovery:

Workforce housing exactions.

Community Values:

Principle 5.1 - Maintain a diverse population by providing workforce housing. Principle 5.2 - Strategically locate a variety of housing types. Principle 5.3 - Reduce the shortage of housing that is affordable to the workforce. Principle 5.4 - Use a balanced set of tools to meet our housing goal.

Current Level of Service:

Compliance verifications (annual)/ Weighted Drawings (2 weeks). Intake Form data report (quarterly). Rental vacancy and rate report (quarterly). Annual Report (annual), Housing Stock Portfolio (annual).

Potential Consequences of Funding proposal at Lower Levels:

Compliance verifications (annual). Weighted Drawings (2 weeks). Intake Form reports (annual). Rental vacancy and rate report (twice per year).

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
100% compliance rate for affordable units	99%	99%
100% compliance rate for workforce units	97%	97%
Number of RFP/RFQ for workforce housing released	2	2
Number of units sold	15	15
Number of units rented	20	20

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 9,952	\$ 33,369	\$ 40,651	\$ 7,282
Materials, Supplies, Services, etc.	569,871	613,254	398,366	(214,888)
Internal Service	255	1,395	2,938	1,543
Overhead Charge	1,791	6,808	10,810	4,002
Total Cost:	\$ 581,868	\$ 654,826	\$ 452,765	\$ (202,061)
Cost Recovery	153,575	107,583	68,300	(39,283)
Net Cost:	\$ 428,293	\$ 547,243	\$ 384,465	\$ (162,778)
Full-Time Equivalents	0.13	0.21	0.31	0.09

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Employee Housing

Mission:

To provide and manage quality, adequate, affordable, and convenient options for housing employees of the Town of Jackson.

Description:

This program administers, manages, and maintains all of the Town owned and master leased employee housing rental units in the community as well as reserves funds for the purchase/construction of additional employee rental units or shared mortgage opportunities through lease preparation and execution, maintenance, budgeting, documentation, inspection, communication and coordination of tenants.

Cost Recovery:

70% of maintenance and operations. Capital outlay and major repairs are subsidized by other TOJ funds.

Community Values:

Principle 4.1 - Maintain Town as the central Complete Neighborhood. Principle 5.3 - Reduce the shortage of housing that is affordable to the workforce employees. Principle 8.1 - Maintain current, coordinated service delivery

Current Level of Service:

Vacancies posted, decisions made, leases executed and processed within 30 days of expiration, termination, or availability.

Potential Consequences of Funding proposal at Lower Levels:

Vacancies posted, decisions made, leases executed and processed within 90 days of expiration, termination, or availability/ If Town sold off units, would result in less time spent overall/ Reduced cost recovery in rental payments due to units sitting vacant.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Operating expense recovery	87%	72%
Occupancy Rate	97%	80%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 111,396	\$ 124,690	\$ 123,217	\$ (1,473)
Materials, Supplies, Services, etc.	240,528	397,341	636,811	239,470
Internal Service	11,843	17,160	21,431	4,271
Overhead Charge	20,044	25,441	32,766	7,325
Total Cost:	\$ 383,811	\$ 564,632	\$ 814,225	\$ 249,593
Cost Recovery	480,637	490,366	586,646	96,280
Net Cost:	\$ (96,826)	\$ 74,266	\$ 227,579	\$ 153,313
Full-Time Equivalents	0.91	1.00	1.05	0.05

TOWN OF JACKSON, WYOMING

**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



Multimodal Transportation

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Town Shuttle

Mission:

To provide safe, convenient, environmentally friendly, welcoming, and affordable, transportation within the Town of Jackson limits.

Description:

This program operates daily bus service and serves most hotels, galleries, shops and restaurants within the Town of Jackson.

Cost Recovery:

Fare free; Teton County and WYDOT provide revenue matches.

Community Values:

Principle 2.3: Reduce energy consumption through transportation. Principle 7.1: Meet future transportation demand through the use of alternative modes.

Current Level of Service:

Summer/Winter Shuttle: 3 buses- 15 minute frequency-70 roundtrips daily- 6:00a – 11:30p daily

Fall/Spring Shuttle: 2 buses- 20 minute frequency- 48 roundtrips daily- 6:00a- 10:00p daily

Microtransit: East Jackson (on demand), 6:00a- 12:00a, 4-5 vehicles

Potential Consequences of Funding proposal at Lower Levels:

18,359 service hours – 29-51 trips, 3 buses at 45 minutes Frequency

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Hours (Annual)	18,359	34,760
Miles (Annual)	166,148	183,069
Ridership (Annual)	144,853	202,794
Passengers per Hour	7.89	5.83
Passengers per Mile	0.87	1.11

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 916,964	\$ 998,954	\$ 1,089,721	\$ 90,767
Materials, Supplies, Services, etc.	429,081	1,008,350	1,147,702	139,352
Internal Service	-	-	-	-
Overhead Charge	164,993	203,822	289,780	85,958
Total Cost:	\$ 1,511,039	\$ 2,211,126	\$ 2,527,203	\$ 316,077
Cost Recovery	1,176,224	1,031,685	1,469,504	437,819
Net Cost:	\$ 334,815	\$ 1,179,441	\$ 1,057,699	\$ (121,742)
Full-Time Equivalent	13.41	12.58	12.83	0.24

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Commuter Routes

Mission:

To provide safe, convenient, environmentally friendly, welcoming, and affordable transportation to residents and guests to and from Teton Valley Idaho and Jackson as well as to and from Star Valley Wyoming and Jackson.

Description:

This program operates and maintains transit services to and from Teton Valley, Idaho and Star Valley, Wyoming and Jackson.

Cost Recovery:

User fees (fares) at approximately 45% of operating expenses; IDT and WYDOT Grants

Community Values:

Principle 2.3 - Reduce energy consumption through transportation. Principle 7.1 - Meet future transportation demand through the use of alternative modes

Current Level of Service:

Summer: 3 buses- 5 am/5pm trips per day- 5 round trips per day
 Fall/Spring: 3 buses- 4 am/4pm trips per day- 4 round trips per day
 Winter: 3 buses- 6 am/6pm trips per day- 6 round trips per day

Potential Consequences of Funding proposal at Lower Levels:

4,742 service hours - 6 Buses (3 for Star Valley & 3 for Teton Valley) per day, 5-days week at 3 AM & 3 PM trips

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Hours (Annual)	4,742	8,068
Miles (Annual)	132,562	237,452
Ridership (Annual)	41,290	57,806
Passengers per Hour	8.71	7.16
Passengers per Mile	0.31	0.24

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 236,860	\$ 491,083	\$ 455,388	\$ (35,695)
Materials, Supplies, Services, etc.	429,849	594,799	690,712	95,913
Internal Service	-	-	-	-
Overhead Charge	42,619	100,199	121,097	20,898
Total Cost:	\$ 709,327	\$ 1,186,081	\$ 1,267,197	\$ 81,116
Cost Recovery	623,870	728,312	813,917	85,605
Net Cost:	\$ 85,457	\$ 457,769	\$ 453,280	\$ (4,489)
Full-Time Equivalent	3.48	6.20	6.25	0.05

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Teton Village Route

Mission:

To provide safe, convenient, environmentally friendly, welcoming, and affordable transportation to residents and guests to and from Teton Village and the Town of Jackson.

Description:

This program provides bus service from Town to Teton Village.

Cost Recovery:

Local Revenue Source. Others: TVA, JHMR, Area 2 Impact Fees, Teton County, WYDOT, User Fares

Community Values:

Principle 2.3 - Reduce energy consumption through transportation. Principle 7.1 - Meet future transportation demand through the use of alternative modes

Current Level of Service:

Summer Local: 3 buses- 30 minute frequency- 37 round trips daily-5:15a- 12:00a daily
 Fall/Spring Local: 2 buses- 45 minute frequency- 20 round trips daily-5:15a- 8:30p daily
 Winter Local: 3 buses- 35 minute frequency- 32 round trips daily-5:15a- 12:00a daily
 Express - Winter: 3 buses- 25 minute frequency- 46 round trips daily-6:00a- 12:00a daily
 Trippers - Winter: 3 buses- 25 minute frequency- 17 round trips daily-am & pm peak hours

Potential Consequences of Funding proposal at Lower Levels:

22,095 service hours – Summer: 7-13 trips, 2 buses at 90-minute frequency. Fall/Spring: 1 bus at 120-minute frequency. Winter: 92 trips, 21 buses at 15-minute frequency.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Hours (Annual)	22,095	30,420
Miles (Annual)	406,805	574,044
Ridership (Annual)	190,598	266,837
Passengers per Hour	8.63	8.77
Passengers per Mile	0.47	0.46

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 1,118,299	\$ 1,782,020	\$ 1,732,439	\$ (49,581)
Materials, Supplies, Services, etc.	1,074,172	1,374,167	1,573,405	199,238
Internal Service	-	-	-	-
Overhead Charge	201,220	363,596	460,692	97,096
Total Cost	\$ 2,393,690	\$ 3,519,783	\$ 3,766,536	\$ 246,753
Cost Recovery	2,247,150	2,401,808	3,533,319	1,131,511
Net Cost	\$ 146,540	\$ 1,117,975	\$ 233,217	\$ (884,758)
Full-Time Equivalent	16.30	22.45	22.54	0.09

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - ADA On Demand

Mission:

To provide a safe, convenient, environmentally friendly, welcoming, affordable, and equitable transportation option for residents and guests unable to utilize regular bus service due to mobility issues.

Description:

This program provides transportation services to disabled residents and guests, improving equal access under the ADA through scheduled and on demand bus service.

Cost Recovery:

Teton County match and WYDOT Grant. Fares are only collected on trips to/from Village (almost non-existent). Fares are not collected in Town of Jackson since no fares are collected on the Town Shuttle system - ADA requirement.

Community Values:

Principle 2.3 - Reduce energy consumption through transportation. Principle 7.1 - Meet future transportation demand through the use of alternative modes.

Current Level of Service:

1-2 Buses (depending on demand) transporting on demand scheduled trips - 7-days week.

Potential Consequences of Funding proposal at Lower Levels:

Unable to reduce LOS due to federal mandates.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Hours (Annual)	3,650	3,650
Miles (Annual)	31,025	31,025
Ridership (Annual)	3,770	4,147
Passengers per Hour	1.03	1.14
Passengers per Mile	0.12	0.13

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 182,308	\$ 218,800	\$ 206,019	\$ (12,781)
Materials, Supplies, Services, etc.	82,065	75,972	97,604	21,632
Internal Service	-	-	-	-
Overhead Charge	32,803	44,643	54,785	10,142
Total Cost:	\$ 297,176	\$ 339,415	\$ 358,408	\$ 18,993
Cost Recovery	312,755	165,725	155,644	(10,081)
Net Cost:	\$ (15,579)	\$ 173,690	\$ 202,764	\$ 29,074
Full-Time Equivalent	2.69	2.78	2.79	0.02

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Grand Targhee

Mission:

To provide pass through funding for the provision of safe, convenient, environmentally friendly, welcoming, and affordable transportation to residents and guests of the Grand Targhee region.

Description:

This program administers the FTA grant for Grand Targhee service. The service is conducted in Winter and Summer seasons only. START does not have any involvement in the direct operation of the service or providing any local financial assistance. This program is for the pass-thru of federal funds.

Cost Recovery:

No Local Revenue Source. Federal Funding pass through

Community Values:

Principle 2.3 - Reduce energy consumption through transportation. Principle 7.1 - Meet future transportation demand through the use of alternative modes

Current Level of Service:

This program is a pass-through expense with START (TOJ) serving as the grant administrator. The service is providing 7 days a week during Winter Season (December-April) and Summer Season (June-September) with 2-3 Vehicles and is funded and operated by Grand Targhee resort.

Potential Consequences of Funding proposal at Lower Levels:

N/A - program is a pass thru with regards to START finances.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
N/A		

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 6,809	\$ 7,163	\$ 10,611	\$ 3,448
Materials, Supplies, Services, etc.	107,872	25,712	160,793	135,081
Internal Service	-	-	-	-
Overhead Charge	1,225	1,462	2,822	1,360
Total Cost:	\$ 115,906	\$ 34,337	\$ 174,226	\$ 139,889
Cost Recovery	102,087	22,975	153,207	130,232
Net Cost:	\$ 13,819	\$ 11,362	\$ 21,019	\$ 9,657
Full-Time Equivalents	0.05	0.05	0.09	0.04

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Joint - Bike Share

Mission:
 To support environmentally friendly transportation options and reduce traffic congestion through the management of contracted services providing a system for shared bicycles for residents and guests.

Description:
 This program is a bike sharing program operating in spring, summer and fall providing enhanced mobility, access for short “in-town” trips of a couple miles or less and serving as a first/last mile connector to other modes such as transit or private vehicles.

Cost Recovery:
 User Fares.

Community Values:
 Principle 2.3 - Reduce energy consumption through transportation. Principle 7.1 - Meet future transportation demand through the use of alternative modes. Principle 7.2 - Create a safe, efficient, interconnected, multi-modal transportation network. Principle 7.3 - Coordinate land use and transportation planning.

Current Level of Service:
 55 Bikes, 7-days week within TOJ limits per contract.

Potential Consequences of Funding proposal at Lower Levels:
 No change unless contract eliminated.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Trips	3,266	3,500
User Fees/Operating Cost	0.28	0.15

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 4,549	\$ 4,787	\$ 68,089	\$ 63,302
Materials, Supplies, Services, etc.	71,399	66,545	78,730	12,185
Internal Service	-	-	-	-
Overhead Charge	819	977	18,106	17,129
Total Cost:	\$ 76,767	\$ 72,309	\$ 164,925	\$ 92,616
Cost Recovery	22,911	19,900	25,000	5,100
Net Cost:	\$ 53,856	\$ 52,409	\$ 139,925	\$ 87,516
Full-Time Equivalents	0.03	0.03	0.58	0.55

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Jackson Hole Community Pathways

Mission:

To plan and manage construction of pathways in Teton County, provide adequate signage and markings for bike lanes, educate and promote use of alternative modes of transportation, enhance community access to quality backcountry trail systems; and institutionalize government and private awareness of the needs of bicyclists, pedestrians, equestrians, and Nordic skiers.

Description:

This program provides funding to Teton County to develop, construct, manage and promote the pathway system non-motorized transportation and pedestrian amenities while ensuring compliance with multi-modal goals and regulations for development projects, and coordinating transportation planning.

Cost Recovery:

None

Community Values:

Principle 2.3 - Reduce energy consumption through transportation. Principle 7.1 - Meet future transportation demand through the use of alternative modes. Principle 7.2 - Create a safe, efficient, interconnected, multi-modal transportation network. Principle 7.3 - Coordinate land use and transportation planning.

Current Level of Service:

TBD

Potential Consequences of Funding proposal at Lower Levels:

Reduced level of service in public engagement, education, and TDM elements

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Total user counts on pathways or utilizations	TBD	TBD

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 2,723	\$ 5,728	\$ 10,360	\$ 4,632
Materials, Supplies, Services, etc.	78,941	98,295	98,162	(133)
Internal Service	107	258	1,338	1,080
Overhead Charge	2,541	3,334	5,076	1,742
Total Cost:	\$ 84,312	\$ 107,615	\$ 114,936	\$ 7,321
Cost Recovery	-	-	-	-
Net Cost:	\$ 84,312	\$ 107,615	\$ 114,936	\$ 7,321

Full-Time Equivalents	0.02	-	-	-
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TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Pedestrian Mobility

Mission:

To maintain and increase safe, accessible, clean, and identifiable pedestrian public rights of way and facilities while supporting essential community functions.

Description:

Maintain and increase safe and quality public pedestrian connections and parking spaces through implementation of complete streets concepts and light pollution minimization. We currently maintain 230 streetlights, 15 miles of sidewalk, 3.8 miles of boardwalk, and 11 public parking lots.

Cost Recovery:

None.

Community Values:

Principle 3.2 – Enhance suitable locations as Complete Neighborhoods. Principle 7.1 - Meet future transportation demand through the use of alternative modes. Principle 7.2 - Create a safe, efficient, interconnected, multi-modal transportation network.

Current Level of Service:

Non-compliant ADA approaches - 5 replaced per year. 2000 square feet of boardwalk replaced annually.

Potential Consequences of Funding proposal at Lower Levels:

Non-compliant ADA approaches – 0 replaced per year. boardwalk repaired only – no full-scale replacements.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Number of community streets plan implementation projects completed	1	0
Bring non-compliant ADA approaches into compliance	14	0
Annual boardwalk and sidewalk repair/replacement	2,000 sq. feet	2,500 sq. feet

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 79,701	\$ 95,163	\$ 83,205	\$ (11,958)
Materials, Supplies, Services, etc.	39,289	44,183	105,488	61,305
Internal Service	13,962	22,084	25,201	3,117
Overhead Charge	14,341	19,417	22,126	2,709
Total Cost:	\$ 147,293	\$ 180,847	\$ 236,020	\$ 55,173
Cost Recovery	-	-	-	-
Net Cost:	\$ 147,293	\$ 180,847	\$ 236,020	\$ 55,173
Full-Time Equivalents	0.80	0.89	0.90	0.01

TOWN OF JACKSON, WYOMING

**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



Environment

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Storm Water Management

Mission:
 To protect the health, safety and welfare of residents and guests of the community as well as the ecosystem through collection, treatment, and filtering of stormwater affected by the built environment and hardscape.

Description:
 This program creates, develops, cleans and maintains the infrastructure necessary for efficient collection, conveyance and treatment of surface water runoff from storm events and snow melt. This program also protects infrastructure by managing erosion.

Cost Recovery:
 Currently there is no separate funding or fee associated with this program, but Town would like to create a stormwater utility/fee to fund program implementation

Community Values:
 Principle 1.2 -Preserve and enhance water and air quality. Section 3. Responsible Growth Management: Principle 3.2 – Enhance suitable locations as Complete Neighborhoods. Section 4 – Town as the Heart of the Region. The Central Complete Neighborhood.

Current Level of Service:
 Proactive maintenance of stormwater conveyance and treatment system to prevent localized flooding and untreated overflow discharges/ methodical research & pursuit of development & implementation of stormwater management program by end of FY21/ capital project implementation (Cache Tube, stormwater treatment devices, drainage improvements).

Potential Consequences of Funding proposal at Lower Levels:
 Partial inspection, partial cleaning, complaint-based approach. / delayed/deferred research & pursuit of implementation of stormwater management program/ all or portion of capital projects postponed.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Complete a stormwater management work plan including a timeline and designated responsible party for each task	Yes	N/A
Complete and publish a Stormwater Management Program (consultant contracted to assist)	15%	65%
Inventory, inspect, and clean as required 100% Town maintained stormwater catchments, outfalls, and treatment units.	80%	80%
Number of projects completed that are identified in any of the existing stormwater-related plans.	1	1

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2020	Est. FY2021	Adopted FY2022	Change from FY2021
Personnel	\$ 69,866	\$ 96,971	\$ 121,129	\$ 24,158
Materials, Supplies, Services, etc.	40,451	44,939	71,580	26,641
Internal Service	10,096	16,431	24,428	7,997
Overhead Charge	12,571	19,786	32,211	12,425
Total Cost:	\$ 132,984	\$ 178,127	\$ 249,348	\$ 71,221
Cost Recovery	-	-	-	-
Net Cost:	\$ 132,984	\$ 178,127	\$ 249,348	\$ 71,221
Full-Time Equivalents	0.59	0.79	1.03	0.24

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Jackson Ecosystem Stewardship

Mission:

Ecosystem Stewardship program exists to demonstrate the importance of preserving and protecting the area’s ecosystem to ensure a healthy environment, community, and economy for current and future generations. Dedicated staff and financial resources to strategize, protect, monitor, and implement Jackson’s Comprehensive Plan - Common Value’s 1. Stewardship of Wildlife, Natural Resources and Scenery and Chapter 2. Climate Sustainability goal statements.

Description:

The Program will assist the community in the implementation of the goals, policies, principles, and strategies called out in Chapters 1 and 2 of the Comp Plan in following areas: Water Resources, Public Lands Coordination, Sustainability and Climate Change Adaptation & Planning, Ecology, Scenic Preserve Trust, Wildlife.

Cost Recovery:

None

Community Values:

Preserve and protect the area’s ecosystem in order to ensure a healthy environment, community and economy for current and future generations. Principle 2.1 - Reduce consumption of non-renewable energy. Principle 2.2 - Reduce energy consumption through land use. Principle 2.3 - Reduce energy consumption through transportation. Principle 2.4 - Increase energy efficiency in buildings. Principle 2.5 - Conserve energy through waste management and water conservation.

Current Level of Service:

N/A

Potential Consequences of Funding proposal at Lower Levels:

Will not meet all of Chapter 1. Stewardship of Wildlife, Natural Resources and Scenery and Chapter 2. Climate and sustainability goals.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
TBD		

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 28,925	\$ 53,106	\$ 119,174	\$ 66,068
Materials, Supplies, Services, etc.	39,185	48,783	3,823	(44,960)
Internal Service	3,937	5,983	3,768	(2,215)
Overhead Charge	5,205	10,836	31,691	20,855
Total Cost:	\$ 77,253	\$ 118,708	\$ 158,456	\$ 39,748
Cost Recovery	-	-	-	-
Net Cost:	\$ 77,253	\$ 118,708	\$ 158,456	\$ 39,748
Full-Time Equivalent	0.26	0.42	0.95	0.52

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Sewer Utility

Mission:

To protect the health, safety, and welfare of our ecosystem as well as the resident and guests of the community through the safe, efficient, and environmentally friendly collection and processing of wastewater, maintenance of sewer lines and infrastructure, and operation and management of the wastewater treatment plant.

Description:

This program collects and treats wastewater from services connected to the Town system to state and federal DEQ standards, maintains sewer lines and infrastructure, and operates and maintains the wastewater treatment plant.

Cost Recovery:

User and Connection Fees.

Community Values:

Principle 1.2 - Preserve and enhance water and air quality. Principle 3.2 – Enhance suitable locations as Complete Neighborhoods

Current Level of Service:

Sewer lift stations serviced biannually/ 25% of sewer lines cleaned annually/ Sewer taps performed within 48 hours of contractor notification.

Potential Consequences of Funding proposal at Lower Levels:

Sewer lift stations serviced annually/ 12% of sewer lines cleaned annually/ Sewer taps performed within 96 hours of contractor notification.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Maintain 100% compliance with all state personnel certifications.	100%	100%
Clean and perform scheduled maintenance for all seven lift stations annually	100%	100%
Cleaning collections system pipes	15%	12%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 447,401	\$ 502,206	\$ 473,267	\$ (28,939)
Materials, Supplies, Services, etc.	227,796	244,678	332,395	87,717
Internal Service	81,577	121,285	140,360	19,075
Overhead Charge	80,503	102,468	125,852	23,384
Total Cost:	\$ 837,277	\$ 970,637	\$ 1,071,874	\$ 101,237
Cost Recovery	837,277	970,637	1,071,874	101,237
Net Cost:	\$ -	\$ -	\$ -	\$ -
Full-Time Equivalents	4.85	5.10	5.07	(0.02)



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TOWN OF JACKSON, WYOMING

**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



Core Municipal Services

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Patrol Operations

Mission:

To serve and protect the health, safety, and welfare of residents and guests through proven best practice methods including community engagement, active patrol/community presence, education and enforcement, call response, and traffic control.

Description:

The patrol program utilizes sworn and non-sworn personnel to effectively, efficiently, and actively enforce voluntary and involuntary compliance with enacted laws. The program includes neighborhood policing, call response including 911, patrol related investigation, education and enforcement, special events, and community outreach programs.

Cost Recovery:

Airport contract, Citations, Parking Tickets, Grants.

Community Values:

Policy 8.1.a: Maintain current, coordinated plans for delivery of desired service levels. Policy 8.1.c: Identify barriers to service delivery goals. Policy 8.1.d: Ensure redundancy of services. Policy 8.1.e: Budget for service delivery.

Current Level of Service:

Under 5-minute response times to 911 calls. 4 officers per shift for safety. Proactivity to prevent and reduce possible crime.

Potential Consequences of Funding proposal at Lower Levels:

Call stacking awaiting available officer. Minimal staffing of 2 officers per shift compromising safety of officer and public during multi-calls for service. Reactive policing resulting in less prevention and increased crime rates.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Annual number of events/calls for service generated	14,595	5% increase
Annual number of police reports generated	1,393	5% increase
Annual number of arrests conducted.	656.25	5% +/-
Average response time to calls for service.	Approx. 5.25 min.	No change

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 1,102,292	\$ 1,312,214	\$ 1,240,046	\$ (72,168)
Materials, Supplies, Services, etc.	71,859	93,466	101,528	8,062
Internal Service	141,806	256,564	266,707	10,143
Overhead Charge	198,340	267,739	329,754	62,015
Total Cost:	\$ 1,514,297	\$ 1,929,983	\$ 1,938,035	\$ 8,052
Cost Recovery	687,767	682,066	762,800	80,734
Net Cost:	\$ 826,530	\$ 1,247,917	\$ 1,175,235	\$ (72,682)
Full-Time Equivalents	11.26	12.23	11.64	(0.59)

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Community Development/Long Range Planning

Mission:

To preserve and enhance the quality of life offered to those who live and work in our community through long range comprehensive land use planning in order to balance social, economic and environmental goals for livability and quality of life.

Description:

Based on the legislative discretion of the Town Council as adopted in the Jackson/Teton County Comprehensive Plan and Land Development Regulations, this program identifies policies, measures progress, and develops and implements criteria related to land use to promote the health, safety, and general welfare of the present and future inhabitants of the community.

Cost Recovery:

Shared projects are reimbursed from Teton County. \$0 direct, pay now or pay later with inefficient land use patterns and service delivery.

Community Values:

Principle 9.1 - Implement the Growth Management Program. Principle 9.2 - Monitor and implement our Vision annually.

Current Level of Service:

April 1 completion of Indicator Report and Workplan. Comprehensive Plan Update upon 5% of residential growth. 2 Comp Plan/Land Development Regulations Projects – Completed Annually.

Potential Consequences of Funding proposal at Lower Levels:

2-year Indicator Report and Workplan. Comprehensive Plan Update upon 5% of residential growth. 1 Comp Plan/Land Development Regulations Projects – Completed Annually. If Joint Long-Range Planner position is eliminated/reduced – structured long-range planning would be eliminated and revert to ad hoc basis. If Community Development Director position is eliminated/reduced - structured strategic and long-range planning would be eliminated and revert to ad hoc basis.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Indicator Report	by April 1 each year	by April 1 each year
Workplan	by April 1 each year	by April 1 each year
Comprehensive Plan Update	Upon 5% of residential growth	Upon 5% of residential growth

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 201,915	\$ 321,178	\$ 232,174	\$ (89,004)
Materials, Supplies, Services, etc.	182,374	127,382	178,693	51,311
Internal Service	15,630	17,952	19,752	1,800
Overhead Charge	36,331	65,532	61,740	(3,792)
Total Cost:	\$ 436,250	\$ 532,044	\$ 492,359	\$ (39,685)
Cost Recovery	18,620	-	-	-
Net Cost:	\$ 417,630	\$ 532,044	\$ 492,359	\$ (39,685)
Full-Time Equivalents	0.95	1.71	1.06	(0.65)

Program:

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Fire & EMS

Mission:

To protect life and property from the adverse effects of fires, medical emergencies and exposures to man-made and/or natural dangerous conditions through education and enforcement.

Description:

This program provides funding to Teton County to operate and maintain Jackson Hole Fire/EMS, a full-service fire and ambulance department which operates in the areas of fire prevention, code enforcement, electrical safety, training, and emergency response to medical emergencies, fires and hazardous incidents through inspection, education and investigation.

Cost Recovery:

EMS billing and contract services provide funding

Community Values:

Principle 8.1. Maintain current, coordinated service delivery.

Current Level of Service:

TBD

Potential Consequences of Funding proposal at Lower Levels:

Delated emergency response and resultant life safety impact

Performance Measures & Description		FY 2022 Estimate	FY 2023 Adopted	
TBD				
Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 4,976	\$ 5,286	\$ 2,434	\$ (2,852)
Materials, Supplies, Services, etc.	1,620,890	2,026,648	973,705	(1,052,943)
Internal Service	127	184	96	(88)
Overhead Charge	2,946	3,244	2,968	(276)
Total Cost:	\$ 1,628,939	\$ 2,035,362	\$ 979,203	\$ (1,056,159)
Cost Recovery	-	-	-	-
Net Cost:	\$ 1,628,939	\$ 2,035,362	\$ 979,203	\$ (1,056,159)
Full-Time Equivalents	0.03	-	-	-

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Building Safety & Security Inspection

Mission:

To enforce Town and State codes relating to the construction, remodeling, alteration, repair and demolition of buildings and structures located within the Town of Jackson through education, inspection and permitting.

Description:

This program protects the health, life, safety, and welfare of the community through education, inspection, enforcement, and permitting of the built environment including enforcement of laws and codes relating to building, wiring, plumbing, heating and cooling. Enforcement is accomplished utilizing in person meetings with builders, architects and engineers prior to and throughout construction as well as through support of the Town Board of Examiners on contractor licensing and appeal proceedings.

Cost Recovery:

Plan Review, Encroachments, Building Permit, Contractor Licensing. Slight increase. Cyclical with local economy.

Community Values:

Growth Management (CV-#2) and Quality of Life - (CV-#3) - Section 8. Quality Community Service Provision.

Current Level of Service:

Residential permit review – 90% within 2 weeks/ Non-residential permit review – 90% within 4 weeks/ Required inspection turnaround – 95% within 24 hours/ Other permits – 90% within 2 weeks / Customer inquiry turnaround – 95% within 24 hours.

Potential Consequences of Funding proposal at Lower Levels:

Residential permit review – 90% within 4 weeks. Non-residential permit review – 90% within 8 weeks. Required inspection turnaround – 95% within 48 hours. Other permits – 90% within 4 weeks. Customer inquiry turnaround – 95% within 48 hours

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Non-residential permit review - 90% within 4 weeks	90%	90%
Residential permit review - 90% within 2 weeks	90%	90%
Update development application forms and checklists, each gets updated every 5 years. (goal 20%)	5%	10%
Inspect development and other ordinance-related activities for compliance after permit issuance. (goal 90%)	10%	20%
Cost Recovery	100%	100%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 294,800	\$ 320,744	\$ 309,609	\$ (11,135)
Materials, Supplies, Services, etc.	8,898	22,526	39,104	16,578
Internal Service	23,343	39,639	37,616	(2,023)
Overhead Charge	53,044	65,443	82,332	16,889
Total Cost:	\$ 380,085	\$ 448,352	\$ 468,661	\$ 20,309
Cost Recovery	380,085	448,352	468,661	20,309
Net Cost:	\$ -	\$ -	\$ -	\$ -
Full-Time Equivalent	2.78	2.85	2.73	(0.12)

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Public Engagement - Participation & Outreach

Mission:1

To provide the public a balanced and objective informational understanding of the issues and/or opportunities with alternatives and/or solutions relating to community values and public policy decisions, to engage the public and obtain feedback on analysis, alternatives, solutions and/or decisions, to work directly with the public throughout issues to ensure that public concerns, needs and aspirations are consistently understood and considered as part of the public policy process.

Description

This program exists to encourage participation from those who are affected by decisions and includes: the guarantee that the public’s input will be considered, the recognition that communicating the needs and interests of all participants, including decision makers promotes sustainable decisions, the involvement of those potentially affected by or interested in a decision, providing participants with the information they need to participate in a meaningful way, communication to participants how their input affected the decision.

Cost Recovery

None

Community Values:

Quality of Life - (CV-#3) - Section 8. Quality Community Service Provision.

Current Level of Service:

Public Engagement Work Plan – completed annually; Town-wide newsletter – completed 4 times per year; State Coordination and Input – Monthly; Town Council Coordination - Monthly; Topical Engagement/Educational Outreach – monthly

Potential Consequences of Funding proposal at Lower Levels:

Public Engagement Work Plan - Completed Annually; Town-wide Newsletter - Completed 1 times a year; State Coordination and Input – Reactionary; Town Council Coordination - Reactionary; Topical Engagement/Educational Outreach – Completed 4 times a year

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Public Engagement Work Plan	Annually	Annually
Town-wide Newsletter	4 times per year	4 times per year
State Coordination and Input	Monthly	Monthly

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 313,254	\$ 377,646	\$ 318,477	\$ (59,169)
Materials, Supplies, Services, etc.	108,740	105,277	188,700	83,423
Internal Service	18,478	28,221	21,555	(6,666)
Overhead Charge	56,365	77,053	84,690	7,637
Total Cost:	\$ 496,837	\$ 588,197	\$ 613,422	\$ 25,225
Cost Recovery	-	-	-	-
Net Cost:	\$ 496,837	\$ 588,197	\$ 613,422	\$ 25,225
Full-Time Equivalents	2.41	2.80	2.25	(0.55)

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Winter Maintenance Operations

Mission:

To support the health, safety, and welfare of the community by removing and storing snow from pedestrian and vehicle travel lanes and parking areas.

Description:

This program manages and provides snow removal and storage operations for all areas of the Town including highways, streets, alleys, sidewalks, boardwalks, parking lots, and storm water systems, including enforcement of nightly parking ban during winter.

Cost Recovery:

Teton County match for Urban Systems.

Community Values:

Quality of Life - (CV-#3) - Section 8. Quality Community Service Provision

Current Level of Service:

Plowing and sanding conducted 7 days per week by 9AM/ Snow removal conducted on roadway edges and sidewalks for 100% of service area.

Potential Consequences of Funding proposal at Lower Levels:

Plowing and sanding conducted 7 days per week by 12PM/ No alleyway or parking lot plowing on weekends/ Snow removal conducted on roadway edges and sidewalks for 50% of service area with focus on downtown core and arterial streets.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Ensure a safe environment for staff - number of incidents/injury/damage.	4	5
Ensure a safe environment for ROW users - number of injuries/damage claims.	1	1

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 535,464	\$ 636,310	\$ 673,931	\$ 37,621
Materials, Supplies, Services, etc.	383,276	397,846	581,654	183,808
Internal Service	136,592	199,783	247,163	47,380
Overhead Charge	96,348	129,830	179,212	49,382
Total Cost:	\$ 1,151,679	\$ 1,363,769	\$ 1,681,960	\$ 318,191
Cost Recovery	76,333	76,333	144,323	67,990
Net Cost:	\$ 1,075,346	\$ 1,287,436	\$ 1,537,637	\$ 250,201
Full-Time Equivalents	7.65	7.81	8.34	0.54

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Code Enforcement

Mission:

To protect the health, safety, and welfare of the community, to ensure fair and equitable treatment related to business/housing regulations, to balance private interests with community needs, and to protect the public's investment in community facilities and amenities through education and enforcement of enacted municipal legislation.

Description:

Staff from various Departments enforce portions of the municipal code including sections related to housing/short term rentals, land development regulations, business licensing, contractor licensing, encroachment permits, health and safety issues, and liquor licensing provisions.

Cost Recovery:

Minimal fines.

Community Values:

Quality of Life - (CV-#3) - Section 8. Quality Community Service Provision

Current Level of Service:

Timely response to code enforcement violations daily/ Enhanced quality of life for residents and neighborhoods/ Adequate time to work with violators to gain compliance through community policing/ All complaints and proactive compliance checks related to liquor license compliance researched and documented.

Potential Consequences of Funding proposal at Lower Levels:

Weekly response to code enforcement violations/ Diminished quality of life due to more frequent violations/ More direct-enforcement approach to problem solving due to time constraints/ Liquor license complaint-based compliance only and only if time allows, no proactive compliance checks.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Complaint follow up - % within 24 hours	100%	100%
Complaint resolution - % within 30 days	100%	100%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 546,099	\$ 668,503	\$ 654,541	\$ (13,962)
Materials, Supplies, Services, etc.	29,252	53,145	57,471	4,326
Internal Service	69,905	126,606	142,434	15,828
Overhead Charge	98,262	136,399	174,056	37,657
Total Cost:	\$ 743,518	\$ 984,653	\$ 1,028,502	\$ 43,849
Cost Recovery	-	-	-	-
Net Cost:	\$ 743,518	\$ 984,653	\$ 1,028,502	\$ 43,849
Full-Time Equivalents	5.53	6.67	6.63	(0.05)

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Public Right-of-Way Maintenance

Mission:

To support the health, safety, and welfare of the community and equal access for sidewalks and parking by maintaining quality pedestrian and vehicle travel lanes, parking lots and spaces, curbs and crosswalks, signage, and public right of way trees.

Description:

This program manages and maintains the hardscape, signage, and street trees for all of the streets, alleys, parking lots, parking spaces, curbs, and crosswalks through tree pruning and replacement, sweeping, curb maintenance, grading, street patching, painting, signage installation, ADA access and parking space provision, and boardwalks/sidewalk maintenance.

Cost Recovery:

Franchise Tax.

Community Values:

Quality of Life - (CV-#3) - Section 8. Quality Community Service Provision. Policy 8.1.c: Identify barriers to service delivery goals. Policy 8.1.d: Ensure redundancy of services. Policy 8.1.e: Budget for service delivery.

Current Level of Service:

All crosswalks repainted annually. painting and striping of parking lots annually (parking lanes, ADA, curb)/ all curbs (red, yellow, blue) repainted annually/ 80,000 sq. ft of roadway overlay maintenance replaced annually.

Potential Consequences of Funding proposal at Lower Levels:

Only downtown core crosswalks & school zones repainted annually – remaining areas 50% annually/ painting/striping of parking lots every 2 years / downtown core curb painting annually – remaining areas every 3 years/ 35,000 sq. ft of roadway overlay maintenance replaced annually.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Ensure a safe environment for ROW users - number of injury/damage	2	2
Downtown core repainting (curbs, parking lots, crosswalks)	70%	100%
Roadway overlay maintenance - 80,000 sq. feet annually	10,000	50,000

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 222,619	\$ 272,097	\$ 230,625	\$ (41,472)
Materials, Supplies, Services, etc.	213,508	241,269	343,114	101,845
Internal Service	49,498	74,220	91,183	16,963
Overhead Charge	40,057	55,518	61,328	5,810
Total Cost:	\$ 525,683	\$ 643,104	\$ 726,250	\$ 83,146
Cost Recovery	574,636	651,775	659,775	8,000
Net Cost:	\$ (48,953)	\$ (8,671)	\$ 66,475	\$ 75,146
Full-Time Equivalent	2.84	3.00	3.17	0.17

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Parks & Recreation

Mission:

To serve the community through safe and enjoyable parks and recreation opportunities.

Description:

This program provides funding to Teton County to operate and maintain parks and recreation services including park and green space right of way development/maintenance, recreation program execution, river permit management, and recreation facility management to promote civic engagement, natural and cultural stewardship, and a safe and healthy lifestyle. This program includes LDR park exaction requirements.

Cost Recovery:

User fees offset program cost, Grants.

Community Values:

Section 3: Responsible Growth Management: Direct future growth into a series of connected, Complete. Neighborhoods in order to preserve critical habitat, scenery and open space in our Rural Areas. Section 4: Town as the Heart of the Region - The Central Complete Neighborhood. Section 8: Quality Community Service Provision

Current Level of Service:

TBD

Potential Consequences of Funding proposal at Lower Levels:

TBD

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Cost recovery	TBD	75%
On-line registration increase	10%	TBD

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 3,577	\$ 4,934	\$ 10,751	\$ 5,817
Materials, Supplies, Services, etc.	1,561,681	1,661,281	1,629,042	(32,239)
Internal Service	106	195	1,356	1,161
Overhead Charge	2,695	3,172	5,180	2,008
Total Cost:	\$ 1,568,059	\$ 1,669,582	\$ 1,646,329	\$ (23,253)
Cost Recovery	-	-	-	-
Net Cost:	\$ 1,568,059	\$ 1,669,582	\$ 1,646,329	\$ (23,253)
Full-Time Equivalents	0.02	-	-	-

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Parking Management

Mission:
 To support the business and residential parking needs of the community through enforcement of parking laws to ensure safe, equitable, efficient, and convenient parking options for residents, commuters and guests.

Description:
 This program ensures compliance of parking laws in the Municipal Code and parking regulations in the Land Development Regulations through education and enforcement in all areas of Town including on street parking, parking lots, parking garages, and private parking requirement areas.

Cost Recovery:
 Parking Citations.

Community Values:
 Principle 2.3 - Reduce energy consumption through transportation. Principle 7.1 - Meet future transportation demand through the use of alternative modes

Current Level of Service:
 9 a.m. to 7 p.m. seven days a week enforcement operations/ high visibility to gain compliance/ Timely resolutions to problems impacting traffic flows.

Potential Consequences of Funding proposal at Lower Levels:
 Reduced enforcement hours (TBD) four days a week enforcement operations/low visibility with higher frequency of violations/ Delayed response to problems impacting traffic flows due to CSO availability.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Ensure signage and marking/striping are well maintained - complete repairs/marking in time for peak summer season, by June 1 each year.	80%	80%
Annual number of citations written for parking violations	5200	5200
Annual number of parking complaints handled	950	650
Annual number of abandon vehicles tagged and/or towed	125	125

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 469,925	\$ 523,202	\$ 520,947	\$ (2,255)
Materials, Supplies, Services, etc.	71,481	104,710	92,220	(12,490)
Internal Service	59,676	112,089	124,015	11,926
Overhead Charge	84,555	106,752	138,531	31,779
Total Cost:	\$ 685,637	\$ 846,753	\$ 875,713	\$ 28,960
Cost Recovery	355,569	434,111	267,700	(166,411)
Net Cost:	\$ 330,068	\$ 412,642	\$ 608,013	\$ 195,371
Full-Time Equivalents	5.02	5.26	5.27	0.01

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Investigations

Mission:

To protect the health, safety and welfare of the citizens and guests of the community through the provision of professional and equitable investigative services and requested presence in the Teton County School District.

Description:

This program investigates crimes, suspected crimes, and criminals in an equitable manner through proven and best practice methods in law enforcement including evidence gathering, documentation, and follow through with court proceedings. This program also serves the community engagement, investigative, and law enforcement needs of the Teton County School District.

Cost Recovery:

Partial recovery via reimbursement from School District for Juvenile Crimes Investigator.

Community Values:

Policy 8.1.a: Maintain current, coordinated plans for delivery of desired service levels. Policy 8.1.c: Identify barriers to service delivery goals. Policy 8.1.d: Ensure redundancy of services. Policy 8.1.e: Budget for service delivery.

Current Level of Service:

Generally adequate time to follow up on complex criminal investigations/ High solvability rate of serious crime (i.e. sexual assault, aggravated assault, robbery etc.)/ Ability to meet Prosecutor daily discovery requests.

Potential Consequences of Funding proposal at Lower Levels:

Triaging crimes to follow up only on most serious criminal cases/ Reduced solvability rate of serious crime due to resource limitations/ Weekly discovery requests delaying criminal justice system and speedy trials.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Annual number of major case follow-up investigation conducted	220	140
Annual number of items of evidence maintained for chain of custody	2900	2900
Annual number of background investigations completed for Ground Transportation/ employment etc.	135	125
Annual number of warrants/search and arrest executed	75	35

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 833,726	\$ 1,020,247	\$ 1,067,024	\$ 46,777
Materials, Supplies, Services, etc.	42,241	58,636	66,254	7,618
Internal Service	104,284	197,259	230,545	33,286
Overhead Charge	150,015	208,167	283,744	75,577
Total Cost:	\$ 1,130,266	\$ 1,484,309	\$ 1,647,567	\$ 163,258
Cost Recovery	76,166	71,836	77,206	5,370
Net Cost:	\$ 1,054,100	\$ 1,412,473	\$ 1,570,361	\$ 157,888
Full-Time Equivalent	8.38	9.81	10.32	0.51

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Licensing

Mission:

To protect the health, safety, and welfare of residents and visitors through the review, monitoring, processing and issuance of licenses required by the Municipal Code.

Description:

This program processes and coordinates the approval, issuance, denial, investigation, compliance, and revocation of licenses in the Town of Jackson limits including business licensing, expositions, liquor licensing, ground transportation, operator permits, long and short-term rental businesses, etc.

Cost Recovery:

Partial - could be increased for cost recovery.

Community Values:

Principle 4.1 - Maintain Town as the central Complete Neighborhood; Policy 4.1.d: Maintain Jackson as the economic center of the region. Principle 6.2 - Promote a stable and diverse economy; Principle 6.3 - Create a positive atmosphere for economic development

Current Level of Service:

Two-day turnaround on Ground Transportation backgrounds. Thorough search of applicant’s criminal backgrounds/ Daily follow up of business violations. 82 Annual liquor licenses, 370 catering permits, 40 malt beverage permits processed pursuant to statutory deadlines/ Contractor licensing review 95% within 2 weeks/ Customer inquiry responses 95% within 24 hours

Potential Consequences of Funding proposal at Lower Levels:

Up to ten-day turnaround on Ground Transportation backgrounds if no dedicated investigator/ cursory search of applicant’s criminal backgrounds/ Weekly follow up of business violations/ Once annual license is relinquished if Council did not reissue, may result in less time spent/ Contractor licensing review 95% within 4 weeks/ Customer inquiry responses 95% within 48 hours.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
License Review - 95% within set time period	95%	95%
Cost Recovery - 95% of all department costs	101%	93%
Customers Inquires - percent within 24 hours	95%	95%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 280,415	\$ 333,456	\$ 334,581	\$ 1,125
Materials, Supplies, Services, etc.	25,064	52,380	66,157	13,777
Internal Service	35,194	51,840	59,024	7,184
Overhead Charge	50,456	68,037	88,972	20,935
Total Cost:	\$ 391,129	\$ 505,713	\$ 548,734	\$ 43,021
Cost Recovery	459,574	513,173	508,943	(4,230)
Net Cost:	\$ (68,445)	\$ (7,460)	\$ 39,791	\$ 47,251
Full-Time Equivalent	3.07	3.62	3.65	0.03

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program :
LDR Code Enforcement

Mission:

To ensure compliance with the provisions of the land development regulations and obtain corrections for violations to protect the areas ecosystem in order to ensure a healthy environment, economy, and community for current and future generations.

Description:

This program reviews for zoning compliance as required by municipal code. LDR Code Enforcement is a shared responsibility of staff, all of whom help to enforce and work to bring into compliance various portions of the land development regulations to protect the areas ecosystem in order to ensure a healthy environment, economy, and community for current and future generations.

Cost Recovery:

Fines, Plan Review, Encroachments, Building Permit.

Community Values:

Ecosystem Stewardship (CV-#1), Growth Management (CV-#2) & Quality of Life - (CV-#3) - Section 8. Quality Community Service Provision.

Current Level of Service:

Daily response to compliance issues/ Ability to stop problems early before they grow in complexity/ Planning Commission public hearing within 90 days from sufficiency under LDR deadline & 60 days from PC hearing to Council hearing under LDR deadline/ Staff level decisions within 45 or 60 days from sufficiency under LDR deadline/ 24-hour response time for public calls emails for information

Potential Consequences of Funding proposal at Lower Levels:

Weekly response to compliance issues/ Inability to intervene early in compliance issues calling for more complex solutions and time allocation to bring back into compliance (i.e. attorneys, red tags etc.)/ Planning Commission public hearing within 120+ days from sufficiency under LDR deadline & 90+ days from PC hearing to Council hearing under LDR deadline/ Staff level decisions within 60 or 75 days from sufficiency under LDR deadline/ 48 hour response time for public calls emails for information

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Complaint follow up - 95% within 24 hour	25%	85%
Complaint resolution - 95% within 30 days	25%	85%
Public calls/emails for information - present within 24 hours	95%	85%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 629,281	\$ 767,372	\$ 709,507	\$ (57,865)
Materials, Supplies, Services, etc.	140,209	282,418	355,256	72,838
Internal Service	86,928	132,232	146,056	13,824
Overhead Charge	113,229	156,571	188,673	32,102
Total Cost:	\$ 969,647	\$ 1,338,593	\$ 1,399,492	\$ 60,899
Cost Recovery	526,137	507,047	222,039	(285,008)
Net Cost:	\$ 443,510	\$ 831,546	\$ 1,177,453	\$ 345,907
Full-Time Equivalents	5.87	6.79	6.44	(0.35)

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Communications Center

Mission:

To provide quality and timely communications, dispatch and records services to first responders to protect the health, life, safety, and welfare of residents and guests to the community as well as for the built environment including businesses and residential structures.

Description:

This program provides the means by which the general public or a first responder may report the existence of an incident, whether emergency or non-emergency, requiring fire, police, ambulance, search and rescue, or other response; and provides the means by which the incoming reports and requests are received, documented, managed, and disseminated in a timely manner to the proper personnel and agencies.

Cost Recovery:

E911 funds support capital purchases

Community Values:

Principle 8.1. Maintain current, coordinated service delivery.

Current Level of Service:

16 positions currently authorized; 16 filled, coverage currently adequate.

Potential Consequences of Funding proposal at Lower Levels:

Sheriff has indicated less than 8 would cause disruption in services and compromise public safety.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
% of emergency calls answered within 10 seconds	93%	93%
% of life threatening (Priority 1) calls dispatched within 2 minutes 30	50-54%	50-54%
Number of emergency calls serviced, both 911 and seven digit calls	46,000	46,000
Number of calls received, both 911 and seven digit calls	89,000	89,000
\$ expenditure per call received	\$ 39.87	39.87

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ -	\$ -	\$ 2,434	\$ 2,434
Materials, Supplies, Services, etc.	435,299	564,170	805,802	241,632
Internal Service	-	-	96	96
Overhead Charge	2,051	2,165	2,968	803
Total Cost:	\$ 437,350	\$ 566,335	\$ 811,300	\$ 244,965
Cost Recovery	-	-	-	-
Net Cost:	\$ 437,350	\$ 566,335	\$ 811,300	\$ 244,965
Full-Time Equivalents	-	-	-	-

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Victim Services

Mission:

To serve victims of reported crime through education about victim’s rights, crisis intervention, supportive services and advocacy in the criminal justice system.

Description:

This program assists victims of crime navigating the criminal justice system, including those victims associated with domestic violence and sexual assault, trauma/critical incident response, housing laws, ombudsman, crisis intervention and mediation services.

Cost Recovery:

Salaries covered by State Victim Services. Old Bills offsetting revenue for partial expenses.

Community Values:

Section 8: Quality Community Service Provision.

Current Level of Service:

5 days a week both VS functions and Ombudsman functions

Potential Consequences of Funding proposal at Lower Levels:

Per grant, Ombudsman function would cease with reduction of one employee who is dedicated to that cause.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Annual number of victim notification letters sent to victims.	615	620
Annual number of protections applied for on behalf of victims.	24	25
Annual number of crisis intervention calls responded to.	12	40
Annual number of sexual assault/ stalking/ domestic violence victims	215	225
Annual number of housing violations cases assisted.	30	45

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 186,053	\$ 246,885	\$ 241,930	\$ (4,955)
Materials, Supplies, Services, etc.	12,803	19,425	21,042	1,617
Internal Service	14,361	28,334	32,743	4,409
Overhead Charge	33,477	50,373	64,334	13,961
Total Cost:	\$ 246,693	\$ 345,017	\$ 360,049	\$ 15,032
Cost Recovery	119,961	126,868	129,884	3,016
Net Cost:	\$ 126,732	\$ 218,149	\$ 230,165	\$ 12,016
Full-Time Equivalents	1.66	2.66	2.67	0.01

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:

Joint - Animal Control

Mission:

To operate and maintain the Animal Shelter, provide humane animal control and temporary animal impoundment services, and to actively adopt out abandoned animals.

Description:

This program supports the health, safety, and welfare of the community through the provision of animal control services, operation and maintenance of the Animal Shelter, education and enforcement of city and state laws humane care to, and finds homes for, lost and abandoned companion animals. Also includes management of animal care donation funds.

Cost Recovery:

Teton County match, Shelter fees, Animal Licenses, and Old Bills donations.

Community Values:

Section 8: Quality Community Service Provision.

Current Level of Service:

2 FTE and 0 PTE. 3 PTE have left employment. One PTE is currently being advertised. Single coverage 5 days per week and double coverage 2 days per week.

Potential Consequences of Funding proposal at Lower Levels:

Potential closure to the public, by appointment only/ Employees unable to take PTO without other division covering absence.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Old Bills and additional donations directly to the shelter	\$89,662	\$60,000
Animal Intakes	215	210
Reclaimed Animals	110	110
Adopted Animals	110	110
Licenses sold to register dogs	450	800

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 152,217	\$ 156,907	\$ 189,688	\$ 32,781
Materials, Supplies, Services, etc.	20,706	33,325	36,719	3,394
Internal Service	14,528	27,758	32,613	4,855
Overhead Charge	27,389	32,015	50,442	18,427
Total Cost:	\$ 214,840	\$ 250,005	\$ 309,462	\$ 59,457
Cost Recovery	79,042	99,862	75,125	(24,737)
Net Cost:	\$ 135,798	\$ 150,143	\$ 234,337	\$ 84,194
Full-Time Equivalent	1.38	1.76	2.17	0.41

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Special Events

Mission:
To process, monitor and manage special events in the community.

Description:
This program processes, monitors and manages requests for special events in the community including cultural events, celebrations, non-profit fundraisers, and community engagement events such as concerts and exhibitions to ensure the protection of public assets, the coordination of services, and the health safety and welfare of residents and guests.

Cost Recovery:
Permit fees and hourly rates.

Community Values:
Principle 4.4 - Enhance civic spaces, social functions, and environmental amenities to make Town a more desirable Complete Neighborhood.

Current Level of Service:
Ability to adequately and proactively police all special events, many free of cost to applicant/ enhanced public safety due to proactive presence at high profile and heavily attended events/ Special event applications processed within 21 days of receipt

Potential Consequences of Funding proposal at Lower Levels:
Selective policing of certain larger events only, eliminating smaller events/ Compromised public safety and officer safety for events with little to no coverage/ Special event applications processed within 60 days of receipt-

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Accurate tracking of borrowed equipment, and sufficient deposit retainage to repair/replace any materials lost or damaged.	100%	100%
Annual number of man hours dedicated to special events.	440	640
Annual number of large scale events/ parades planned and manned.	2	5
Annual number of concerts/ festivals planned and manned. Annual number of special events requiring police services or impacting police service levels.	25	25
On-time placement of all barricades, traffic controls, and safety devices for events the Town is responsible for setting up.	100%	100%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 373,021	\$ 420,537	\$ 516,159	\$ 95,622
Materials, Supplies, Services, etc.	83,483	90,181	110,004	19,823
Internal Service	53,777	87,441	101,279	13,838
Overhead Charge	67,119	85,805	137,258	51,453
Total Cost:	\$ 577,401	\$ 683,964	\$ 864,700	\$ 180,736
Cost Recovery	12,861	15,100	25,500	10,400
Net Cost:	\$ 564,540	\$ 668,864	\$ 839,200	\$ 170,336
Full-Time Equivalent	4.07	4.26	5.17	0.91

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Cemetery

Mission:

To provide adequate space, accurate records, and a peaceful, well maintained, setting for burials and those visiting gravesites.

Description:

This program provides interment services to deceased residents and non-residents, records management, and perpetual care of the Aspen Hills Cemetery.

Cost Recovery:

Fees

Community Values:

Principle 4.5 - Preserve historic structures and sites

Current Level of Service:

Cemetery deeds sold and processed within 3 days of receipt, 5 deeds sold annually. Ensure & maintain safe operations for digging and backfilling graves, safe access conditions for maintainers and visitors, building or repairing steps, ramps, retaining walls, etc. Maintain grounds - clean deposited sediment from grave sites, repair potholes in access roads, and landscape watering, pruning, etc.

Potential Consequences of Funding proposal at Lower Levels:

No known method to reduce LOS for cemetery deeds/ Reduced dates/times available for interments, as graves can only be prepped and filled during scheduled staff shift work hours/ Upkeep landscaping and access road maintenance activities reduced/ Postponed capital improvement activities save those for safety/ Reduced activities in this realm may create a backlog of needs and increased time/costs to return to a good state of repair after economic recovery is achieved.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Record new lot purchases within 10 business days	100%	100%
Ensure safe operations (maintenance, digging graves, pedestrian access, etc.) - number of incidents, injuries, or near-misses	0	0
Effective grounds upkeep - number of graves with sediment deposits	0	0
Effective grounds upkeep - number of potholes/other roadway issues	0	0
Semi-annual reporting and annual conditions report/budget request - provide for each calendar year by March 1 of the following year.	100%	100%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 32,915	\$ 35,513	\$ 47,967	\$ 12,454
Materials, Supplies, Services, etc.	26,108	31,211	45,210	13,999
Internal Service	10,867	17,287	21,556	4,269
Overhead Charge	5,923	7,246	12,755	5,509
Total Cost:	\$ 75,813	\$ 91,257	\$ 127,488	\$ 36,231
Cost Recovery	5,629	3,000	3,000	-
Net Cost:	\$ 70,184	\$ 88,257	\$ 124,488	\$ 36,231
Full-Time Equivalents	0.52	0.53	0.60	0.06

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Snow King Ice Center

Mission:
To provide and maintain an inviting, dynamic, year-round, multi-purpose public facility to support the recreational programming, and visitor conferencing.

Description:
This program is responsible for the operational contract management, leases, agreements and capital programs related to the Snow King Sports and Events Center facility, and Town owned property on Snow King Mountain.

Cost Recovery:
Facility lease payments.

Community Values:
Principle 4.4 - Enhance civic spaces, social functions, and environmental amenities to make Town a more desirable Complete Neighborhood.

Current Level of Service:
Leases, contracts, agreements proactively maintained and monitored. Proactive capital upgrades planned and performed to keep the facility in good condition for operability and public safety. Achieve sufficient cost recovery from lessees to sustain proper facility and grounds management.

Potential Consequences of Funding proposal at Lower Levels:
Reactive and delayed responses to leases, contracts, agreements/ Capital upgrades postponed save for those affecting safety and minimal operations/ Reduced activities in this realm may create a backlog of needs and increased time/ costs to return to a good state of repair after economic recovery is achieved.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
100% cost recovery from private entities	68%	102%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 4,976	\$ 5,286	\$ 10,827	\$ 5,541
Materials, Supplies, Services, etc.	91,069	100,087	115,073	14,986
Internal Service	4,563	9,029	10,592	1,563
Overhead Charge	895	1,079	2,879	1,800
Total Cost:	\$ 101,503	\$ 115,481	\$ 139,371	\$ 23,890
Cost Recovery	77,430	78,320	141,536	63,216
Net Cost:	\$ 24,073	\$ 37,161	\$ (2,165)	\$ (39,326)
Full-Time Equivalents	0.03	0.03	0.08	0.05

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Water Utility

Mission:

To protect the health, safety, and welfare of the community through the provision of safe, clean, and abundant water and water services.

Description:

This program operates and manages water treatment and distribution through maintenance of water wells, water distribution lines, booster stations, and fire hydrants as well as through education, inspection and enforcement of laws and agreements governing connection to the Town’s water system.

Cost Recovery:

User and Connection Fees.

Community Values:

Principle 1.2 - Preserve and enhance water and air quality. Principle 3.2 – Enhance suitable locations as Complete Neighborhoods

Current Level of Service:

Hydrants flushed biannually. Water taps performed within 48 hours of contractor notification. Well houses and booster stations inspected 7 days per wk.

Potential Consequences of Funding proposal at Lower Levels:

Hydrants flushed annually. Water taps performed within 96 hours of contractor notification. Well houses and booster stations inspected 3 days per week.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Maintain 100% compliance with all state personnel certifications.	100%	100%
Service and flush all hydrants 2x annually	1x%	2x%
Perform leak detection on 20% water system annually	50%	50%
Ensure a safe environment for staff - number of incidents/injury/damage.	0	0
Capital Improvement Plan updated every year by February 1	80%	100%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 547,464	\$ 606,177	\$ 707,818	\$ 101,641
Materials, Supplies, Services, etc.	283,174	301,597	486,671	185,074
Internal Service	101,329	150,220	206,048	55,828
Overhead Charge	98,507	123,682	188,224	64,542
Total Cost:	\$ 1,030,474	\$ 1,181,676	\$ 1,588,761	\$ 407,085
Cost Recovery	1,030,474	1,181,676	1,588,761	407,085
Net Cost:	\$ -	\$ -	\$ -	\$ -
Full-Time Equivalents	5.95	6.22	7.33	1.12

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Fleet Maintenance & Management

Mission:
 To ensure safe, effective, and efficient vehicles and equipment are available and maintained in order to support the provision of Town services in every area of Town government and to provide and maintain internal fuel supplies to run those vehicles.

Description:
 This program maintains, repairs, and manages vehicles for Town and County operations including but not limited to Police, TCSO, Public Works, Administration, Building, Fire, Transit, Park and Recreation as well as vehicles for St. John’s Hospital ambulatory fleet. This program also procures, provides and maintains fuel and fuel dispensing infrastructure for the Town and County.

Cost Recovery:
 Bill labor, parts, and fuel to user groups.

Community Values:
 Principle 2.3 - Reduce energy consumption through transportation. Principle 8.1 - Maintain current, coordinated service delivery

Current Level of Service:
 Inventory accounting performed accurately and timely, 1 month. Professional and timely service to 285 vehicles/equipment. 1-3 day turnaround with 95% customer satisfaction.

Potential Consequences of Funding proposal at Lower Levels:
 Inventory accounting performed inaccurately and less timely, 3 months/ Less timely service with 65% customer satisfaction.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Maintain accurate inventory count	80%	90%
Customer satisfaction rate	96%	96%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 655,888	\$ 729,346	\$ 767,636	\$ 38,290
Materials, Supplies, Services, etc.	1,453,523	1,677,453	1,949,825	272,372
Internal Service	120,511	178,486	211,781	33,295
Overhead Charge	118,016	148,813	204,131	55,318
Total Cost:	\$ 2,347,938	\$ 2,734,098	\$ 3,133,373	\$ 399,275
Cost Recovery	342,156	373,173	446,491	73,318
Net Cost:	\$ 2,005,782	\$ 2,360,925	\$ 2,686,882	\$ 325,957
Full-Time Equivalents	7.01	7.26	7.54	0.28

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Municipal Court

Mission:
 To serve the citizens of Jackson by administering justice in a fair, equitable, efficient, and respectful manner, and process all associated documentation so as to enhance public trust and community confidence.

Description:
 This program provides adjudication of municipal citations in a prompt, fair, equitable, efficient and respectful manner through recognition of the interests of the citizens in enforcement of local laws and also the recognition of the interest of defendants in receiving fair treatment and due process of law. This program also processes all paperwork and documentation associated with that adjudication.

Cost Recovery:
 Parking Ticket and Citation revenues.

Community Values:
 Principle 8.1— Maintain current, coordinated service delivery.

Current Level of Service:
 Parking notices mailed monthly; provide customer service backup at front desk

Potential Consequences of Funding proposal at Lower Levels:
 Parking notices mailed quarterly; provide no customer service backup at front desk; shift violations to circuit court and loss of revenue-

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Incarcerated individuals seen and released with 24 hours	100%	100%
Collection Rate	90%	100%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 308,383	\$ 342,522	\$ 357,042	\$ 14,520
Materials, Supplies, Services, etc.	18,339	25,526	33,735	8,209
Internal Service	37,862	54,336	65,081	10,745
Overhead Charge	55,489	69,887	94,945	25,058
Total Cost:	\$ 420,073	\$ 492,271	\$ 550,803	\$ 58,532
Cost Recovery	66,560	56,000	75,000	19,000
Net Cost:	\$ 353,513	\$ 436,271	\$ 475,803	\$ 39,532
Full-Time Equivalents	5.76	3.89	4.03	0.14

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Records Request Management

Mission:
 To preserve, protect and maintain Town records in order to ensure timely, comprehensive, equal access to information and documents.

Description:
 This program secures and archives records pursuant to local, grant, state, and federal record retention requirements and compiles and produces documents for transparency and equal access.

Cost Recovery:
 None.

Community Values:
 Principle 8.1. Maintain current, coordinated service delivery.

Current Level of Service:
 Records archived, requests satisfied, transparency and access provided pursuant to Federal/State laws

Potential Consequences of Funding proposal at Lower Levels:
 No known method to reduce level of service.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
Review and maintain records annually according to State statutes	Compliant	Compliant

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 213,047	\$ 293,969	\$ 320,048	\$ 26,079
Materials, Supplies, Services, etc.	31,598	59,696	66,819	7,123
Internal Service	32,546	53,955	67,356	13,401
Overhead Charge	38,334	59,980	85,107	25,127
Total Cost:	\$ 315,524	\$ 467,600	\$ 539,330	\$ 71,730
Cost Recovery	-	-	-	-
Net Cost:	\$ 315,524	\$ 467,600	\$ 539,330	\$ 71,730
Full-Time Equivalents	2.79	3.26	3.40	0.14

TOWN OF JACKSON FY2023 – PROGRAM BUDGET REPORT

Program:
Facilities Maintenance & Repair

Mission:
 To manage, clean, and maintain Town facilities and properties, internal security/control and HVAC systems and components, plumbing, and electrical systems as well as meet basic carpentry, painting, window and furniture/asset needs within facilities and contractor oversight needs.

Description:
 This program maintains Town buildings and facilities, including employee housing, through day-to-day management, general contracting oversight, custodial services oversight, and property management contracting oversight. This program also performs basic carpentry, plumbing, painting and electrical work.

Cost Recovery:
 Parking Garage and Vertical Harvest lease payments.

Community Values:
 Principle 2.4 - Increase energy efficiency in building. Principle 8.2 - Coordinate the provision of infrastructure and facilities needed for service delivery.

Current Level of Service:
 Proactive and timely replacement schedule of repair and maintenance of assets with 3-day turnaround. 95% customer satisfaction rate. 50% reduction in contract labor costs with facilities assistant on staff.

Potential Consequences of Funding proposal at Lower Levels:
 Delayed replacement schedule of repair and maintenance of assets with 14-day turnaround. 60% customer satisfaction rate. 125% increase in contract labor costs without facilities assistant on staff.

Performance Measures & Description	FY 2022 Estimate	FY 2023 Adopted
All R&M and capital improvement projects that were identified for the FY are completed.	90%	100%
Solutions for all unforeseen asset repair/maintenance issues are identified and communicated within 3 days	100%	100%

Proposed Budget Amount and Number of Full Time Employees				
Expenditures	Actual FY2021	Est. FY2022	Adopted FY2023	Change from FY2022
Personnel	\$ 242,703	\$ 263,052	\$ 342,361	\$ 79,309
Materials, Supplies, Services, etc.	480,903	489,103	595,343	106,240
Internal Service	39,452	66,202	79,606	13,404
Overhead Charge	43,670	53,672	91,041	37,369
Total Cost:	\$ 806,729	\$ 872,029	\$ 1,108,351	\$ 236,322
Cost Recovery	105,558	149,290	164,595	15,305
Net Cost:	\$ 701,171	\$ 722,739	\$ 943,756	\$ 221,017
Full-Time Equivalents	3.70	3.04	3.56	0.52



**Town of Jackson, Wyoming
Recommended Budget
Fiscal
Year 2022-2023
Volume II - Line Item Budget**

A Look at the Budget by Fund

One way of looking at the budget is by fund. A fund is a separate accounting entity created to account for specific revenue and expense activity. The Town of Jackson has several fund groupings, which are reviewed herein. The fund groupings are listed below:

Governmental Funds - funds generally used to account for tax-supported activities. There are five different governmental fund types, including a General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

- General Fund - one of five governmental fund types that typically serve as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds - used to account for the revenue derived from specific taxes or other earmarked revenue sources that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the Town include Affordable Housing, Parking Exactions, Park Exactions, Employee Housing, Animal Care, Lodging Tax Fund and the START Bus System.
- Capital Projects Funds - established to account for resources used for the acquisition and construction of capital facilities by the Town, except those financed by proprietary funds. Capital Projects funds of the Town include those financed with a portion of the 5th Cent sales tax, Specific Purpose Excise Taxes (2006, 2010, 2014, 2016, and 2019), and Intergovernmental (grants, state shared, etc.).
- Debt Service Funds – are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest. Town has no outstanding general long-term debt.
- Permanent Funds – used to account for and report resources that are restricted to the extent that only earnings, and not

principal, may be used for purposes that support governmental programs.

Proprietary Funds are funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: Enterprise funds and Internal Service funds.

- Enterprise Funds - established to account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the Town include the Water and Sewage Utilities.
- Internal Service Funds - used to account for the financing of centralized services to different funds and Town departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the Town include the Employee Insurance (health benefits), Fleet Management, Central Equipment, and Information Technology (IT) Services Funds.

General Fund

The General Fund is the Town's main principal fund, which accounts for all resources and services that are not required by law or management practice to be accounted for in another fund. Currently, the General Fund accounts for revenues by type (i.e. taxes, licenses and permits, fines and forfeitures, charges for services, etc.) and expenditures by function (i.e. general government, public safety, etc.). Functions are divided into departments such as the police department, public works, planning, etc. Some larger departments are divided into divisions (police patrol, investigations). The state-shared 4% sales tax and the 1% local option sales tax combined are the largest sources of revenue in the General Fund, accounting for about **78%** of total General Fund operating revenues. The General Fund's largest operating expenditure is personnel (employee wages and benefits) comprising approximately 28% of total fund uses. Transfers out account for 42% of total fund uses.

A Look at the Budget by Fund

The General Fund includes the following functions: 1) General Government; 2) Public Safety; 3) Public Works; 4) Community Health & Human Services; 5) Community Initiatives; 6) Culture and Recreation; 7) General Unallocated.

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
REVENUES , EXPENDITURES, & CHANGES TO FUND BALANCE**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Beginning Fund Balance	\$ 8,675,266	\$ 12,143,890	\$ 18,007,479	\$ 18,007,479	\$ 19,300,695	\$ 19,300,695		
Revenues:								
Taxes	8,201,317	8,513,951	9,321,898	11,582,977	12,504,219	12,504,219	-	8.0%
Licenses & Permits	1,188,733	1,417,597	1,279,143	1,702,172	1,318,843	1,318,843	-	-22.5%
Intergovernmental	10,904,908	15,781,784	12,440,525	14,250,042	15,373,338	15,370,213	(3,125)	7.9%
Charges for Services	653,183	667,508	660,549	649,362	726,000	726,000	-	11.8%
Fines & Forfeitures	332,750	332,799	350,000	280,000	375,000	375,000	-	33.9%
Miscellaneous Revenue	579,935	259,072	370,463	295,051	569,923	569,923	-	93.2%
Total Revenue	21,860,826	26,972,711	24,422,578	28,759,604	30,867,323	30,864,198	(3,125)	7.3%
Transfers In	3,743,957	975,090	1,515,945	1,515,945	2,290,427	2,124,265	(166,162)	40.1%
Total Sources	25,604,783	27,947,801	25,938,523	30,275,549	33,157,750	32,988,463	(169,287)	9.0%
Expenditures:								
General Government	4,841,690	4,653,404	6,178,582	5,810,865	6,583,929	6,579,408	(4,521)	13.2%
Public Safety	7,546,614	6,995,733	9,226,741	9,058,654	10,095,920	8,498,276	(1,597,644)	-6.2%
Public Works	2,464,442	2,019,428	2,880,713	2,728,396	3,611,799	3,113,634	(498,165)	14.1%
Community Health & Human Services	792,600	855,452	1,114,659	1,114,659	1,246,307	1,091,340	(154,967)	-2.1%
Community Initiatives	244,311	221,024	293,300	283,300	426,450	394,710	(31,740)	39.3%
Culture & Recreation	1,682,484	1,653,806	1,430,166	1,429,707	1,376,772	1,203,050	(173,722)	-15.9%
General Unallocated	250,110	1,846,438	327,562	401,066	1,963,422	1,963,422	-	389.6%
Total Expenditures	17,822,251	18,245,285	21,451,723	20,826,647	25,304,599	22,843,840	(2,460,759)	9.7%
Transfers Out	4,313,908	3,838,927	8,155,686	8,155,686	14,436,041	16,768,785	2,332,744	105.6%
Total Uses	22,136,159	22,084,212	29,607,409	28,982,333	39,740,640	39,612,625	(128,015)	36.7%
Ending Fund Balance	\$ 12,143,890	\$ 18,007,479	\$ 14,338,593	\$ 19,300,695	\$ 12,717,805	\$ 12,676,533		
Change in Fund Balance	3,468,624	5,863,589	(3,668,886)	1,293,216	(6,582,890)	(6,624,162)		

General Fund Revenues

General taxes consist of the one percent local option sales tax (5th Cent) and franchise taxes on the gross sales of electricity, gas, cable, trash, telephone, and recycling service in Town. Because the Town has 46% of the County’s population, the local option tax is split 46% for the Town and 54% for the County. The 5th Cent sales tax supports General Fund operations and capital projects. Historically, the General Fund retains 50% of the 5th Cent to support operations and

the remaining 50% is transferred to the Capital Projects Fund to fund projects. Both the state-wide and optional local sales taxes are projected to increase by 8% over the 2022 estimate. Most franchise taxes are calculated at 10% of the gross sales of the particular service provided within the community by private entities. As a group, franchise taxes are estimated to remain consistent with FY2022 estimates.

General Taxes	FY2020 Actual	FY2021 Actual	FY2022 Amended	FY2022 Estimated	FY2023 Requested	FY2023 Recomm'd	% Change FY22 Est.
1% Local Sales & Use Tax	\$ 7,317,316	\$ 7,639,569	\$ 8,130,593	\$ 10,053,817	\$ 10,858,122	\$ 10,858,122	8.0%
Lodging Tax - General	280,919	299,747	306,028	585,384	643,922	643,922	10.0%
Property Taxes	-	-	252,000	252,000	302,400	302,400	20.0%
Motor Vehicle Fees	-	-	50,000	40,000	40,000	40,000	0.0%
Franchise Tax-Electric	182,188	177,895	177,895	204,580	204,580	204,580	0.0%
Franchise Tax-Gas&Propane	69,520	62,886	62,886	62,886	62,886	62,886	0.0%
Franchise Tax-Cable	131,603	122,892	128,000	125,000	128,000	128,000	2.4%
Franchise Tax-Trash	194,526	187,095	190,187	220,000	220,000	220,000	0.0%
Franchise Tax-Phone	24,004	22,503	22,523	22,523	22,523	22,523	0.0%
Franchise Tax-Small Cell	-	-	-	15,000	20,000	20,000	33.3%
Franchise Tax-Recycling	1,241	1,364	1,786	1,787	1,786	1,786	-0.1%
Total	\$ 8,201,317	\$ 8,513,951	\$ 9,321,898	\$ 11,582,977	\$ 12,504,219	\$ 12,504,219	8.0%

Licenses and Permits revenues are primarily business licenses, liquor licenses and building permits. These three will account for 75% of the total \$994,943 budgeted for all licenses and permits. Building permits are impacted by external economic factors and internal development policies adopted by elected Town officials. Other licenses include contractor and animal licenses and other permits include development, rodeo contract, and grading. While individual fees were increased, the budget shows a 23% decrease due to a couple large permits issued in FY2022.

are then distributed to local governments. Wyoming distributes 31% of the 4% state sales taxes generated locally and varying percentages of gasoline, cigarette, and severance taxes to municipalities throughout the state. The State also distributes a portion of its federal mineral royalties to local governments.

Intergovernmental revenues typically come from federal, state, and county governments. Some of the revenues are passed through other governmental units, such as federal grants awarded to states, which

Wyoming legislators biennially pass legislation distributing state-shared revenues to Wyoming local governments. “Over-the-cap” state-shared revenues for 2023 are forecast to be \$289,487. This is \$29,913 more than FY2022. These “over-the-cap” revenues will be used for capital projects. Given the fiscal status of the state, this funding source may decrease for the foreseeable future.

A Look at the Budget by Fund

	FY2020	FY2021	FY2022	FY2022	FY2023	FY2023	% Change
Intergovernmental	Actual	Actual	Amended	Estimated	Requested	Recomm'd	FY22 Est.
4% State Sales & Use Tax	8,937,671	9,344,731	9,872,765	12,337,758	13,324,779	13,324,779	8.0%
Gasoline Tax	463,352	440,152	438,621	417,017	417,017	417,017	0.0%
Cigarette Tax	21,525	19,843	19,575	19,575	19,575	19,575	0.0%
Severance Tax	356,362	355,797	356,362	355,797	355,797	355,797	0.0%
Federal Mineral Royalties	547,574	549,950	547,574	549,950	549,950	549,950	0.0%
Lottery Distribution	31,198	34,325	30,000	30,000	30,000	30,000	0.0%
State/Federal Grants - Police	24,301	20,163	28,200	24,840	18,706	18,706	-24.7%
Victim Services Grant	135,949	117,186	124,868	124,868	124,868	124,868	0.0%
County Reimburse - Joint Depts.	366,979	329,940	372,560	390,237	532,646	529,521	35.7%
Homeland Security Grants	19,997	-	-	-	-	-	---
CARES and ARPA Grants	-	4,569,697	650,000	-	-	-	---
Total	\$ 10,904,908	\$ 15,781,784	\$ 12,440,525	\$ 14,250,042	\$ 15,373,338	\$ 15,370,213	7.9%

Charges for services for the Town are 2% of total fund revenues. The Town charges for water and sewage services, which are accounted for in separate enterprise funds. Further, Teton County provides revenue generating parks and recreation services to the Town. The Town reimburses the county for its share of expenses after revenues are subtracted.

Charges for services includes plan review fees, cemetery fees, vehicle inspections, false alarm response income, and police services. In 2012, the Jackson Hole Airport started reimbursing the Town annually for police protection services. FY2023 amount increases to \$595,000. The school district has historically reimbursed the Town \$65,000 annually for one school resource officer.

Fines and forfeitures account for approximately 1% of the Town's budgeted revenues. The license plate recognition system (LPR) provides more effective parking enforcement.

Miscellaneous revenues account for approximately 1.7% of the Town's budgeted revenues. The current yield on 2-year U.S. Treasuries has increased to approximately 2.50%. Therefore, interest earnings are estimated to increase significantly from 2022 across all funds. Miscellaneous revenues also include \$291,682 in facility and property lease revenues.

	FY2020	FY2021	FY2022	FY2022	FY2023	FY2023	% Change
Summary	Actual	Actual	Amended	Estimated	Requested	Recomm'd	FY22 Est.
Charges for Services	\$ 653,183	\$ 667,508	\$ 660,549	\$ 649,362	\$ 726,000	\$ 726,000	11.8%
Fines & Forfeitures	332,750	332,799	350,000	280,000	375,000	375,000	33.9%
Miscellaneous	579,935	259,072	370,463	295,051	569,923	569,923	93.2%
Total	\$ 1,565,868	\$ 1,259,379	\$ 1,381,012	\$ 1,224,413	\$ 1,670,923	\$ 1,670,923	36.5%

Joint Departments

The Town and County partner in providing single source services to its residents and visitors. The Town provides START Bus (Special Revenue Fund), Victim Services, and Animal Shelter services. The County provides Fire/EMS, Communication (Dispatch), Pathways,

Parks & Recreation, and Affordable Housing services. The costs of these services (net of revenues) have been historically shared 45% by the Town and 55% by the County based on 2010 Census. This changes to 46% Town and 54% County on July 1, 2022 based on the 2020 Census.

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
EXPENDITURES BY FUNCTION AND DEPARTMENT - OPERATIONS**

Provider	FY2020 Actual	FY2021 Actual	FY2022 Amended	FY2022 Estimated	FY2023 Requested	FY2023 Recomm'd	FY2022 Difference	% Change FY22 EST.
Town								
START Bus System	\$ 457,099	\$ 400,194	\$ 677,352	\$ 309,170	\$ 1,434,656	\$ 1,231,400	(203,256)	298.3%
Victim Services	65,326	58,437	100,620	101,003	95,445	95,460	14	-5.5%
Animal Shelter/Control	69,045	98,112	111,532	115,366	148,371	148,387	16	28.6%
Total Town	\$ 591,469	\$ 556,743	\$ 889,504	\$ 525,539	\$ 1,678,473	\$ 1,475,247	\$ (203,226)	180.7%
County								
Fire/EMS	1,782,914	1,620,890	2,026,648	2,026,648	2,435,091	2,104,298	(330,793)	3.8%
Communications Center	276,159	435,299	564,170	564,170	805,802	805,802	-	42.8%
Affordable Housing Operations	258,939	251,901	480,444	480,444	381,776	381,776	-	-20.5%
Parks & Recreation	1,596,822	1,561,681	1,661,281	1,661,281	1,786,057	1,629,042	(157,015)	-1.9%
Pathways Operations	70,613	78,941	98,295	98,295	114,872	98,162	(16,710)	-0.1%
Planning	47,743	47,743	222,663	109,500	136,332	136,332	-	24.5%
Total County	\$ 4,033,190	\$ 3,996,455	\$ 5,053,501	\$ 4,940,338	\$ 5,659,930	\$ 5,155,412	\$ (504,518)	4.4%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
EXPENDITURES BY FUNCTION AND DEPARTMENT - CAPITAL**

Provider	FY2020 Actual	FY2021 Actual	FY2022 Amended	FY2022 Estimated	FY2023 Requested	FY2023 Recomm'd	Difference Difference	% Change FY22 EST.
Town								
START Bus System	\$ 474,415	\$ -	\$ 812,386	\$ 1,180,568	\$ 1,336,331	\$ 1,336,331	-	13.2%
Total Town	\$ 474,415	\$ -	\$ 812,386	\$ 1,180,568	\$ 1,336,331	\$ 1,336,331	\$ -	13.2%
County								
Fire/EMS	143,509	1,710,000	853,278	853,278	1,913,502	1,023,220	(890,282)	19.9%
Communications Center	-	-	-	-	503,532	503,532	(503,532)	---
Affordable Housing *	1,396,160	288,097	1,000,000	-	1,000,000	1,000,000	-	---
Parks & Recreation	1,759,997	338,075	451,406	451,406	4,270,180	6,630,000	2,359,820	1368.7%
Pathways *	75,966	66,095	248,523	177,000	214,319	214,319	-	21.1%
Total County	\$ 3,375,632	\$ 2,402,267	\$ 2,553,207	\$ 1,481,684	\$ 7,901,533	\$ 9,371,071	\$ 966,006	498.5%

Note: this represents the Town's 45% match for FY2017 - FY2022 and 46% for FY2023

* Affordable Housing and Pathways - capital projects are not shared, each entity fully funds their capital projects

Fund Balance

The fiscal year 2023 recommended budget for the General Fund includes a single, one-time transfer of \$9,827,000 to the Capital Projects Fund. The recommended budget reduces the fund balance \$6,624,162.

RECOMMENDED BUDGET FOR FISCAL YEAR 2023

Beginning Fund Balance		\$ 19,300,695
Sources of Funds:		
Revenues	\$ 30,864,198	
Recurring Transfers In	2,124,265	
Non-recurring Transfer In	-	
Total Sources		32,988,463
Use of Funds:		
Expenditures	22,843,840	
Recurring Transfers Out	6,941,785	
Non-recurring Transfers Out	9,827,000	
Total Uses		39,612,625
Total Change in Fund Balance		\$ (6,624,162)
Net Operating Surplus (Deficit)		\$ 3,202,838
Fund Balance as % of Total Expenditures		32%

- General Fund net operating revenue shall equal or exceed net operating expenditures. Net operating revenue is defined as total revenue plus any recurring transfers-in for allocated services. Net operating expenditures are defined as total expenditures plus recurring transfers-out to the Affordable Housing Fund.

- Due to the General Fund’s reliance on elastic revenue sources and the historical uncertainty surrounding expenditures, the annual General Fund unreserved ending fund balance target is 25% of that year’s estimated net operating expenditures. However, General Fund unreserved ending fund balance will always equal or exceed at least 20% of the prior year’s net operating expenditures.

Fund balances are important indicators of the Town’s fiscal health and management’s stewardship. Spending fund balances for on-going operations leads to suboptimal decision making by both policy makers and managers. Additionally, fund balances allow the Town to respond to unexpected events.

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes.

Affordable Housing Fund

The Affordable Housing Fund accounts for housing developer exactions to be used for the purpose of creating additional affordable and employee housing units. In fiscal year 2017, the fund contributed \$2,100,000 to purchase land which will be leased to the Jackson Hole Community Housing Trust for 50 years to construct the Redmond Street Rental Project. The fund contributed \$1,025,440 in FY2019 and \$1,396,160 in FY2020 to housing supply plan projects.

For FY 2023, the fund will contribute \$381,776 to the Jackson/Teton County Affordable Housing Department. \$1M has been budgeted but unallocated towards a specific housing project. Projected fund balance at the end of fiscal year 2023 is \$4,123,937. This fund balance can be used to purchase property on which restricted workforce housing will be built in accordance with the Housing Action Plan and Annual Housing Supply Plan and is available for Town Council to appropriate.

Parking Exactions Fund

The Parking Exactions Fund accounts for developer parking exactions that are restricted for the purchase of land for parking or for development of parking facilities. Projected fund balance at the end of fiscal year 2023 is \$1,668,980.

Parks Exactions Fund

The Parks Exactions Fund accounts for developer exactions to be used for the purchase of land for parks and pathways or for the construction of park amenities and pathways. \$175,000 is budgeted for May Park. Projected fund balance at the end of fiscal year 2023 is \$196,628.

Employee Housing Fund

The Employee Housing Fund accounts for the rental income and rental costs associated with the Town's employee housing program. Operating surpluses, where rents exceed costs of maintenance, are expected to occur and are expected to be retained within the Employee Housing Fund to cover possible future operating deficits, fund long-term maintenance and to expand the program in future years. In 2008, the Town contributed \$1.8 million to Jackson Hole Community Housing Trust, securing six permanent slots for Town employees. In fiscal year 2014, the employee housing fund contributed \$1,200,790 (along with an additional \$450,000 from the affordable housing fund) to purchase land which will be leased to the Teton County Housing Trust for 99 years. The Town will receive three additional rental/purchase first rights of refusal for the developed units. With completion of West Snow King Housing and it's 26 units, the Town now owns 47 units. The projected ending fund balance for fiscal year 2023 is \$2,103,270.

Animal Care Fund

The Animal Care Fund is primarily supported by donations for specific animal shelter needs. The projected ending fund balance for fiscal year 2023 is \$473,017.

Lodging Tax Fund

The Lodging Tax Fund accounts for the 30% visitor impact services portion of lodging tax collections. The recommended budget includes a projected 10% increase over the FY 2022 estimate. The FY 2023 recommended budget funds a portion the Town's 45% share of START, Parks and Recreation, and Pathway departments. Projected fund balance at the end of fiscal year 2023 is \$396,402.

START Bus System Fund

The START Bus System Fund accounts for the revenue and expenditures, both operational and capital, associated with the START Bus Transit System.

The financial policies and goals currently established for START Bus System Fund are as follows:

- The target for the START Bus System Fund balance is 15% of annual operating expenditures. Operating expenditures are defined as all non-capital expenditures plus the indirect cost allocation transfer to the General Fund.
- The Lodging Tax funds the majority of START operating shortfall.

The projected ending fund balance for fiscal year 2023 is \$1,313,207, approximately 16% of operating expenditures. Transit operations are particularly sensitive to changes in fuel prices and parts. FY2023 includes a significant service increase from FY2022 service levels. For the fiscal year 2023, subsidies from Town and from Teton County are \$2,567,731 and \$2,382,238 respectively. The Town is contributing more than the customary 46% to account for its share of the BUILD grant. Additionally, START is budgeting federal and state revenues for bus acquisitions.

Capital Project Funds

The Capital Project Funds section contains revenue budgets and expenditure appropriations for all capital project funds and the departments within those funds. Capital Project Funds are designed to account for funds that are legally restricted or locally designated to specific capital projects.

Capital Projects Fund (5th Cent)

The Capital Projects Fund accounts for the financing and procurement of design/construction of capital improvements not accounted for in other capital project funds or proprietary funds. The major on-going source of revenue for the Capital Projects Fund is derived from the “5th-cent” transfer of sales tax from the General Fund. Other revenues include SPET revenues and state and federal grants. The financial policies and goals currently established for Capital Projects Fund are as follows:

- The Capital Projects Fund historically receives a portion of the 1% Local Option Tax (5th cent) from the General Fund on an annual basis. For FY 2023, the annual transfer consists of 50% of the 1% local option tax collected. The budget also includes an additional, one-time \$9.8M transfer from the General Fund to the Capital Fund to account for several significant project increases.
- A Five-Year Capital Improvements Plan will be adopted and updated annually and will include all projects that anticipate funding from the 1% Local Option Tax (5th-cent), the Specific Purpose Excise Tax (6th cent), other capital project funds, the Utility Funds, and all developer exactions.
- The projected ending fund balance for fiscal year 2023 is \$2,064,959

The Town’s Five-Year Capital Improvements Plan is a separate document with separate request and approval processes.

2006 Specific Purpose Excise Tax (SPET) Fund

The 2006 SPET Fund accounts for the 2006 authorization of Specific Purpose Excise Tax (6th-cent sales tax) revenue that is restricted to general parking and pedestrian projects. The fiscal year 2023 budget is projected to close out the fund.

2010 Specific Purpose Excise Tax (SPET) Fund

The 2010 SPET Fund accounts for the 2010 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to the START facility (\$3.25M), pedestrian improvements (\$1M) and energy projects (\$3.79M). The fiscal year 2023 ending fund balance is projected at \$128,708. Remaining funds are only available to fund energy projects.

2014 Specific Purpose Excise Tax (SPET) Fund

The 2014 SPET Fund accounts for the 2014 authorization of Specific Purpose Excise Tax (6th cent sales tax) revenue that is restricted to projects related to Fire/EMS (\$2.5M), specific street projects (\$3.25M), as well as pathway (\$3.5M) and Town storm water projects (\$250K). The fiscal year 2023 ending fund balance is projected at \$3,345,789.

2016 Specific Purpose Excise Tax (SPET) Fund

The 2016 SPET Fund accounts for the 2016 authorization of Specific Purpose Excise Tax (6th-cent sales tax) revenue that is restricted to mitigation for the West Broadway Landslide. Landslide mitigation was completed in the fall of 2018. Ongoing expenditures will include monitoring the landslide. The fiscal year 2023 ending fund balance is projected at \$310,697.

2019 Specific Purpose Excise Tax (SPET) Fund

The 2019 SPET Fund accounts for the latest authorization of Specific Purpose Excise Tax (6th-cent sales tax) revenue that is restricted to Core Services Vehicle Maintenance Facility (\$18.5M), Town of Jackson Downtown Water Quality Improvement Infrastructure – Cache Creek Project (\$2M), and Gregory Lane – Street, Stormwater and Sewer Infrastructure, and Safe Route to School (\$8.5). The fiscal year 2023 ending fund balance is projected at \$4,554,578.

Enterprise Funds

The Water and Sewage Utility Funds operate as enterprise, or business-type, funds that account for resources used to provide water and sanitary sewer service. The Town develops, records, monitors, and reports its budget on a modified accrual basis for all funds, including the Utility Funds. The budgets for the Utility Funds are produced in a manner similar to those of the General Fund, Special Revenue Funds, and Capital Project Funds. This allows certain Utility Fund transactions, such as asset purchases and principle payments on debt, to be recorded as expenses and to be subject to appropriation.

The working capital in the Water Utility Fund is projected to decrease by \$125,217 during fiscal year 2023. The working capital in the Sewage Utility Fund is projected to decrease by \$834,048 during fiscal year 2023. The projected ending working capital balance for the Water Utility Fund at the end of fiscal year 2023 is \$6,834,922. The projected ending working capital balance for the Sewage Utility Fund at the end of fiscal year 2023 is \$4,988,547.

In FY2021, a comprehensive rate and capacity study was completed to develop a rate structure that incorporates current service expansion and plan for future growth 20-30 years from now. These rates were effective July 1, 2021 to coincide with the FY2022 budget. The Utility Funds currently have sufficient working capital balance reserves (\$11.8 million, combined after FY2023).

Internal Service Funds

This proprietary fund-type may be used to report any activity that provides goods and services to other funds, departments, or agencies of the primary government (Town of Jackson), or to other governments, on cost-reimbursement basis. The Town has four internal service funds: Employee Insurance Fund, Fleet Management Fund, Information Technology Services Fund, and Central Equipment Fund.

Employee Insurance Fund

The Employee Insurance Fund accounts for all costs of the employee health insurance plan. Employee Insurance Fund revenue is generated from charges to all funds containing employee benefit costs: General, START Bus System, Water Utility, Sewage Utility, and Fleet Management. The charges correspond to the amount of each fund’s employee health care costs. This funding method attempts to moderate the annual fluctuations to each fund for employee health care expenditures.

The fiscal year 2023 budget projects a 5% increase in plan member coverage costs compared to the FY 2022 estimate. Because of a healthy fund balance, the health plan internal charge rate to the respective funds are maintained at FY2022 levels.

The projected fiscal year 2023 ending fund balance of \$1,601,008 is sufficient to meet all “stop loss” insurance requirements.

Fleet Management Fund

The Fleet Management Fund provides fuel and maintenance services to both the Town and County. The largest customer is the START Bus System. The fund maintains fuel and parts inventories and employees a fleet manager and five mechanics. The projected FY 2023 ending fund balance is \$52,657.

Central Equipment Fund

The Central Equipment Fund accounts for the accumulation of resources to be used for the replacement of vehicles and heavy equipment.

The financial policies and goals currently established for Central Equipment Fund are as follows:

- The target for the Central Equipment Fund shall allow for the timely replacement equipment as projected over a ten year planning horizon.
- Annual contributions from participating divisions shall be equal to the annual depreciation calculated on the acquired equipment plus an inflation factor.

The estimated value of all vehicles and heavy equipment (excluding START Bus System and enterprise funds) is approximately \$5.1 million. Accumulated depreciation on central equipment fund assets is approximately \$2.5 million. The recommended budget purchases 9 vehicles and 1 piece of equipment totaling \$827,400. The projected ending working capital balance for the Central Equipment Fund at the end of fiscal year 2023 is \$648,892.

Information Technology (IT) Services Fund

The IT Services Fund pools IT related costs and distributes them to each division by user. Pooled costs include hardware, software, communications, and contract maintenance costs. Personnel costs remain in the general government function of the General Fund.

The financial policies and goals currently established for IT Services Costs are as follows:

- The target for the IT Services Fund unreserved fund balance shall allow for the timely replacement of hardware and software as projected over a five year planning horizon.
- Annual contributions from participating divisions shall be equal to the annual depreciation for hardware and software plus communications and contract maintenances costs distributed to related division by the number of users.

The fund balance continues to lag as a result of new, first-time capital purchases to maintain current with changing technology. Therefore, internal rates were increased by approximately 16% to enable the fund to be self-sufficient. Upgrading the License Plate Recognition system at a cost of \$220,000 is the major project scheduled for FY2023. The projected ending fund balance for the IT Services Fund at the end of fiscal year 2023 is \$804,766.

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
ALL FUNDS - FINANCIAL SOURCES AND USES

DESCRIPTION	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL FUNDS
Beginning Fund Balance	\$19,300,695	\$11,597,466	\$19,076,283	\$12,782,734	\$ 3,445,071	\$ 66,202,249
Revenues:						
Taxes	12,504,219	1,931,766	5,409,642	-	-	19,845,627
Licenses & Permits	1,318,843	301,000	-	-	-	1,619,843
Intergovernmental	15,370,213	15,127,593	1,314,238	-	-	31,812,044
Charges for Services	726,000	2,419,385	-	6,104,725	7,140,781	16,390,891
Fines & Forfeitures	375,000	-	-	-	-	375,000
Miscellaneous Revenue	569,923	781,846	318,672	212,320	61,547	1,944,308
Total Revenues	30,864,198	20,561,590	7,042,552	6,317,045	7,202,328	71,987,713
Transfers In	2,124,265	3,999,507	15,256,061	750,000	-	22,129,833
Total Sources	32,988,463	24,561,097	22,298,613	7,067,045	7,202,328	94,117,546
Expenditures:						
General Government	6,579,408	581,732	6,106,151	-	4,310,450	17,577,741
Public Safety	8,498,276	45,000	2,073,742	-	420,400	11,037,418
Public Works	3,113,634	-	14,657,537	6,261,258	2,613,580	26,646,009
Community Health & Human Services	1,091,340	-	-	-	-	1,091,340
Community Initiatives	394,710	1,435,776	-	-	-	1,830,486
Transit	-	20,881,711	-	-	-	20,881,711
Culture & Recreation	1,203,050	760,000	6,844,319	-	-	8,807,369
Debt Service	-	-	-	66,970	-	66,970
General Unallocated	1,963,422	-	-	-	-	1,963,422
Total Expenditures	22,843,840	23,704,219	29,681,749	6,328,228	7,344,430	89,902,466
Transfers Out	16,768,785	2,178,903	1,288,417	1,698,082	195,646	22,129,833
Total Uses	39,612,625	25,883,122	30,970,166	8,026,310	7,540,076	112,032,299
Ending Fund Balance	\$ 12,676,533	\$ 10,275,442	\$ 10,404,730	\$ 11,823,469	\$ 3,107,322	\$ 48,287,496
Change in Fund Balance	(6,624,162)	(1,322,024)	(8,671,553)	(959,265)	(337,748)	(17,914,753)

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
SPECIAL REVENUE FUNDS**

DESCRIPTION	AFFORDABLE HOUSING	PARKING EXACTIONS	PARK EXACTIONS	EMPLOYEE HOUSING	ANIMAL CARE	LODGING TAX	START BUS	TOTAL
Beginning Fund Balance	\$ 3,905,637	\$ 1,544,980	\$ 350,528	\$ 2,179,942	\$ 492,817	\$ 946,402	\$ 2,177,160	\$ 11,597,466
Revenues:								
Taxes	-	-	-	-	-	1,931,766	-	1,931,766
Licenses & Permits	150,000	101,000	50,000	-	-	-	-	301,000
Intergovernmental	-	-	-	-	-	-	15,127,593	15,127,593
Charges for Services	-	-	-	-	-	-	2,419,385	2,419,385
Miscellaneous Revenue	68,300	27,000	6,100	586,646	60,200	16,600	17,000	781,846
Total Revenue	218,300	128,000	56,100	586,646	60,200	1,948,366	17,563,978	20,561,590
Transfers In	1,431,776	-	-	-	-	-	2,567,731	3,999,507
Total Sources	1,650,076	128,000	56,100	586,646	60,200	1,948,366	20,131,709	24,561,097
Expenditures:								
General Government	-	-	-	581,732	-	-	-	581,732
Public Safety	-	-	-	-	45,000	-	-	45,000
Community Development	1,431,776	4,000	-	-	-	-	-	1,435,776
Transit	-	-	-	-	-	-	20,881,711	20,881,711
Culture & Recreation	-	-	210,000	-	-	550,000	-	760,000
Total Expenditures	1,431,776	4,000	210,000	581,732	45,000	550,000	20,881,711	23,704,219
Transfers Out	-	-	-	81,586	35,000	1,948,366	113,951	2,178,903
Total Uses	1,431,776	4,000	210,000	663,318	80,000	2,498,366	20,995,662	25,883,122
Ending Fund Balance	\$ 4,123,937	\$ 1,668,980	\$ 196,628	\$ 2,103,270	\$ 473,017	\$ 396,402	\$ 1,313,207	\$ 10,275,442
Change in Fund Balance	218,300	124,000	(153,900)	(76,672)	(19,800)	(550,000)	(863,953)	(1,322,025)

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
CAPITAL PROJECTS FUNDS**

DESCRIPTION	CAPITAL PROJECTS	2006 SPET	2010 SPET	2014 SPET	2016 SPET	2019 SPET	TOTAL
Beginning Fund Balance	\$ 3,326,717	\$ 252,536	\$ 160,908	\$ 3,288,289	\$ 325,397	\$11,722,436	\$19,076,283
Revenues:							
General Taxes	-	-	-	-	-	5,409,642	5,409,642
Intergovernmental	1,214,238	-	-	-	-	100,000	1,314,238
Miscellaneous Revenue	165,572	-	2,800	57,500	5,300	87,500	318,672
Total Revenue	1,379,810	-	2,800	57,500	5,300	5,597,142	7,042,552
Transfers In	15,256,061	-	-	-	-	-	15,256,061
Total Sources	16,635,871	-	2,800	57,500	5,300	5,597,142	22,298,613
Expenditures:							
General Government	6,106,151	-	-	-	-	-	6,106,151
Public Safety	2,073,742	-	-	-	-	-	2,073,742
Public Works	1,585,000	252,537	35,000	-	20,000	12,765,000	14,657,537
Culture and Recreation	6,844,319	-	-	-	-	-	6,844,319
Total Expenditures	16,609,212	252,537	35,000	-	20,000	12,765,000	29,681,749
Transfers Out	1,288,417	-	-	-	-	-	1,288,417
Total Uses	17,897,629	252,537	35,000	-	20,000	12,765,000	30,970,166
Ending Fund Balance	\$ 2,064,959	\$ (1)	\$ 128,708	\$ 3,345,789	\$ 310,697	\$ 4,554,578	\$ 10,404,730
Change in Fund Balance	(1,261,758)	(252,537)	(32,200)	57,500	(14,700)	(7,167,858)	(8,671,553)

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
ENTERPRISE FUNDS**

DESCRIPTION	WATER UTILITY	SEWAGE UTILITY	TOTAL
Beginning Fund Balance	\$ 6,960,139	\$ 5,822,595	\$ 12,782,734
Revenues:			
Charges for Services	3,145,339	2,959,386	6,104,725
Miscellaneous Revenue	130,800	81,520	212,320
Total Revenue	3,276,139	3,040,906	6,317,045
Transfers In	375,000	375,000	750,000
Total Sources	3,651,139	3,415,906	7,067,045
Expenditures:			
Public Works	2,860,345	3,400,913	6,261,258
Debt Service	66,970	-	66,970
Total Expenditures	2,927,315	3,400,913	6,328,228
Transfers Out	849,041	849,041	1,698,082
Total Uses	3,776,356	4,249,954	8,026,310
Ending Fund Balance	\$ 6,834,922	\$ 4,988,547	\$ 11,823,469
Change in Fund Balance	(125,217)	(834,048)	(959,265)

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES
INTERNAL SERVICE FUNDS**

DESCRIPTION	EMPLOYEE INSURANCE	FLEET MANAGEMENT	CENTRAL EQUIPMENT	IT SERVICES	TOTAL
Beginning Fund Balance	\$ 1,916,079	\$ 155,996	\$ 820,945	\$ 552,051	\$ 3,445,071
Revenues:					
Charges for Services	2,827,035	2,142,541	639,700	1,531,505	7,140,781
Miscellaneous Revenue	33,500	2,700	15,647	9,700	61,547
Total Revenue	2,860,535	2,145,241	655,347	1,541,205	7,202,328
Transfers In	-	-	-	-	-
Total Sources	2,860,535	2,145,241	655,347	1,541,205	7,202,328
Expenditures:					
General Government	2,979,960	-	42,000	1,288,490	4,310,450
Public Safety	-	-	420,400	-	420,400
Public Works	-	2,248,580	365,000	-	2,613,580
Total Expenditures	2,979,960	2,248,580	827,400	1,288,490	7,344,430
Transfers Out	195,646	-	-	-	195,646
Total Uses	3,175,606	2,248,580	827,400	1,288,490	7,540,076
Ending Fund Balance	\$ 1,601,008	\$ 52,657	\$ 648,892	\$ 804,766	\$ 3,107,322
Change in Fund Balance	(315,071)	(103,339)	(172,053)	252,715	(337,748)

MAJOR REVENUES

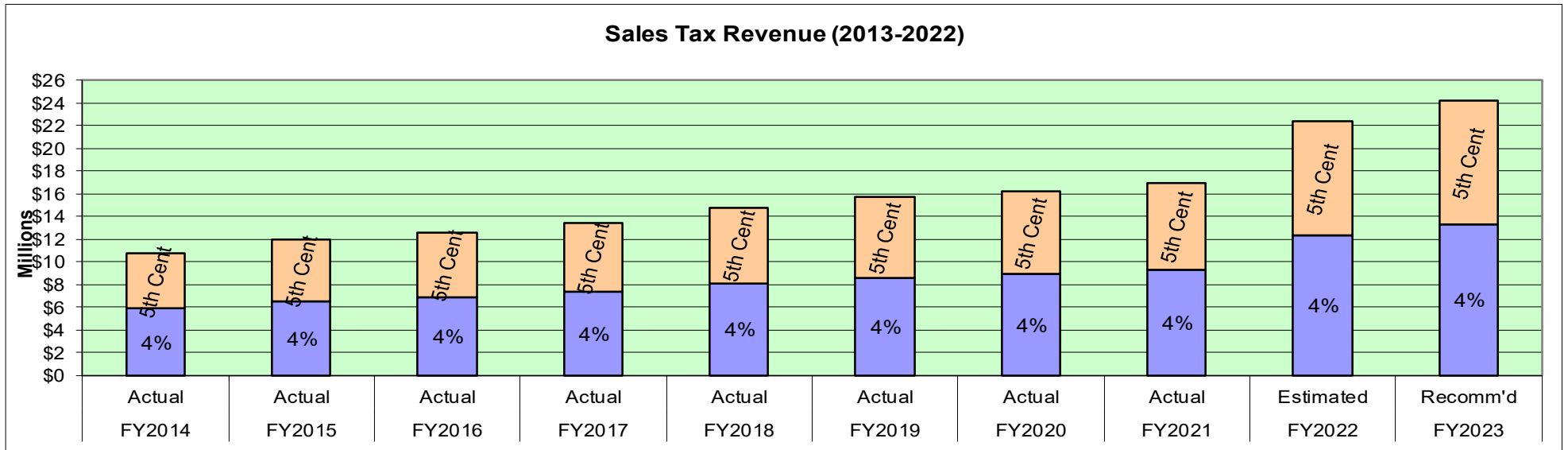
SALES TAX REVENUE

Sales tax revenue consists of the four percent state-wide sales tax and the optional 5th cent local sales tax. In the past, the optional 5th cent was split between the General Fund and the Capital Projects

Fund based on the Town's assessed valuation. For FY 2023, the General Fund will retain 50% of the total and the other 50% will transfer to the Capital Projects fund. Both the state-wide and optional local sales taxes are projected to rise by 8% over the 2023 estimate.

SALES TAX REVENUE (2014 - 2023)

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Recomm'd
General Taxes										
1% Local Sales Tax (5th Cent)	4,849,944	5,405,087	5,674,051	6,034,163	6,672,713	7,069,927	\$ 7,317,316	\$ 7,639,569	10,053,817	10,858,122
Percent Change		11.4%	5.0%	6.3%	10.6%	6.0%	3.5%	4.4%	31.6%	8.0%
Intergovernmental Revenue										
4% State Sales Tax	\$ 5,882,430	\$ 6,559,716	\$ 6,921,172	\$ 7,379,363	\$ 8,153,991	\$ 8,633,557	\$ 8,937,671	\$ 9,344,731	\$12,337,758	\$ 13,324,779
Percent Change		11.5%	5.5%	6.6%	10.5%	5.9%	3.5%	4.6%	32.0%	8.0%
Total	\$10,732,374	\$11,964,803	\$12,595,223	\$13,413,526	\$14,826,704	\$15,703,484	\$16,254,987	\$16,984,300	\$22,391,575	\$ 24,182,901
Percent Change		11.5%	5.3%	6.5%	10.5%	5.9%	3.5%	4.5%	31.8%	8.0%



FTA – INTERGOVERNMENTAL REVENUE

Federal Transit Administration grants support operating and capital expenditures in the START Bus System Fund. Operating and Capital grants typically account for 57% and 80% of qualifying expenditures,

respectively. Due to increased levels of service, START Bus operational costs are expected to increase 19% in FY2023 which may increase funding.

FTA - INTERGOVERNMENTAL REVENUE (2014 - 2023)

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Recomm'd
CARES & ARPA Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,483,440	\$ 1,847,870	\$ -
FTA/TIGER Grant	5,156,938	2,193,061	-	-	-	-	-	-	-	-
FTAWyoming 5311 Operations	1,664,218	1,671,693	1,756,902	1,798,236	1,588,610	2,081,219	2,533,025	259,549	2,900,000	3,150,000
FTAIIdaho 5311 Operations	46,195	39,586	64,299	130,852	70,472	195,024	364,313	278,120	297,491	444,207
FTA 5309 - Bus Replacement	-	368,000	-	560,984	-	-	-	-	-	-
FTAWYDOT Bus Shelter	2,399	31,562	-	-	-	-	-	129,451	-	-
FTAWYDOT 5304 Route Plan	-	-	-	-	-	-	30,969	49,031	-	120,000
FTA State of Good Repair	4,020,651	-	-	-	-	-	-	-	-	-
FTA Map 21 - Facility	69,509	599,040	-	-	-	-	-	-	-	-
FTA 5339/Wyoming Capital	-	-	230,616	20,921	23,363	20,407	239,175	1,880,000	-	5,501,227
Low-No Grant	-	-	-	-	-	-	-	2,050,825	-	-
Total	\$10,959,910	\$ 4,902,942	\$ 2,051,817	\$ 2,510,993	\$ 1,682,445	\$ 2,296,650	\$ 3,167,482	\$12,130,416	\$ 5,045,361	\$ 9,215,434

UTILITY REVENUES – CHARGES FOR SERVICES

In 2021, the Town passed ordinances implementing tiered volume and updated base rates. The FY2023 budget uses the new rates in the

revenue forecasts in both utility services. Water and sewage sales do not include capital contributions such as capacity and tap fees. There are two customers accounting for more than 8% of water sales.

UTILITY REVENUES - CHARGES FOR SERVICES (2014 - 2023)

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Recomm'd
Water Sales	\$ 2,153,363	\$ 2,196,390	\$ 2,292,163	\$ 2,501,122	\$ 2,425,940	\$ 2,438,490	\$ 2,396,841	\$ 2,542,151	\$ 2,800,323	\$ 2,940,339
Sewage Sales	2,090,597	2,234,703	2,223,394	2,381,480	2,381,767	2,386,369	2,321,974	2,405,970	2,521,553	2,557,179
Total	\$ 4,243,960	\$ 4,431,093	\$ 4,515,557	\$ 4,882,602	\$ 4,807,707	\$ 4,824,859	\$ 4,718,815	\$ 4,948,121	\$ 5,321,876	\$ 5,497,517

MAJOR EXPENDITURES

PERSONNEL

Personnel expenditures consist of wages and benefits for all full-time, part-time, and seasonal employees. The 2023 recommended budget includes a 3% salary increase and 4.20 new FTEs.

This budget recommends funding increased IRS HSA approved contribution levels. The budget also increases the deferred compensation match from \$500 to 1,000 per employee.

PERSONNEL (All FUNDS 2014 - 2023)

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Recomm'd
Salaries & Wages - Regular	\$ 5,574,618	\$ 6,112,287	\$ 6,509,387	\$ 6,762,420	\$ 6,944,092	\$ 7,356,208	\$ 7,645,695	\$ 7,510,847	\$ 9,356,361	\$ 9,960,966
Salaries & Wages - Part-Time	871,300	900,429	1,003,645	1,083,434	977,466	1,157,929	1,078,722	804,935	795,960	889,702
Buyout - Compensated Absences	75,248	72,865	87,284	97,222	101,319	97,277	62,431	103,150	181,557	187,902
Overtime	151,377	142,842	168,101	237,479	297,706	304,283	182,120	238,626	390,318	327,790
Holiday Pay - PTO Buyback	-	-	-	33,460	31,287	59,274	48,706	55,801	64,205	52,800
FICA & Medicare	486,315	527,805	564,454	594,697	606,704	659,735	667,707	641,440	846,438	873,565
Health Insurance	1,671,930	1,874,216	1,957,441	2,106,754	2,224,766	2,335,545	2,520,753	2,075,934	2,539,409	2,673,317
Vision Insurance	16,713	19,764	19,949	20,710	20,956	22,186	24,095	21,644	26,830	25,466
Dental Insurance	90,119	91,770	93,496	96,745	101,355	108,651	117,059	74,891	151,861	128,252
Wyoming Retirement	690,494	803,281	884,287	933,433	953,650	1,020,992	1,107,255	1,107,562	1,519,914	1,661,434
Workers' Compensation	86,153	174,147	206,431	177,436	157,985	135,447	114,965	63,564	140,139	178,203
State Unemployment	69,439	36,791	27,202	27,860	26,294	17,614	22,492	74,578	79,012	48,309
Disability/Life Insurance	44,822	57,718	68,177	59,026	66,938	66,937	69,202	66,954	90,785	81,582
Total	\$ 9,828,529	\$10,813,914	\$11,589,854	\$12,230,676	\$12,510,516	\$13,342,079	\$13,661,201	\$12,839,926	\$16,182,789	\$ 17,089,288
<i>Percent of Change</i>		<i>10.0%</i>	<i>7.2%</i>	<i>5.5%</i>	<i>2.3%</i>	<i>6.6%</i>	<i>2.4%</i>	<i>-6.0%</i>	<i>26.0%</i>	<i>5.6%</i>

PETROLEUM PRODUCTS

The Town of Jackson achieved significant reductions in energy consumption in pursuit of its 40X20 by goal. START Bus ridership consistently increases year to year which increases routes and fuel

consumption. START is expecting a significant decrease in petroleum due to acquisition of 8 electric buses.

PETROLEUM PRODUCTS (ALL FUNDS 2014 - 2023)

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Recomm'd
General Fund	\$ 80,757	\$ 101,676	\$ 90,560	\$ 98,391	\$ 120,706	\$ 143,243	\$ 118,247	\$ 107,735	\$ 115,186	\$ 150,765
START Bus System Fund	283,237	366,488	371,694	341,372	407,339	463,881	375,461	251,211	250,803	347,950
Utility Funds	15,477	18,296	15,817	14,096	14,940	13,796	13,534	13,272	15,927	15,927
Total	\$ 379,471	\$ 486,460	\$ 478,071	\$ 453,859	\$ 542,985	\$ 620,920	\$ 507,242	\$ 372,218	\$ 381,916	\$ 514,642
<i>Percent of Change</i>		<i>28.2%</i>	<i>-1.7%</i>	<i>-5.1%</i>	<i>19.6%</i>	<i>14.4%</i>	<i>-18.3%</i>	<i>-26.6%</i>	<i>2.6%</i>	<i>34.8%</i>

Current Debt Obligations

Description	Original Amount	Remaining Amount	Interest Rate	Last Pay Year
2010 WWDC-Note	\$ 1,158,046	\$ 939,532	4%	2042
WBC Snow King	1,000,000	711,097	0.5%	2035
Total		<u>\$ 1,650,629</u>		

The only long-term debt consists of two notes from the State of Wyoming: a loan from the Wyoming Water Development Commission (WWDC) and a loan from the Wyoming Business Council (WBC). The Town has not adopted a formal debt policy.

The following schedule summarizes debt service payments for all three notes payable the next three years and beyond:

Loans		
Year	Principal	Interest
2023	59,806	39,717
2024	81,275	38,247
2025	82,793	36,729
2026	84,365	35,157
2027	34,380	32,589
2028-42	1,308,010	270,152
Total	<u>\$ 1,650,629</u>	<u>\$ 452,591</u>

Legal Debt Margin

The Town's legal debt limit is four percent of its total assessed valuation. The 2022 assessed valuations are pending State approval in August. Based on the actual 2021 assessed valuation of \$503,793,468, the Town's legal debt margin can be calculated as follows:

Total Assessed Valuation (2021 actual)	<u>\$ 503,793,468</u>
Debt Limit = 4% of Assessed Valuation	\$ 20,151,739
Amount of Debt Applicable to Debt Limit:	
Total General Long-Term Debt Loans Payable	\$ 1,650,629
Less: Assets Available in Debt Service Fund	<u>\$ -</u>
Total Amount of Debt Applicable to Debt Limit	<u>\$ 1,650,629</u>
Legal Debt Margin	<u><u>\$ 18,501,110</u></u>

Transfers In and Out

Transfers In and Transfers Out are typically the last items reported before the net change in fund balances on the GAAP based statement of revenues, expenditures, and changes in fund balances. In the budget, Transfers In appears in the same grouping with revenues and Transfers Out appears in the same grouping with expenditures. To reduce confusion, efforts should be made to reduce the number of interfund transfers.

General Fund transfers in include allocation of costs for public works yard operations to the Water Utility Fund and Sewer Utility Fund. Some general government administrative-type costs are allocated to the utility funds on 10% basis for each and 3% to START Bus System. General Fund transfers out subsidize START Bus System. Finally, the repayment of interfund payables is not budgeted as a transfer.

**RECOMMENDED BUDGET FOR FISCAL YEAR 2023
INTERFUND TRANSFERS MATRIX
ALL FUNDS**

TRANSFERS-OUT	TRANSFERS-IN										Total Transfers Out
	General Fund	Animal Care Fund	START Bus System Fund	Lodging Tax Fund	Affordable Housing Fund	Employee Housing Fund	Capital Projects Fund	Water Utility Fund	Sew age Utility Fund	Employee Insurance Fund	
General Fund		\$ -	\$ 80,948	\$ -	\$ 1,431,776	\$ -	\$ 15,307,061	\$ -	\$ -	\$ -	\$ 16,819,785
Animal Care Fund	35,000		-	-	-	-	-	-	-	-	35,000
START Bus System	113,951	-		-	-	-	-	-	-	-	113,951
Lodging Tax Fund	-	-	1,948,366		-	-	-	-	-	-	1,948,366
Affordable Housing	-	-	-	-		-	-	-	-	-	-
Employee Housing	81,586	-	-	-	-		-	-	-	-	81,586
Capital Projects Fund	-	-	538,417	-	-	-		375,000	375,000	-	1,288,417
Water Utility Fund	849,041	-	-	-	-	-	-		-	-	849,041
Sew age Utility Fund	849,041	-	-	-	-	-	-	-		-	849,041
Employee Insurance Fund	195,646	-	-	-	-	-	-	-	-		195,646
Total Transfers In	\$ 2,124,265	\$ -	\$ 2,567,731	\$ -	\$ 1,431,776	\$ -	\$ 15,307,061	\$ 375,000	\$ 375,000	\$ -	\$ 22,180,833

**TOWN OF JACKSON, WYOMING
HISTORY OF DISTRIBUTION OF FULL-TIME EQUIVALENTS
ALL DEPARTMENTS - ALL FUNDS
FISCAL YEAR 2014 - 2023**

DEPARTMENT	END FISCAL YEAR 2014	END FISCAL YEAR 2015	END FISCAL YEAR 2016	END FISCAL YEAR 2017	END FISCAL YEAR 2018	END FISCAL YEAR 2019	END FISCAL YEAR 2020	END FISCAL YEAR 2021	END FISCAL YEAR 2022	END FISCAL YEAR 2023	CHANGE
General Government:											
Town Attorney	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00	-
Municipal Judge	2.00	2.00	2.20	2.23	2.50	2.50	2.50	2.50	2.50	2.50	-
Administration	1.00	1.00	1.00	1.00	1.00	1.00	3.00	1.00	1.00	1.00	-
Town Clerk/Personnel	3.00	3.00	3.50	3.50	3.56	3.56	4.06	3.80	4.80	4.80	-
Finance	4.30	4.30	4.30	4.33	3.99	3.99	3.99	4.00	4.00	4.00	-
Community Development	-	-	-	-	-	-	-	2.00	3.00	4.00	1.00
Planning	5.00	5.00	5.00	5.25	5.25	5.25	4.25	4.00	4.00	4.00	-
Information Technology	2.00	3.60	3.60	3.60	3.60	3.60	3.60	3.60	5.70	5.70	-
Public Safety:											
Police	32.00	32.25	32.75	32.75	33.75	36.25	36.75	34.90	38.30	38.30	-
Building Inspection	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-
Victim Witness	2.50	2.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00	-
Animal Shelter	2.75	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	3.90	1.00
Public Works:											
Administration	1.00	1.00	1.50	1.50	1.50	1.50	2.33	2.33	2.33	2.33	-
Streets	7.92	7.92	7.92	8.00	8.00	8.00	8.00	8.00	8.50	8.50	-
Town Engineer	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00	4.00	4.00	-
Water O&M	3.25	3.50	4.00	4.00	4.00	4.00	4.58	4.58	4.58	5.58	1.00
Water Billing and Accounting	1.25	1.25	1.04	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Sewer Plant Operations	4.50	4.75	4.75	5.00	5.00	5.00	4.58	4.58	4.58	4.58	-
Sewer O&M	2.25	2.25	2.25	2.00	2.00	2.00	2.00	2.00	2.00	3.00	1.00
Sewer Billing and Accounting	1.25	1.25	1.04	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Fleet Management	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
Cemetery	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
Transit:											
START Bus	35.11	35.51	38.63	37.95	38.48	40.34	41.80	33.65	40.49	40.69	0.20
Total Full-time Equivalents	126.33	129.23	134.13	133.76	135.28	140.14	145.60	133.10	149.94	154.14	4.20

TOWN OF JACKSON, WYOMING

**Recommended Budget
For the Fiscal Year Ending June 30, 2023**

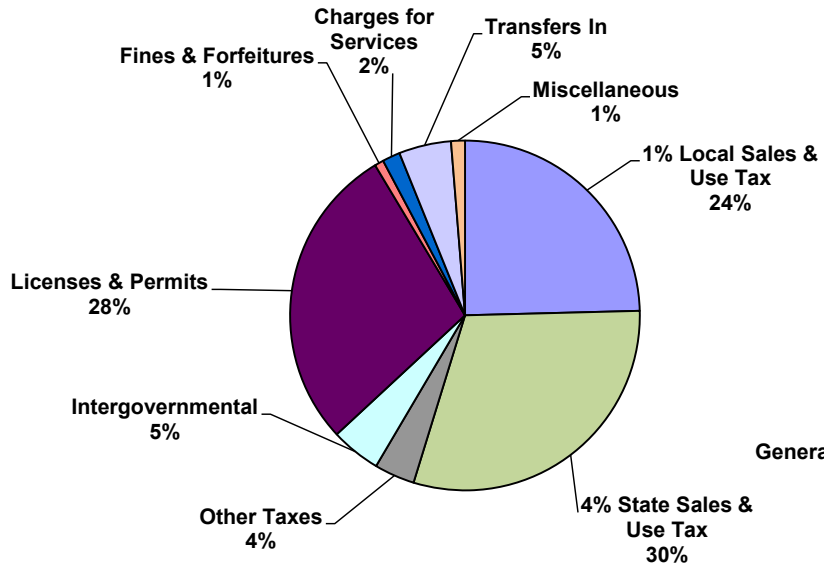


GENERAL FUND

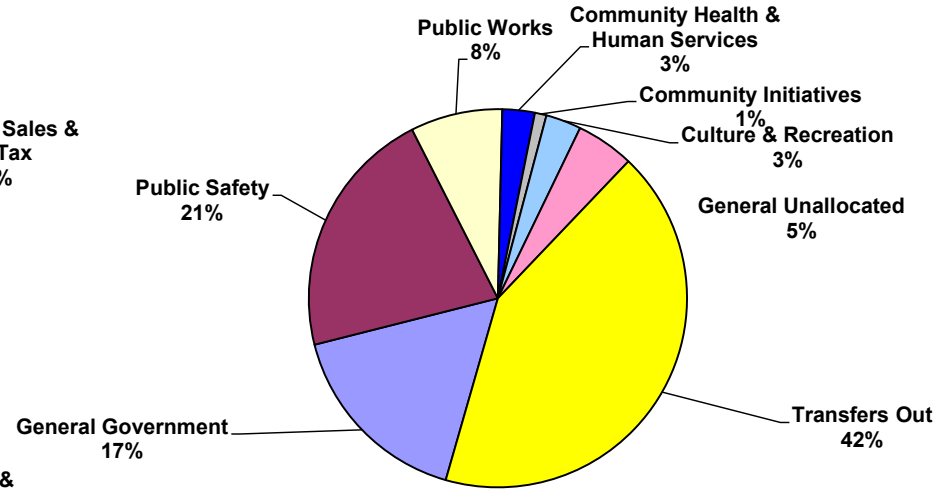
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
REVENUES , EXPENDITURES, & CHANGES TO FUND BALANCE

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Beginning Fund Balance	\$ 8,675,266	\$ 12,143,890	\$ 18,007,479	\$ 18,007,479	\$ 19,300,695	\$ 19,300,695	\$ 19,300,695		
Revenues:									
Taxes	8,201,317	8,513,951	9,321,898	11,582,977	12,504,219	12,504,219	12,504,219	-	8.0%
Licenses & Permits	1,188,733	1,417,597	1,279,143	1,702,172	1,318,843	1,318,843	1,318,843	-	-22.5%
Intergovernmental	10,904,908	15,781,784	12,440,525	14,250,042	15,373,338	15,370,213	15,370,213	(3,125)	7.9%
Charges for Services	653,183	667,508	660,549	649,362	726,000	726,000	726,000	-	11.8%
Fines & Forfeitures	332,750	332,799	350,000	280,000	375,000	375,000	375,000	-	33.9%
Miscellaneous Revenue	579,935	259,072	370,463	295,051	569,923	569,923	569,923	-	93.2%
Total Revenue	21,860,826	26,972,711	24,422,578	28,759,604	30,867,323	30,864,198	30,864,198	(3,125)	7.3%
Transfers In	3,743,957	975,090	1,515,945	1,515,945	2,290,427	2,124,265	2,124,265	(166,162)	40.1%
Total Sources	25,604,783	27,947,801	25,938,523	30,275,549	33,157,750	32,988,463	32,988,463	(169,287)	9.0%
Expenditures:									
General Government	4,841,690	4,653,404	6,178,582	5,810,865	6,583,929	6,579,408	6,579,408	(4,521)	13.2%
Public Safety	7,546,614	6,995,733	9,226,741	9,058,654	10,095,920	8,498,276	8,498,276	(1,597,644)	-6.2%
Public Works	2,464,442	2,019,428	2,880,713	2,728,396	3,611,799	3,113,634	3,113,634	(498,165)	14.1%
Community Health & Human Services	792,600	855,452	1,114,659	1,114,659	1,246,307	1,091,340	1,091,340	(154,967)	-2.1%
Community Initiatives	244,311	221,024	293,300	283,300	426,450	394,710	394,710	(31,740)	39.3%
Culture & Recreation	1,682,484	1,653,806	1,430,166	1,429,707	1,376,772	1,203,050	1,203,050	(173,722)	-15.9%
General Unallocated	250,110	1,846,438	327,562	401,066	1,963,422	1,963,422	1,963,422	-	389.6%
Total Expenditures	17,822,251	18,245,285	21,451,723	20,826,647	25,304,599	22,843,840	22,843,840	(2,460,759)	9.7%
Transfers Out	4,313,908	3,838,927	8,155,686	8,155,686	14,436,041	16,768,785	16,768,785	2,332,744	105.6%
Total Uses	22,136,159	22,084,212	29,607,409	28,982,333	39,740,640	39,612,625	39,612,625	(128,015)	36.7%
Ending Fund Balance	\$ 12,143,890	\$ 18,007,479	\$ 14,338,593	\$ 19,300,695	\$ 12,717,805	\$ 12,676,533	\$ 12,676,533		
Change in Fund Balance	3,468,624	5,863,589	(3,668,886)	1,293,216	(6,582,890)	(6,624,162)	(6,624,162)		

**General Fund
Revenues and Other Sources**



**General Fund
Expenditures and Other Uses**



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
REVENUES AND OTHER SOURCES**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
General Taxes								
1% Local Sales & Use Tax	\$ 7,317,316	\$ 7,639,569	\$ 8,130,593	\$10,053,817	\$10,858,122	\$10,858,122	\$ -	8.0%
Lodging Tax - General	280,919	299,747	306,028	585,384	643,922	643,922	-	10.0%
Property Taxes	-	-	252,000	252,000	302,400	302,400	-	20.0%
Motor Vehicle Fees	-	-	50,000	40,000	40,000	40,000	-	0.0%
Franchise Tax-Electric	182,188	177,895	177,895	204,580	204,580	204,580	-	0.0%
Franchise Tax-Gas&Propane	69,520	62,886	62,886	62,886	62,886	62,886	-	0.0%
Franchise Tax-Cable	131,603	122,892	128,000	125,000	128,000	128,000	-	2.4%
Franchise Tax-Trash	194,526	187,095	190,187	220,000	220,000	220,000	-	0.0%
Franchise Tax-Phone	24,004	22,503	22,523	22,523	22,523	22,523	-	0.0%
Franchise Tax-Small Cell	-	-	-	15,000	20,000	20,000	-	33.3%
Franchise Tax-Recycling	1,241	1,364	1,786	1,787	1,786	1,786	-	-0.1%
Total	8,201,317	8,513,951	9,321,898	11,582,977	12,504,219	12,504,219	-	8.0%
Licenses & Permits								
Business Licenses	322,640	314,908	355,935	373,664	365,935	365,935	-	-2.1%
Liquor Licenses	118,680	131,171	129,008	129,008	129,008	129,008	-	0.0%
Contractor Licenses	79,191	83,293	100,000	100,000	100,000	100,000	-	0.0%
COQ License Renewal	8,953	11,825	7,500	20,000	1,000	1,000	-	-95.0%
Building Permits	360,413	645,408	500,000	630,000	500,000	500,000	-	-20.6%
Special Event Permit	200	100	500	100	500	500	-	400.0%
Sign Permits	3,300	5,055	4,000	3,333	4,000	4,000	-	20.0%
Mechanical Permits	18,055	22,487	13,000	23,611	15,000	15,000	-	-36.5%
Plumbing Permits	34,552	39,838	20,000	47,806	30,000	30,000	-	-37.2%
Development Permits/Fees	89,290	79,553	65,000	82,181	10,000	10,000	-	-87.8%
Grading/Erosion/Demo Permits	3,700	5,450	4,500	4,468	8,700	8,700	-	94.7%
Animal Licenses	4,411	3,094	4,700	2,100	4,700	4,700	-	123.8%
Encroachment Fees	-	-	-	-	-	-	-	---
Rodeo Contract Fees	145,348	75,415	75,000	285,901	150,000	150,000	-	-47.5%
Total	1,188,733	1,417,597	1,279,143	1,702,172	1,318,843	1,318,843	-	-22.5%
Intergovernmental								
4% State Sales & Use Tax	8,937,671	9,344,731	9,872,765	12,337,758	13,324,779	13,324,779	-	8.0%
Gasoline Tax	463,352	440,152	438,621	417,017	417,017	417,017	-	0.0%
Cigarette Tax	21,525	19,843	19,575	19,575	19,575	19,575	-	0.0%
Severance Tax	356,362	355,797	356,362	355,797	355,797	355,797	-	0.0%
Federal Mineral Royalties	547,574	549,950	547,574	549,950	549,950	549,950	-	0.0%
Lottery Distribution	31,198	34,325	30,000	30,000	30,000	30,000	-	0.0%
State/Federal Grants - Police	24,301	20,163	28,200	24,840	18,706	18,706	-	-24.7%
Victim Services Grant	135,949	117,186	124,868	124,868	124,868	124,868	-	0.0%
County Reimburse - Joint Depts.	366,979	329,940	372,560	390,237	532,646	529,521	(3,125)	35.7%
Homeland Security Grants	19,997	-	-	-	-	-	-	---
CARES and ARPA Grants	-	4,569,697	650,000	-	-	-	-	#DIV/0!
Total	10,904,908	15,781,784	12,440,525	14,250,042	15,373,338	15,370,213	(3,125)	7.9%

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
REVENUES AND OTHER SOURCES (Continued)

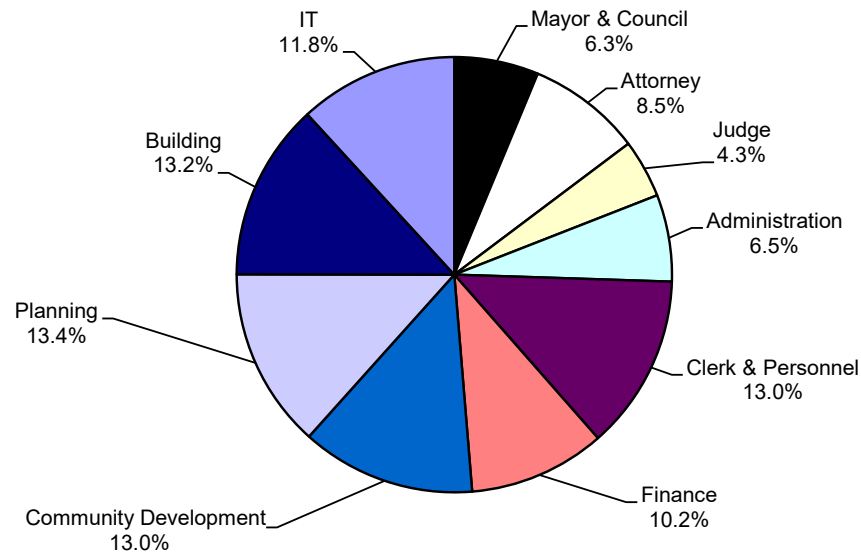
DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Charges for Services								
Alarm Bond Income	3,850	3,675	2,000	2,000	2,000	2,000	-	0.0%
Special Police Services - Airport	531,000	553,635	531,362	531,362	595,000	595,000	-	12.0%
Special Police Services - School	65,000	65,000	65,000	65,000	65,000	65,000	-	0.0%
Special Police Services - Other	29,841	12,761	29,000	15,000	25,000	25,000	-	66.7%
Public Safety Education	-	-	-	500	-	-	-	-100.0%
VIN Inspections	10,633	13,495	12,187	10,500	14,000	14,000	-	33.3%
Childcare Services	-	-	-	-	-	-	-	---
Plan Review Fees	9,239	13,313	18,000	22,000	22,000	22,000	-	0.0%
Cemetery Fees	3,620	5,629	3,000	3,000	3,000	3,000	-	0.0%
Total	653,183	667,508	660,549	649,362	726,000	726,000	-	11.8%
Fines & Forfeitures								
Parking Tickets	191,506	216,089	185,000	140,000	210,000	210,000	-	50.0%
Summons & Complaints	141,244	116,710	165,000	140,000	165,000	165,000	-	17.9%
Total	332,750	332,799	350,000	280,000	375,000	375,000	-	33.9%
Miscellaneous								
Interest Earnings	272,671	31,265	90,000	47,359	245,000	245,000	-	417.3%
Animal Shelter Fees	10,223	6,506	10,225	8,000	10,225	10,225	-	27.8%
Parking Garage Lease	110,434	64,839	61,921	61,921	61,921	61,921	-	0.0%
Snow King Center Lease	75,257	77,430	92,452	78,320	141,536	141,536	-	80.7%
South Park Rental Lease	-	4,112	28,000	25,176	25,176	25,176	-	0.0%
Vertical Harvest Lease	33,481	24,115	35,052	25,743	33,252	33,252	-	29.2%
Cell Phone Lease - Fairgrounds	28,822	29,236	29,797	29,132	29,797	29,797	-	2.3%
DUI Impact Panel	4,045	2,775	5,016	2,000	5,016	5,016	-	150.8%
Miscellaneous Revenue	45,002	18,794	18,000	17,400	18,000	18,000	-	3.4%
Total	579,935	259,072	370,463	295,051	569,923	569,923	-	93.2%
Transfers In								
Animal Care	70,535	16,157	35,000	35,000	35,000	35,000	-	0.0%
Utility Funds	1,252,724	878,626	1,295,658	1,295,658	1,839,862	1,698,082	(141,780)	31.1%
START Fund	101,230	80,307	107,188	107,188	114,092	113,951	(141)	6.3%
Central Equipment	200,000	-	-	-	-	-	-	---
Employee Housing	112,026	-	78,099	78,099	105,827	81,586	(24,241)	4.5%
Employee Insurance	450,000	-	-	-	195,646	195,646	-	---
Vertical Harvest	24,512	-	-	-	-	-	-	---
Snow King	49,126	-	-	-	-	-	-	---
2016 SPET	1,483,804	-	-	-	-	-	-	---
Total	3,743,957	975,090	1,515,945	1,515,945	2,290,427	2,124,265	(166,162)	40.1%
Total General Fund	\$25,604,783	\$27,947,801	\$25,938,523	\$30,275,549	\$33,157,750	\$32,988,463	\$ (169,287)	9.0%

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
EXPENDITURES BY FUNCTION AND DEPARTMENT

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
General Government	\$ 4,841,690	\$ 4,653,404	\$ 6,178,582	\$ 5,810,865	\$ 6,583,929	\$ 6,579,408	\$ (4,521)	13.2%
Mayor & Town Council	358,522	364,625	395,091	384,891	412,551	412,551	-	7.2%
Town Attorney	355,300	293,206	556,389	513,071	556,358	556,412	54	8.4%
Municipal Judge	258,980	250,249	283,814	280,838	284,932	284,958	26	1.5%
Administration	563,468	267,042	314,974	312,645	425,334	425,365	31	36.1%
Town Clerk & Personnel	623,559	618,087	793,968	797,911	855,130	855,206	76	7.2%
Finance	609,425	594,718	648,902	657,144	669,193	669,254	61	1.8%
Community Development	-	405,444	659,432	539,772	852,485	852,562	77	57.9%
Information Technology	525,291	570,087	863,612	799,129	884,492	879,588	(4,904)	10.1%
Planning	943,218	655,211	923,094	809,367	865,741	865,799	58	7.0%
Town Facilities	603,927	634,735	739,306	716,097	777,713	777,713	-	8.6%
Public Safety	7,546,614	6,995,733	9,226,741	9,058,654	10,095,920	8,498,276	(1,597,644)	-6.2%
Police	4,600,024	4,076,539	5,544,630	5,375,061	5,540,191	5,540,705	514	3.1%
Fire/EMS (County)	1,782,914	1,620,890	2,026,648	2,026,648	2,571,972	973,705	(1,598,267)	-52.0%
Communications Center (County)	276,159	435,299	564,170	564,170	805,802	805,802	-	42.8%
Victim Services	281,117	247,046	348,469	349,320	336,969	337,001	33	-3.5%
Animal Shelter/Control	234,191	240,690	293,073	299,369	374,938	374,973	35	25.3%
Building Inspections	372,209	375,269	449,751	444,086	466,048	466,090	41	5.0%
Public Works	2,464,442	2,019,428	2,880,713	2,728,396	3,611,799	3,113,634	(498,165)	14.1%
Public Works Administration	312,653	309,555	348,125	347,967	600,974	358,519	(242,455)	3.0%
Streets	1,644,421	1,283,879	1,852,771	1,754,258	2,059,249	2,016,942	(42,307)	15.0%
Engineering	466,491	395,832	630,108	580,331	875,283	661,880	(213,403)	14.1%
Yard Operations	40,877	30,162	49,709	45,840	76,293	76,293	-	66.4%
Community Health & Human Services	792,600	855,452	1,114,659	1,114,659	1,246,307	1,091,340	(154,967)	-2.1%
Community Health & Human Services	792,600	855,452	1,114,659	1,114,659	1,246,307	1,091,340	(154,967)	-2.1%
Community Initiatives	244,311	221,024	293,300	283,300	426,450	394,710	(31,740)	39.3%
Community Initiatives	244,311	216,047	293,300	283,300	426,450	394,710	(31,740)	39.3%
Culture & Recreation	1,682,484	1,653,806	1,430,166	1,429,707	1,376,772	1,203,050	(173,722)	-15.9%
Parks & Recreation (County)	1,596,822	1,561,681	1,356,225	1,356,225	1,286,057	1,129,042	(157,015)	-16.8%
Pathways (County)	70,613	78,941	47,295	47,295	64,872	48,162	(16,710)	1.8%
Memorial Park (Cemetery)	15,049	13,184	26,646	26,187	25,843	25,846	3	-1.3%
General Unallocated	250,110	1,846,438	327,562	401,066	1,963,422	1,963,422	-	389.6%
Town-Wide Services	250,110	1,846,438	327,562	401,066	1,963,422	1,963,422	-	389.6%
Total Expenditures	\$ 17,822,251	\$ 18,245,285	\$ 21,451,723	\$ 20,826,647	\$ 25,304,599	22,843,840	(2,460,759)	9.69%

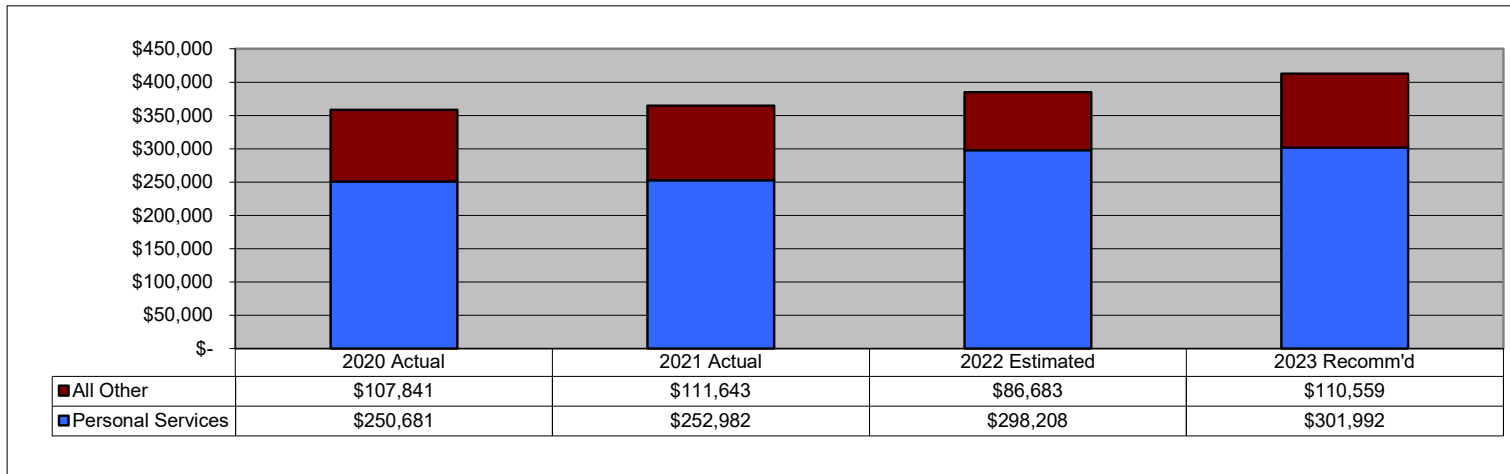
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL GOVERNMENT**

DIVISIONS WITHIN GENERAL GOVERNMENT	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Mayor & Town Council	\$ 358,522	\$ 364,625	\$ 395,091	\$ 384,891	\$ 412,551	\$ 412,551	\$ -	7.2%
Town Attorney	355,300	293,206	556,389	513,071	556,358	556,412	54	8.4%
Municipal Judge	258,980	250,249	283,814	280,838	284,932	284,958	26	1.5%
Administration	563,468	267,042	314,974	312,645	425,334	425,365	31	36.1%
Town Clerk & Personnel	623,559	618,087	793,968	797,911	855,130	855,206	76	7.2%
Finance	609,425	594,718	648,902	657,144	669,193	669,254	61	1.8%
Community Development	-	405,444	659,432	539,772	852,485	852,562	77	57.9%
Information Technology	525,291	570,087	863,612	799,129	884,492	879,588	(4,904)	10.1%
Planning	943,218	655,211	923,094	809,367	865,741	865,799	58	7.0%
Town Facilities	603,927	634,735	739,306	716,097	777,713	777,713	-	8.6%
Total General Government	\$ 4,841,690	\$ 4,653,404	\$ 6,178,582	\$ 5,810,865	\$ 6,583,929	\$ 6,579,408	\$ (4,521)	13.2%



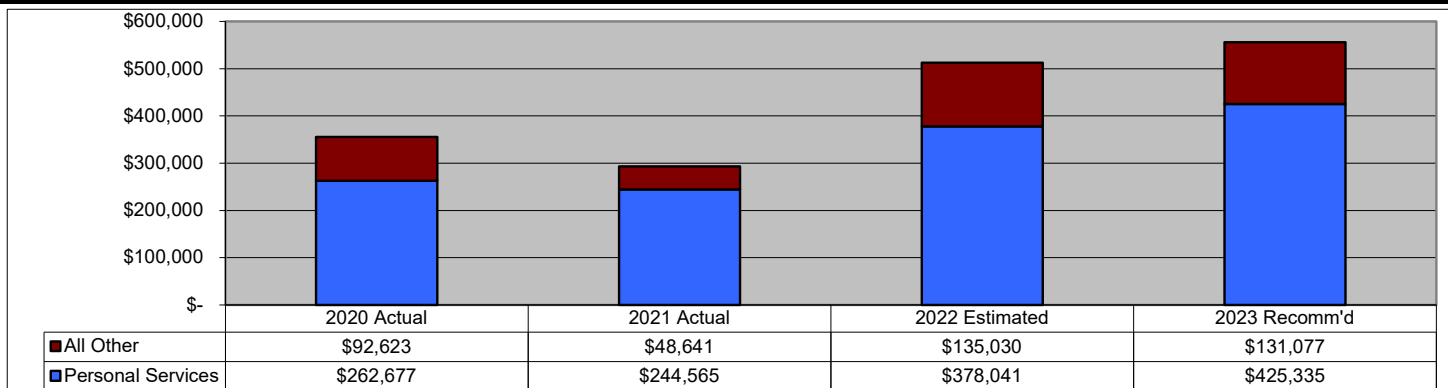
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
MAYOR & TOWN COUNCIL**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 130,000	\$ 134,628	\$ 154,800	\$ 154,800	\$ 176,800	\$ 176,800	\$ -	14.2%
FICA & Medicare	8,674	9,080	11,842	11,842	13,525	13,525	-	14.2%
Health Insurance	86,297	83,862	96,688	96,688	74,927	74,927	-	-22.5%
Vision Insurance	889	949	1,178	1,178	538	538	-	-54.3%
Dental Insurance	3,884	3,233	6,024	6,024	2,790	2,790	-	-53.7%
Wyoming Retirement	20,645	20,934	27,376	27,376	33,412	33,412	-	22.0%
Disability/Life Insurance	292	295	300	300	-	-	-	-100.0%
General/Office Supplies	74	470	75	75	675	675	-	800.0%
Printing & Publication	-	318	250	250	250	250	-	0.0%
Dues & Subscriptions	694	-	694	694	694	694	-	0.0%
Professional Services	4,284	10,067	35,000	25,000	40,000	40,000	-	60.0%
Litigation	48,269	64,646	5,000	10,000	10,000	10,000	-	0.0%
Training, Travel, & Meetings	20,217	-	20,200	15,000	20,200	20,200	-	34.7%
IT Services	33,149	34,879	34,601	34,601	37,677	37,677	-	8.9%
Liability Insurance	1,154	1,264	1,063	1,063	1,063	1,063	-	0.0%
Contingency	-	-	-	-	-	-	-	---
Total Mayor & Town Council	\$ 358,522	\$ 364,625	\$ 395,091	\$ 384,891	\$ 412,551	\$ 412,551	\$ -	7.2%



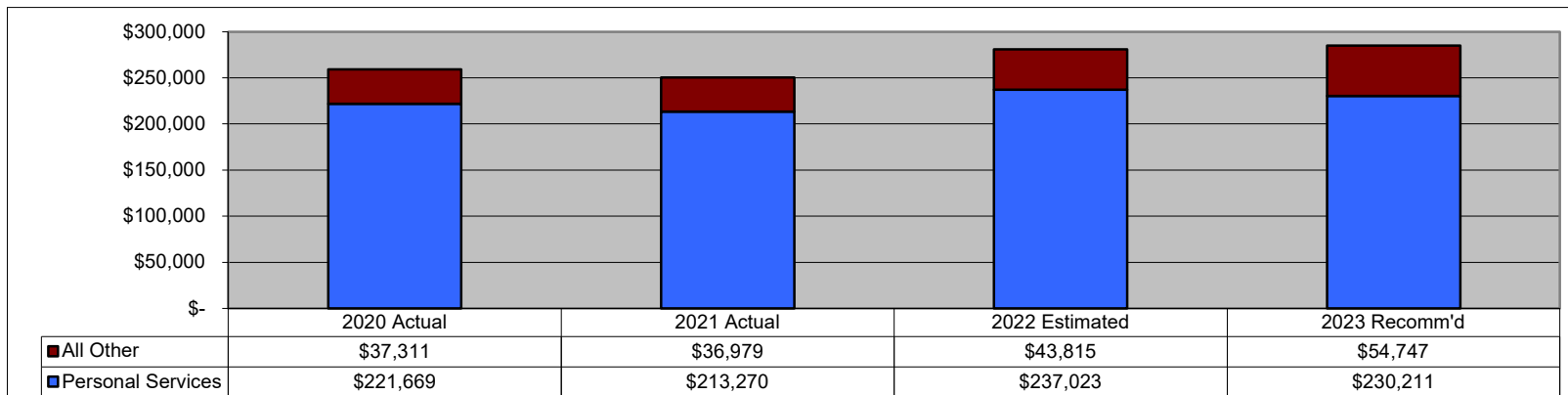
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
TOWN ATTORNEY**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 171,669	\$ 178,813	\$ 286,354	\$ 240,555	\$ 295,697	\$ 295,697	\$ -	22.9%
Salaries and Wages - Part-Time	2,406	-	4,200	-	-	-	-	---
Buyout - Compensated Absences	2,343	3,476	5,439	5,439	5,686	5,686	-	4.5%
FICA & Medicare	13,498	13,838	22,640	22,640	23,056	23,056	-	1.8%
Health Insurance	41,887	16,729	53,166	53,166	41,049	41,049	-	-22.8%
Vision Insurance	464	200	436	436	473	473	-	8.5%
Dental Insurance	1,916	561	2,136	2,136	2,204	2,204	-	3.2%
Wyoming Retirement	25,247	27,226	46,655	46,655	50,229	50,229	-	7.7%
Workers' Compensation	1,838	1,096	4,297	3,010	4,359	4,359	-	44.8%
State Unemployment	312	1,165	1,780	1,780	831	831	-	-53.3%
Disability/Life Insurance	1,097	1,463	2,224	2,224	1,751	1,751	-	-21.3%
General/Office Supplies	219	-	5,700	5,700	700	700	-	-87.7%
Small Tools & Equipment <\$10K	-	-	250	250	250	250	-	0.0%
Dues & Subscriptions	1,174	835	1,025	1,700	1,700	1,700	-	0.0%
Professional Services	52,979	28,147	71,000	71,000	71,000	71,000	-	0.0%
Litigation	4,732	186	10,000	14,793	10,000	10,000	-	-32.4%
Training, Travel, & Meetings	1,156	-	7,500	10,000	10,000	10,000	-	0.0%
Books & Publications	5,903	4,952	6,540	6,540	6,540	6,540	-	0.0%
IT Services	23,754	12,737	23,101	23,101	28,801	28,801	-	24.7%
Liability Insurance	2,705	1,784	1,946	1,946	2,032	2,086	54	7.2%
Total Town Attorney	\$ 355,300	\$ 293,206	\$ 556,389	\$ 513,071	\$ 556,358	\$ 556,412	\$ 54	8.4%



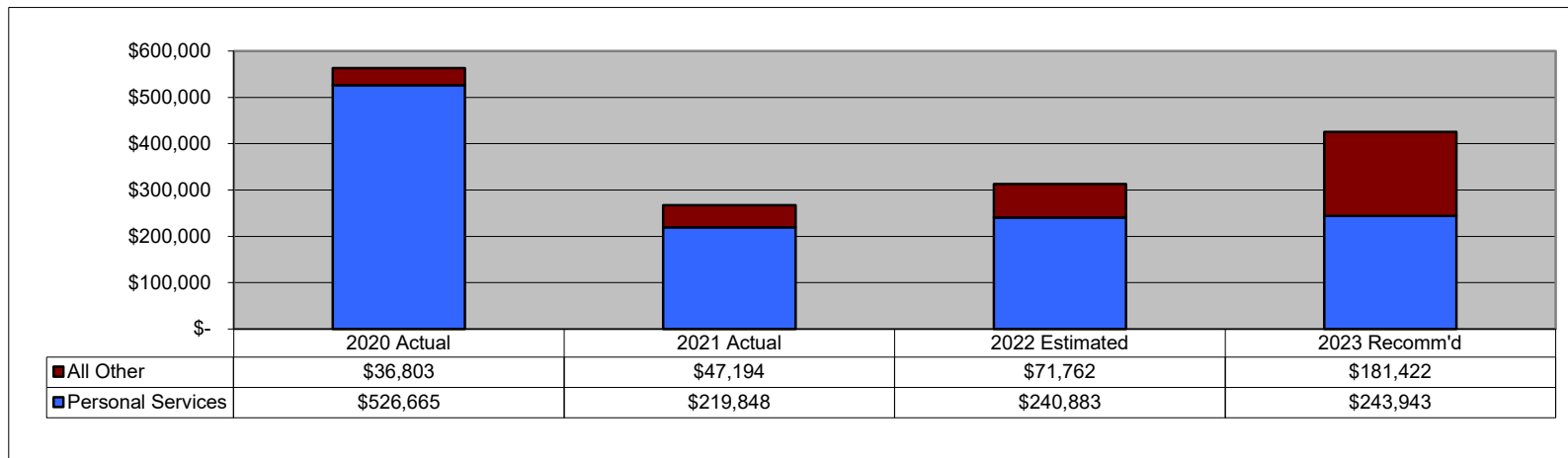
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
MUNICIPAL JUDGE**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 146,790	\$ 143,621	\$ 154,765	\$ 154,765	\$ 143,594	\$ 143,594	\$ -	-7.2%
Buyout - Compensated Absences	868	1,076	2,918	2,918	2,761	2,761	-	-5.4%
FICA & Medicare	10,659	10,431	12,063	12,063	11,196	11,196	-	-7.2%
Health Insurance	36,967	31,422	36,227	36,227	42,286	42,286	-	16.7%
Vision Insurance	414	414	422	422	453	453	-	7.3%
Dental Insurance	1,729	1,437	2,220	2,220	2,220	2,220	-	0.0%
Wyoming Retirement	22,204	21,960	25,337	25,337	25,286	25,286	-	-0.2%
Workers' Compensation	255	127	350	250	261	261	-	4.4%
State Unemployment	404	1,403	1,441	1,441	693	693	-	-51.9%
Disability/Life Insurance	1,379	1,379	1,380	1,380	1,461	1,461	-	5.9%
General/Office Supplies	554	88	450	5	450	450	-	8900.0%
Jury Expenditures	56	32	56	34	56	56	-	64.7%
Professional Services	1,123	785	2,700	3,770	6,500	6,500	-	72.4%
Public Defender	2,384	1,495	2,400	2,101	2,400	2,400	-	14.2%
Training, Travel, & Meetings	88	-	2,400	713	1,600	1,600	-	124.4%
Books & Publications	6,068	6,540	5,400	3,907	4,600	4,600	-	17.7%
IT Services	25,761	26,650	32,250	32,250	38,128	38,128	-	18.2%
Liability Insurance	1,277	1,389	1,035	1,035	987	1,013	26	-2.1%
Total Municipal Judge	\$ 258,980	\$ 250,249	\$ 283,814	\$ 280,838	\$ 284,932	\$ 284,958	\$ 26	1.5%



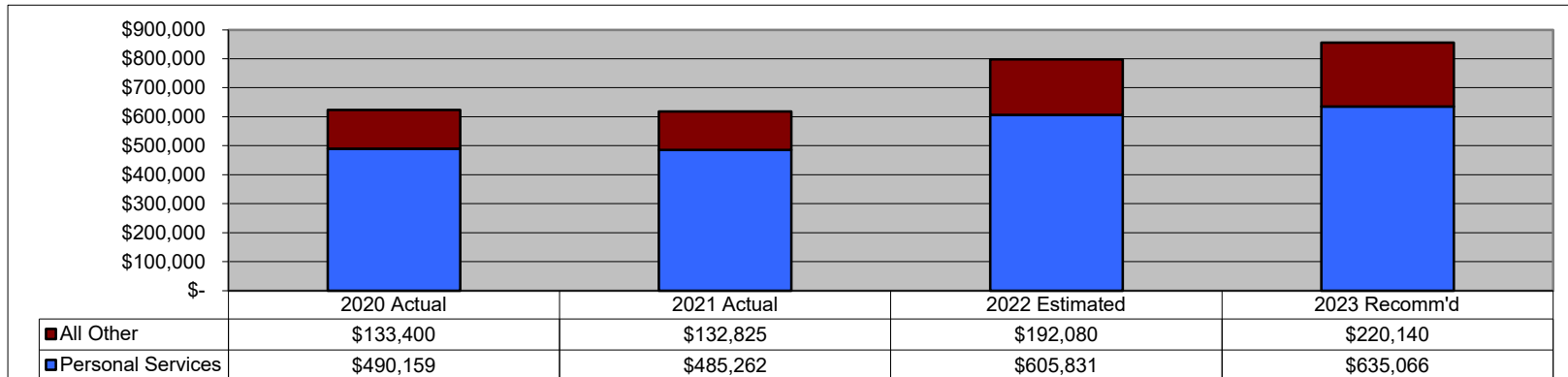
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 364,701	\$ 158,415	\$ 169,543	\$ 169,543	\$ 171,109	\$ 171,109	\$ -	0.9%
Buyout - Compensated Absences	4,531	3,062	3,236	3,236	3,291	3,291	-	1.7%
FICA & Medicare	26,083	11,003	13,216	13,216	13,342	13,342	-	1.0%
Health Insurance	66,615	18,875	21,761	21,761	21,761	21,761	-	0.0%
Vision Insurance	792	264	269	269	269	269	-	0.0%
Dental Insurance	2,769	876	1,404	1,404	1,395	1,395	-	-0.6%
Wyoming Retirement	55,420	24,582	27,906	27,906	28,881	28,881	-	3.5%
Workers' Compensation	3,667	1,360	3,004	2,100	3,029	3,029	-	44.2%
State Unemployment	347	576	613	613	277	277	-	-54.8%
Disability/Life Insurance	1,740	835	835	835	589	589	-	-29.5%
General/Office Supplies	309	-	1,000	75	500	500	-	566.7%
Printing & Publication	1,537	-	-	-	-	-	-	---
Dues & Subscriptions	1,245	3,282	2,300	2,300	2,600	2,600	-	13.0%
Professional Services	10,516	33,150	30,000	30,000	135,000	135,000	-	350.0%
Training, Travel, & Meetings	8,729	540	15,500	15,000	17,500	17,500	-	16.7%
IT Services	5,998	5,710	8,246	8,246	9,615	9,615	-	16.6%
Liability Insurance	3,456	1,531	1,141	1,141	1,176	1,207	31	5.8%
Contingency	5,013	2,981	15,000	15,000	15,000	15,000	-	0.0%
Total Administration	\$ 563,468	\$ 267,042	\$ 314,974	\$ 312,645	\$ 425,334	\$ 425,365	\$ 31	36.1%



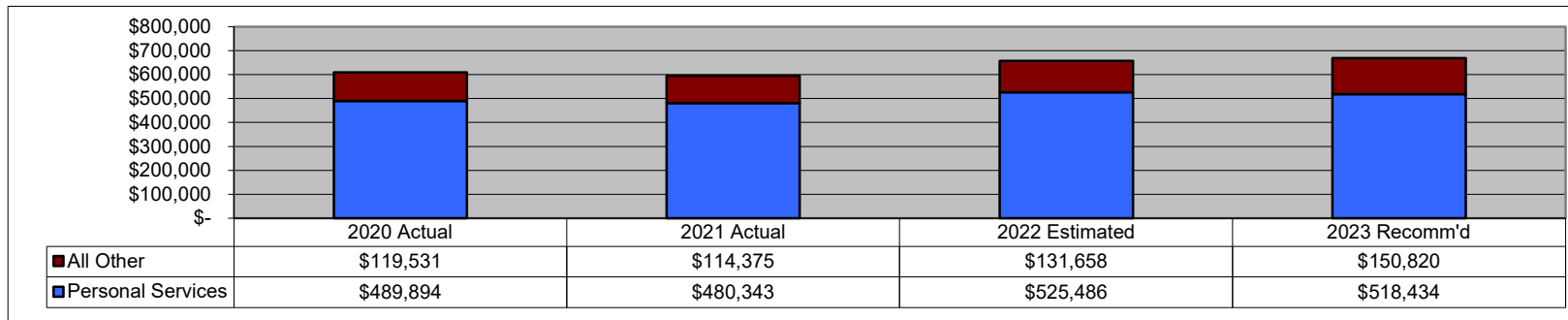
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
TOWN CLERK & PERSONNEL**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 315,842	\$ 332,428	\$ 346,475	\$ 346,475	\$ 422,368	\$ 422,368	\$ -	21.9%
Salaries & Wages - Part-Time	8,853	-	42,908	42,908	-	-	-	-100.0%
Buyout - Compensated Absences	3,578	3,489	6,576	6,576	8,122	8,122	-	23.5%
FICA & Medicare	22,594	23,295	30,284	30,284	32,932	32,932	-	8.7%
Health Insurance	82,159	66,060	96,688	96,688	84,571	84,571	-	-12.5%
Vision Insurance	701	668	971	971	807	807	-	-16.9%
Dental Insurance	3,697	2,653	5,484	5,484	3,943	3,943	-	-28.1%
Wyoming Retirement	47,938	51,456	65,461	65,461	73,893	73,893	-	12.9%
Workers' Compensation	520	289	3,357	2,350	2,618	2,618	-	11.4%
State Unemployment	549	2,315	3,328	3,328	1,385	1,385	-	-58.4%
Disability/Life Insurance	2,242	2,242	3,206	3,206	2,927	2,927	-	-8.7%
General/Office Supplies	1,486	367	1,400	1,400	1,400	1,400	-	0.0%
Small Tools & Equipment <\$10K	-	-	700	700	100	100	-	-85.7%
Printing & Publication	52,030	49,267	61,900	61,900	61,900	61,900	-	0.0%
Dues & Subscriptions	7,524	7,742	7,500	10,000	10,000	10,000	-	0.0%
Training, Travel, & Meetings	4,679	275	8,550	5,000	14,550	14,550	-	191.0%
Employee Recruitment	28,398	30,301	34,000	40,000	45,000	45,000	-	12.5%
Employee Recognition Program	1,750	2,198	10,500	10,500	10,500	10,500	-	0.0%
IT Services	36,029	39,865	62,081	62,081	75,211	75,211	-	21.1%
Liability Insurance	2,990	3,177	2,599	2,599	2,903	2,979	76	14.6%
Total Town Clerk & Personnel	\$ 623,559	\$ 618,087	\$ 793,968	\$ 797,911	\$ 855,130	\$ 855,206	\$ 76	7.2%



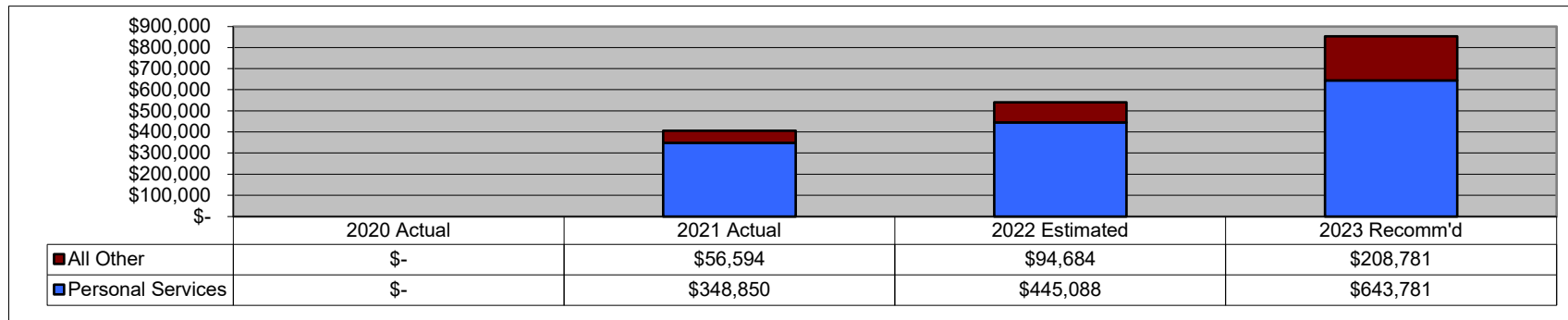
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
FINANCE**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 324,198	\$ 326,756	\$ 349,431	\$ 349,431	\$ 338,230	\$ 338,230	\$ -	-3.2%
Buyout - Compensated Absences	3,965	4,972	6,624	6,624	6,504	6,504	-	-1.8%
FICA & Medicare	23,734	24,238	27,234	27,234	26,372	26,372	-	-3.2%
Health Insurance	80,657	64,987	74,927	74,927	80,985	80,985	-	8.1%
Vision Insurance	708	685	597	597	631	631	-	5.7%
Dental Insurance	3,400	2,638	3,948	3,948	3,728	3,728	-	-5.6%
Wyoming Retirement	49,222	50,574	57,056	57,056	57,920	57,920	-	1.5%
Workers' Compensation	534	283	788	550	616	616	-	12.0%
State Unemployment	533	2,267	2,358	2,358	1,108	1,108	-	-53.0%
Disability/Life Insurance	2,943	2,943	2,761	2,761	2,340	2,340	-	-15.2%
General/Office Supplies	1,211	675	1,200	1,200	1,400	1,400	-	16.7%
Printing & Publication	460	460	500	480	560	560	-	16.7%
Dues & Subscriptions	220	170	220	170	220	220	-	29.4%
Professional Services	1,617	-	1,000	500	1,000	1,000	-	100.0%
Auditing Services	62,000	60,000	60,000	65,250	70,000	70,000	-	7.3%
Banking Fees	3,139	2,159	4,000	4,400	5,500	5,500	-	25.0%
Credit Card Fees	11,797	9,541	10,400	14,000	18,000	18,000	-	28.6%
Training, Travel, & Meetings	35	249	400	200	400	400	-	100.0%
IT Services	35,529	37,232	42,121	42,121	50,354	50,354	-	19.5%
Liability Insurance	3,523	3,889	3,337	3,337	3,325	3,386	61	1.5%
Total Finance	\$ 609,425	\$ 594,718	\$ 648,902	\$ 657,144	\$ 669,193	\$ 669,254	\$ 61	1.8%



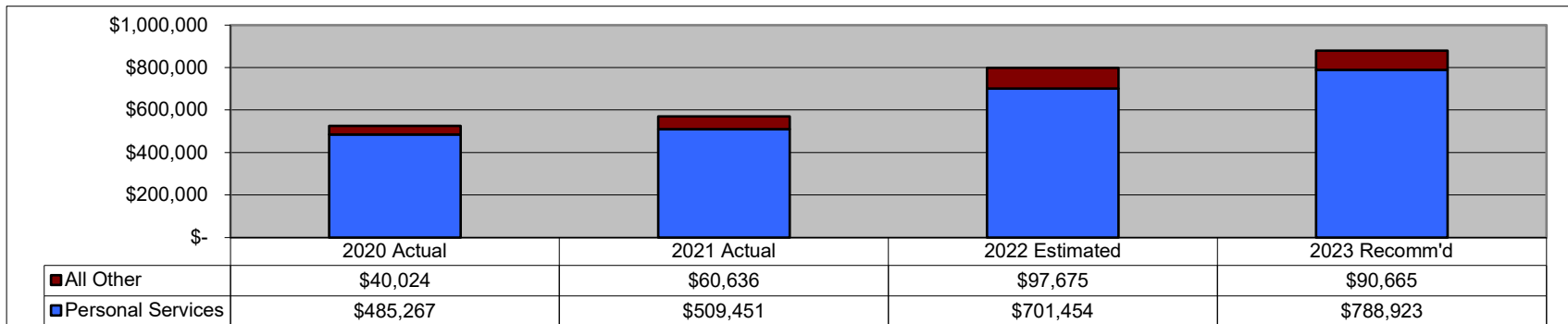
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
COMMUNITY DEVELOPMENT**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ -	\$ 244,164	\$ 360,420	\$ 272,014	\$ 423,028	\$ 423,028	\$ -	55.5%
Buyout - Compensated Absences	-	4,663	6,882	6,882	8,135	8,135	-	18.2%
FICA & Medicare	-	18,269	28,097	28,097	32,984	32,984	-	17.4%
Health Insurance	-	37,749	65,283	65,283	87,044	87,044	-	33.3%
Vision Insurance	-	528	807	807	1,076	1,076	-	33.3%
Dental Insurance	-	1,752	4,212	4,212	5,580	5,580	-	32.5%
Wyoming Retirement	-	37,517	58,569	58,569	71,691	71,691	-	22.4%
Workers' Compensation	-	1,372	6,684	4,680	6,795	6,795	-	45.2%
State Unemployment	-	1,165	1,771	1,771	1,108	1,108	-	-37.4%
Disability/Life Insurance	-	1,670	2,573	2,573	2,340	2,340	-	-9.1%
General/Office Supplies	-	-	1,000	200	4,000	4,000	-	1900.0%
Printing & Publication	-	30,755	45,000	40,000	55,000	55,000	-	37.5%
Dues & Subscriptions	-	70	2,000	1,500	3,000	3,000	-	100.0%
Professional Services	-	12,430	35,000	10,000	65,000	65,000	-	550.0%
Equity Task Force Stipend	-	-	12,150	16,200	48,600	48,600	-	200.0%
Training, Travel, & Meetings	-	67	10,000	8,000	15,000	15,000	-	87.5%
IT Services	-	10,930	16,549	16,549	19,197	19,197	-	16.0%
Liability Insurance	-	2,344	2,435	2,435	2,907	2,984	77	22.5%
Total Community Development	\$ -	\$ 405,444	\$ 659,432	\$ 539,772	\$ 852,485	\$ 852,562	\$ 77	57.9%



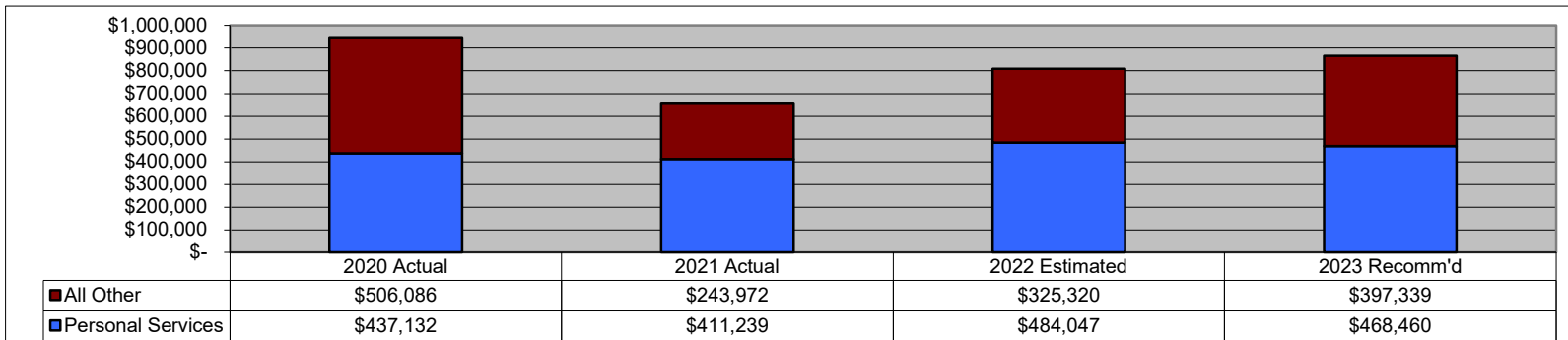
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
INFORMATION TECHNOLOGY**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 347,356	\$ 353,630	\$ 488,467	\$ 426,869	\$ 508,188	\$ 508,188	\$ -	19.1%
Salaries & Wages - Part Time	-	-	23,667	23,667	23,667	23,667	-	0.0%
Buyout - Compensated Absences	3,994	6,823	9,741	9,741	9,773	9,773	-	0.3%
FICA & Medicare	26,493	27,101	39,917	39,917	41,435	41,435	-	3.8%
Health Insurance	45,369	58,510	102,276	102,276	102,276	102,276	-	0.0%
Vision Insurance	523	663	1,127	1,127	1,022	1,022	-	-9.3%
Dental Insurance	2,617	2,302	6,305	6,305	5,156	5,156	-	-18.2%
Wyoming Retirement	50,616	52,476	76,887	76,887	83,534	83,534	-	8.6%
Workers' Compensation	5,132	3,032	9,625	6,740	9,078	9,078	-	34.7%
State Unemployment	416	2,074	3,639	3,639	1,717	1,717	-	-52.8%
Disability/Life Insurance	2,751	2,841	4,286	4,286	3,077	3,077	-	-28.2%
Dues & Subscriptions	224	-	250	250	250	250	-	0.0%
General/Office Supplies	-	-	16,000	16,000	-	-	-	-100.0%
Repair & Maint - Shop Parts	214	198	500	500	418	418	-	-16.4%
Repair & Maint - Shop Labor	166	272	408	408	640	640	-	56.9%
Petroleum Products	345	695	355	355	335	335	-	-5.6%
Training, Travel, & Meetings	4,028	19,780	23,750	23,750	36,000	31,000	(5,000)	30.5%
IT Services	32,030	36,269	52,973	52,973	54,271	54,271	-	2.5%
Liability Insurance	3,017	3,422	3,439	3,439	3,655	3,751	96	9.1%
Total Information Technology	\$ 525,291	\$ 570,087	\$ 863,612	\$ 799,129	\$ 884,492	\$ 879,588	\$ (4,904)	10.1%



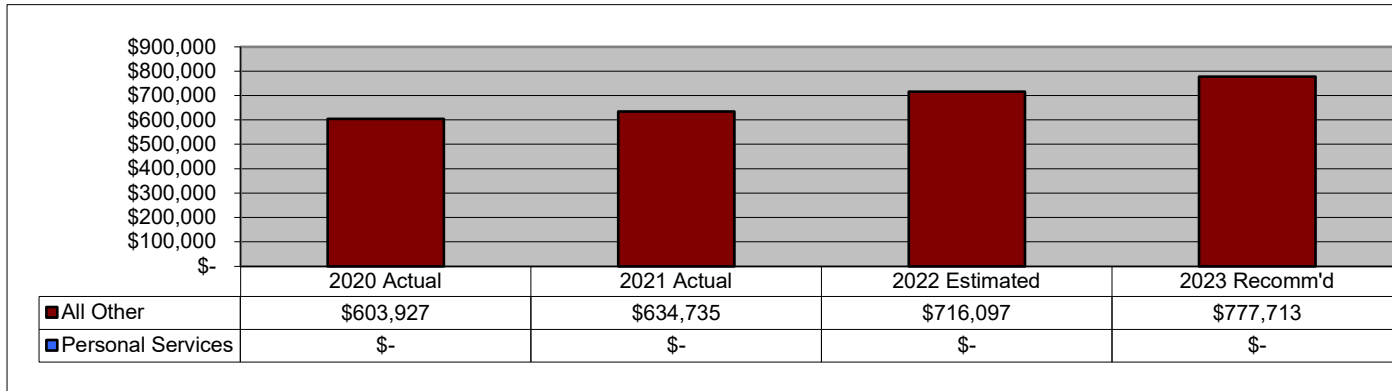
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
PLANNING**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 300,854	\$ 279,046	\$ 320,146	\$ 320,146	\$ 320,009	\$ 320,009	\$ -	0.0%
Salaries & Wages - Part Time	1,092	-	-	4,336	-	-	-	-100.0%
Buyout - Compensated Absences	2,618	5,677	6,070	6,070	6,154	6,154	-	1.4%
FICA & Medicare	22,498	21,232	24,952	24,952	24,951	24,951	-	0.0%
Health Insurance	54,188	54,478	62,810	62,810	50,693	50,693	-	-19.3%
Vision Insurance	590	625	532	532	470	470	-	-11.7%
Dental Insurance	2,383	1,717	3,624	3,624	2,054	2,054	-	-43.3%
Wyoming Retirement	45,526	42,656	52,284	52,284	54,847	54,847	-	4.9%
Workers Compensation	4,495	1,972	5,850	4,100	5,834	5,834	-	42.3%
State Unemployment Tax	611	2,170	2,353	2,353	1,108	1,108	-	-52.9%
Disability/Life Insurance	2,277	1,666	2,840	2,840	2,340	2,340	-	-17.6%
General/Office Supplies	1,451	551	5,150	4,000	4,000	4,000	-	0.0%
Printing & Publication	2,576	1,356	3,000	1,000	1,000	1,000	-	0.0%
Dues & Subscriptions	570	1,444	3,000	3,000	3,000	3,000	-	0.0%
Professional Services	438,067	178,645	104,376	104,376	142,500	142,500	-	36.5%
County Planning Services	-	-	222,663	109,500	136,332	136,332	-	24.5%
Litigation	-	-	10,000	10,000	10,000	10,000	-	0.0%
Training, Travel, & Meetings	9,877	(2,170)	9,500	9,500	9,500	9,500	-	0.0%
Travel & Meetings (Board)	-	-	6,000	6,000	6,000	6,000	-	0.0%
Public Workshops	-	-	3,000	3,000	3,000	3,000	-	0.0%
IT Services	50,741	61,187	72,804	72,804	79,750	79,750	-	9.5%
Liability Insurance	2,804	2,960	2,140	2,140	2,199	2,257	58	5.5%
Total Planning	\$ 943,218	\$ 655,211	\$ 923,094	\$ 809,367	\$ 865,741	\$ 865,799	\$ 58	7.0%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
TOWN FACILITIES**

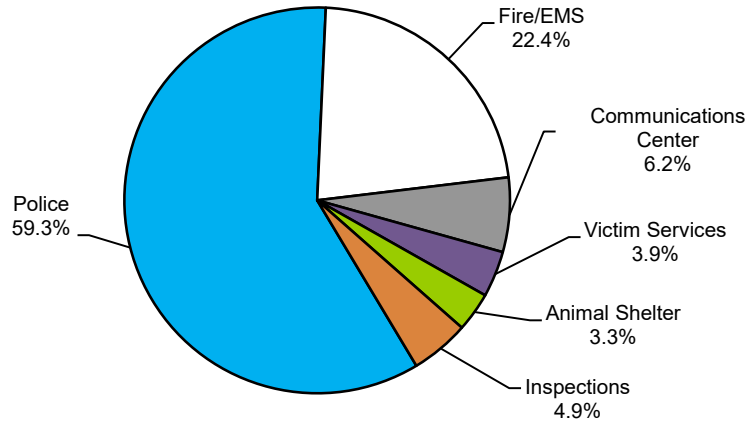
EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Town Hall	\$ 137,804	\$ 145,317	\$ 141,201	\$ 137,103	\$ 145,759	\$ 145,759	\$ -	6.3%
155 Pearl St	36,148	45,452	58,503	62,958	94,465	94,465	-	50.0%
PW Yard	158,408	96,332	158,417	156,700	136,245	136,245	-	-13.1%
Parks Maintenance Building	29,389	15,989	39,986	38,406	45,557	45,557	-	18.6%
Vertical Harvest	5,854	15,384	21,997	15,520	19,830	19,830	-	27.8%
Snow King Sports & Events Center	109,599	94,579	108,376	107,516	117,235	117,235	-	9.0%
Parking Garage	74,932	52,547	59,793	56,930	64,746	64,746	-	13.7%
Recreation Center	-	23,858	24,921	24,921	26,233	26,233	-	5.3%
South Park Business Rental	-	92,054	35,500	19,806	27,616	27,616	-	39.4%
Town Square Stage Stop	-	-	11,000	11,000	3,800	3,800	-	-65.5%
Home Ranch Restrooms	29,797	36,939	47,776	52,896	53,413	53,413	-	1.0%
Deloney Restrooms	18,173	15,579	28,689	28,494	31,856	31,856	-	11.8%
Miller Park Restrooms	3,823	705	3,147	3,847	10,958	10,958	-	184.8%
Facilities	\$ 603,927	\$ 634,735	\$ 739,306	\$ 716,097	\$ 777,713	\$ 777,713	\$ -	8.6%



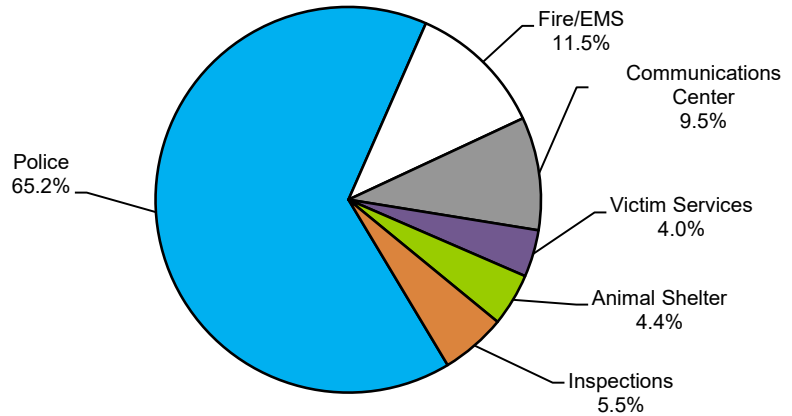
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PUBLIC SAFETY**

DEPARTMENTS WITHIN PUBLIC SAFETY	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Police (Consolidated)	\$ 4,600,024	\$ 4,076,539	\$ 5,544,630	\$ 5,375,061	\$ 5,540,191	\$ 5,540,705	\$ 514	3.1%
Fire/EMS (County)	1,782,914	1,620,890	2,026,648	2,026,648	2,571,972	973,705	(1,598,267)	-52.0%
Communications Center (County)	276,159	435,299	564,170	564,170	805,802	805,802	-	42.8%
Victim Services	281,117	247,046	348,469	349,320	336,969	337,001	32	-3.5%
Animal Shelter/Control	234,191	240,690	293,073	299,369	374,938	374,973	35	25.3%
Building Inspections	372,209	375,269	449,751	444,086	466,048	466,090	42	5.0%
Total Public Safety	\$ 7,546,614	\$ 6,995,733	\$ 9,226,741	\$ 9,058,654	\$ 10,095,920	\$ 8,498,276	\$ (1,597,644)	-6.2%

FY2022 Estimated

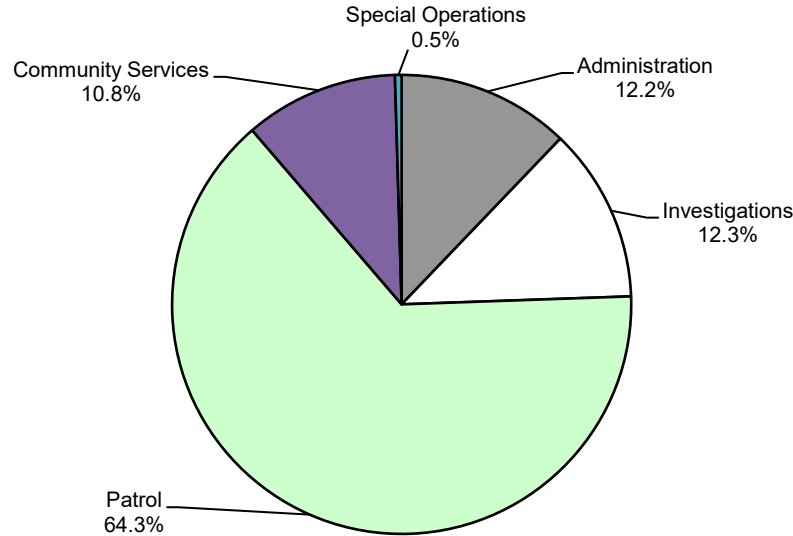


FY2023 Requested



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
POLICE DIVISIONS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Administration	\$ 564,772	\$ 424,049	\$ 659,676	\$ 631,769	\$ 673,894	\$ 673,964	\$ 70	6.7%
Investigations	379,245	383,117	665,132	654,027	680,064	680,131	67	4.0%
Patrol	3,099,208	2,904,575	3,603,676	3,500,672	3,560,338	3,560,659	321	1.7%
Community Service	540,977	353,652	590,970	567,417	600,595	600,651	56	5.9%
Special Operations	15,822	11,146	25,176	21,176	25,300	25,300	-	19.5%
	\$ 4,600,024	\$ 4,076,539	\$ 5,544,630	\$ 5,375,061	\$ 5,540,191	\$ 5,540,705	\$ 514	3.1%

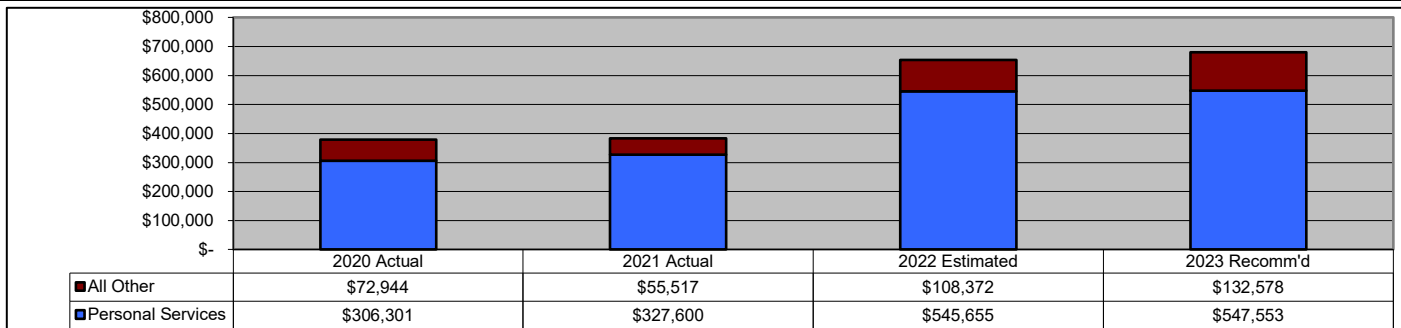


**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
POLICE ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 317,495	\$ 239,715	\$ 387,149	\$ 360,417	\$ 384,049	\$ 384,049	\$ -	6.6%
Buyout - Compensated Absences	2,975	6,074	7,293	7,293	7,386	7,386	-	1.3%
Overtime	515	1,477	1,949	1,900	1,900	1,900	-	0.0%
FICA & Medicare	23,829	18,489	30,316	30,316	30,090	30,090	-	-0.7%
Health Insurance	63,133	53,663	60,931	60,931	60,931	60,931	-	0.0%
Vision Insurance	734	898	648	648	705	705	-	8.8%
Dental Insurance	3,177	2,383	3,931	3,931	2,798	2,798	-	-28.8%
Wyoming Retirement	36,779	27,442	46,363	46,363	48,570	48,570	-	4.8%
Workers' Compensation	3,986	1,364	6,428	4,500	6,395	6,395	-	42.1%
State Unemployment	377	1,408	2,879	2,879	1,330	1,330	-	-53.8%
Disability/Life Insurance	2,538	1,528	2,995	2,995	2,352	2,352	-	-21.5%
General/Office Supplies	3,782	2,811	2,900	2,900	3,100	3,100	-	6.9%
Training Supplies	-	30	250	250	400	400	-	60.0%
Uniforms	77	1,504	750	1,000	2,500	2,500	-	150.0%
Small Tools & Equipment <\$10K	350	275	500	500	3,000	3,000	-	500.0%
Small Tools & Equip (Grants)	19,997	-	-	-	-	-	-	---
Postage	-	87	250	250	300	300	-	20.0%
Printing & Publication	868	499	700	873	1,000	1,000	-	14.5%
Dues and Subscriptions	2,270	1,378	2,240	2,240	2,055	2,055	-	-8.3%
Utilites - Car Storage	1,462	1,561	1,850	1,850	1,850	1,850	-	0.0%
Repair & Maint - Vehicles	-	-	-	-	-	-	-	---
Vehicle Towing	-	125	500	1,000	1,000	1,000	-	0.0%
Repair & Maint - Shop Parts	910	1,027	2,500	2,500	2,087	2,087	-	-16.5%
Repair & Maint - Shop Labor	1,207	510	1,360	1,360	1,440	1,440	-	5.9%
Petroleum Products	2,171	299	518	547	670	670	-	22.5%
Repair & Maint - Office	2,005	382	1,200	1,200	1,200	1,200	-	0.0%
Training & Meetings	481	508	3,000	3,000	3,000	3,000	-	0.0%
Travel	3,814	921	3,000	3,000	4,800	4,800	-	60.0%
Employee Overnight Lodging	-	-	200	200	200	200	-	0.0%
Prisoner Expense	14,184	7,218	8,000	8,000	8,000	8,000	-	0.0%
Employee Recognition Program	866	651	1,200	1,200	2,950	2,950	-	145.8%
Public Education	2,825	2,022	3,850	3,700	5,450	5,450	-	47.3%
Central equipment Fund Rental	16,400	7,900	18,500	18,500	17,700	17,700	-	-4.3%
IT Services	25,376	30,101	49,073	49,073	57,980	57,980	-	18.2%
Property Insurance	1,540	3,504	3,877	3,877	4,067	4,067	-	4.9%
Liability Insurance	2,916	3,115	2,576	2,576	2,639	2,709	70	5.2%
	\$ 564,772	\$ 424,049	\$ 659,676	\$ 631,769	\$ 673,894	\$ 673,964	\$ 70	6.7%

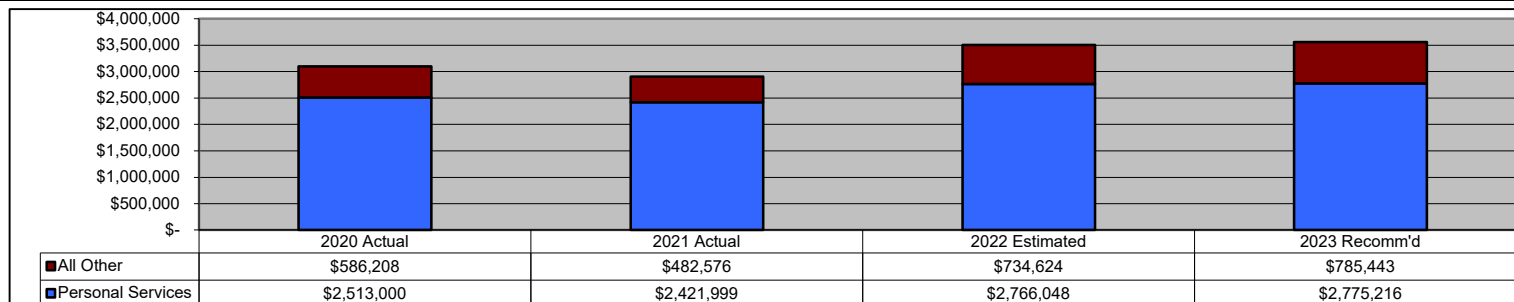
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
POLICE INVESTIGATIONS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 186,044	\$ 217,883	\$ 355,785	\$ 355,785	\$ 360,721	\$ 360,721	\$ -	1.4%
Salaries & Wages - Part-Time	175	-	9,584	-	9,000	9,000	-	---
Buyout - Compensated Absences	1,801	3,442	6,719	6,719	6,937	6,937	-	3.2%
Overtime	4,508	16,650	15,764	15,500	15,500	15,500	-	0.0%
Holiday Pay - PTO Buyback	1,470	2,742	2,564	2,815	2,500	2,500	-	-11.2%
FICA & Medicare	14,469	17,026	29,409	29,409	30,191	30,191	-	2.7%
Health Insurance	66,615	35,604	73,691	73,691	60,338	60,338	-	-18.1%
Vision Insurance	628	628	939	939	677	677	-	-27.9%
Dental Insurance	3,504	1,161	5,322	5,322	3,013	3,013	-	-43.4%
Wyoming Retirement	23,656	29,105	43,232	43,232	46,685	46,685	-	8.0%
Workers' Compensation	1,921	1,387	6,688	4,680	6,857	6,857	-	46.5%
State Unemployment	268	576	4,063	4,063	1,939	1,939	-	-52.3%
Disability/Life Insurance	1,242	1,396	3,500	3,500	3,195	3,195	-	-8.7%
General/Office Supplies	2,784	1,271	2,800	2,800	3,050	3,050	-	8.9%
Uniforms	767	546	2,000	2,500	3,000	3,000	-	20.0%
Small Tools & Equipment <\$10K	14	204	2,600	2,600	5,500	5,500	-	111.5%
Postage	536	588	1,300	1,300	1,300	1,300	-	0.0%
Professional Services	1,065	1,603	2,000	2,000	2,000	2,000	-	0.0%
Repair & Maint - Shop Parts	3,359	2,874	4,000	4,000	3,235	3,235	-	-19.1%
Repair & Maint - Shop Labor	3,570	1,632	3,536	3,536	2,800	2,800	-	-20.8%
Repair & Maint - Equipment	400	11	5,145	5,145	3,500	3,500	-	-32.0%
Petroleum Products	6,905	4,920	5,957	5,957	7,705	7,705	-	29.3%
Training & Meetings	900	1,637	3,000	3,000	3,000	3,000	-	0.0%
Travel	1,346	1,935	2,800	2,800	2,800	2,800	-	0.0%
Central Equipment Fund Rental	12,300	2,250	5,300	5,300	13,300	13,300	-	150.9%
IT Services	37,148	34,020	65,500	65,500	78,780	78,780	-	20.3%
Liability Insurance	1,850	2,026	1,934	1,934	2,541	2,608	67	34.9%
	\$ 379,245	\$ 383,117	\$ 665,132	\$ 654,027	\$ 680,064	\$ 680,131	\$ 67	4.0%



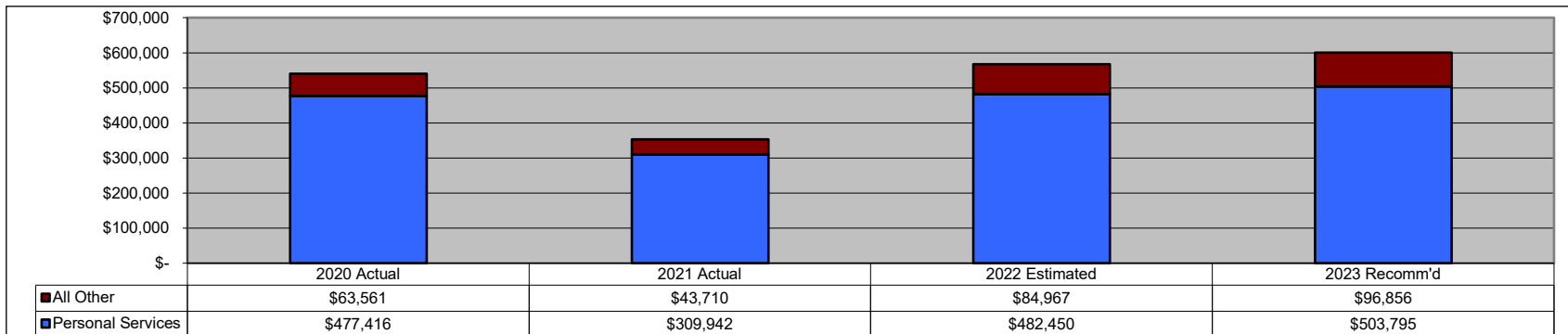
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
POLICE PATROL**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 1,480,628	\$ 1,501,476	\$ 1,783,066	\$ 1,707,664	\$ 1,755,217	\$ 1,755,217	\$ -	2.8%
Buyout - Compensated Absences	12,642	14,907	33,760	33,760	33,754	33,754	-	0.0%
Overtime	82,297	83,365	108,036	105,400	105,400	105,400	-	0.0%
Holiday Pay - PTO Buyback	33,413	37,630	44,281	44,281	43,200	43,200	-	-2.4%
FICA & Medicare	124,350	124,926	151,936	151,936	149,831	149,831	-	-1.4%
Health Insurance	518,033	421,454	427,800	427,800	367,217	367,217	-	-14.2%
Vision Insurance	4,856	4,649	4,836	4,836	4,143	4,143	-	-14.3%
Dental Insurance	23,879	16,162	27,180	27,180	21,039	21,039	-	-22.6%
Wyoming Retirement	178,774	181,157	230,953	230,953	240,317	240,317	-	4.1%
Workers' Compensation	24,055	14,112	34,750	24,330	34,098	34,098	-	40.1%
State Unemployment	3,585	14,096	15,712	15,712	7,479	7,479	-	-52.4%
Disability/Life Insurance	16,648	15,829	16,802	16,802	15,157	15,157	-	-9.8%
General/Office Supplies	7,487	5,359	6,750	6,750	6,750	6,750	-	0.0%
Uniforms	9,132	8,466	8,500	8,500	13,000	13,000	-	52.9%
Small Tools & Equipment <\$10K	15,838	19,085	22,050	22,050	17,750	17,750	-	-19.5%
Professional Services	29,655	12,934	14,950	14,950	10,215	10,215	-	-31.7%
Repair & Maint - Vehicles	-	9,846	-	-	-	-	-	---
Repair & Maint - Shop Parts	26,703	24,870	22,570	22,570	31,304	31,304	-	38.7%
Repair & Maint - Shop Labor	26,952	19,973	27,404	27,404	30,000	30,000	-	9.5%
Repair & Maint - Equipment	268	3,145	3,450	3,450	3,450	3,450	-	0.0%
Petroleum Products	42,023	45,664	44,030	44,030	56,950	56,950	-	29.3%
Uniform Cleaning	4,472	2,354	7,000	6,000	6,000	6,000	-	0.0%
Training & Meetings	35,637	25,252	30,070	30,070	30,070	30,070	-	0.0%
Travel	9,792	11,962	13,000	13,000	13,000	13,000	-	0.0%
Range Training	7,578	9,123	10,350	10,350	12,650	12,650	-	22.2%
Alcohol/Tobacco Grant Enforcement	675	910	4,020	4,020	4,020	4,020	-	0.0%
Central Equipment Fund Rental	195,000	96,900	202,900	202,900	212,700	212,700	-	4.8%
IT Services	139,604	137,672	273,496	273,496	302,420	302,420	-	10.6%
Liability Insurance	15,159	15,773	12,570	12,570	12,207	12,528	321	-0.3%
	\$ 3,099,208	\$ 2,904,575	\$ 3,603,676	\$ 3,500,672	\$ 3,560,338	\$ 3,560,659	\$ 321	1.7%



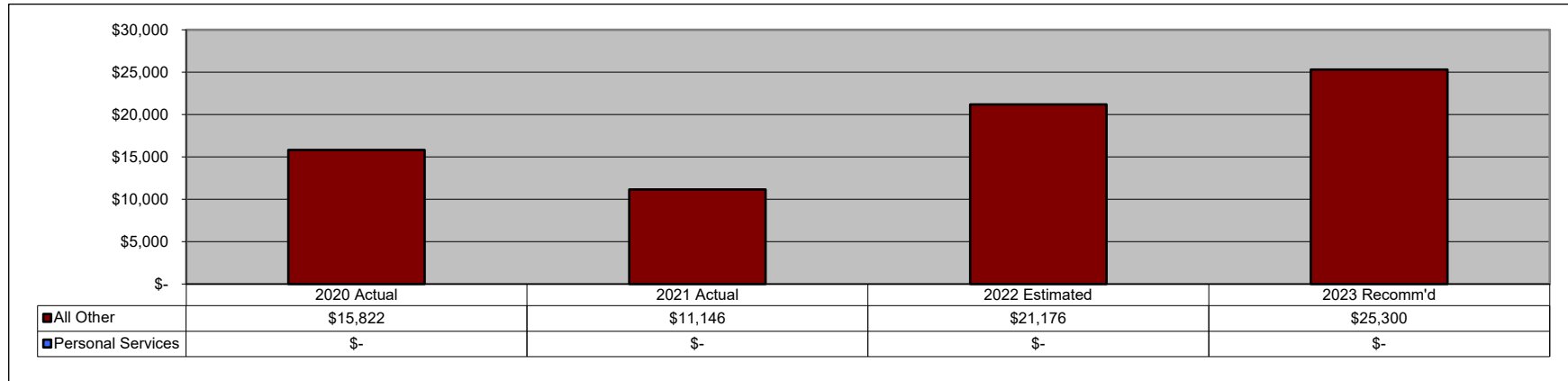
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
POLICE COMMUNITY SERVICE OFFICERS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 282,836	\$ 187,880	\$ 306,427	\$ 284,511	\$ 312,669	\$ 312,669	\$ -	9.9%
Salaries & Wages - Part-Time	1,368	-	-	-	-	-	-	---
Buyout - Compensated Absences	2,335	3,708	5,778	5,778	6,013	6,013	-	4.1%
Overtime	6,819	8,679	10,764	10,500	13,000	13,000	-	23.8%
Holiday Pay - PTO Buyback	534	5,011	3,076	3,000	3,000	3,000	-	0.0%
FICA & Medicare	21,908	15,151	24,912	24,912	25,603	25,603	-	2.8%
Health Insurance	107,694	51,647	93,424	93,424	81,307	81,307	-	-13.0%
Vision Insurance	1,177	689	1,048	1,048	779	779	-	-25.7%
Dental Insurance	5,665	1,947	5,813	5,813	3,788	3,788	-	-34.8%
Wyoming Retirement	38,339	28,082	43,124	43,124	47,541	47,541	-	10.2%
Workers' Compensation	5,497	2,144	5,667	3,970	5,815	5,815	-	46.5%
State Unemployment	890	2,655	2,846	2,846	1,343	1,343	-	-52.8%
Disability/Life Insurance	2,354	2,349	3,524	3,524	2,937	2,937	-	-16.7%
General/Office Supplies	1,129	482	1,900	2,300	2,300	2,300	-	0.0%
Uniforms	1,483	1,394	2,000	2,000	3,500	3,500	-	75.0%
Small Tools & Equipment <\$10K	27	57	850	850	4,850	4,850	-	470.6%
Repair & Maint - Shop Parts	2,061	3,130	4,000	4,000	3,131	3,131	-	-21.7%
Repair & Maint - Shop Labor	3,502	2,737	4,488	4,488	4,000	4,000	-	-10.9%
Repair & Maint - Equipment	-	417	1,450	1,450	1,450	1,450	-	0.0%
Petroleum Products	5,447	3,292	3,885	3,885	5,025	5,025	-	29.3%
Training & Meetings	2,135	1,310	2,990	2,990	2,990	2,990	-	0.0%
Travel	(229)	-	850	850	850	850	-	0.0%
Central Equipment Fund Rental	24,600	9,300	19,700	19,700	24,300	24,300	-	23.4%
IT Services	20,816	17,547	40,421	40,421	41,655	41,655	-	3.1%
Liability Insurance	2,590	2,309	2,033	2,033	2,149	2,205	56	8.5%
	\$ 540,977	\$ 353,652	\$ 590,970	\$ 567,417	\$ 600,595	\$ 600,651	\$ 56	5.9%



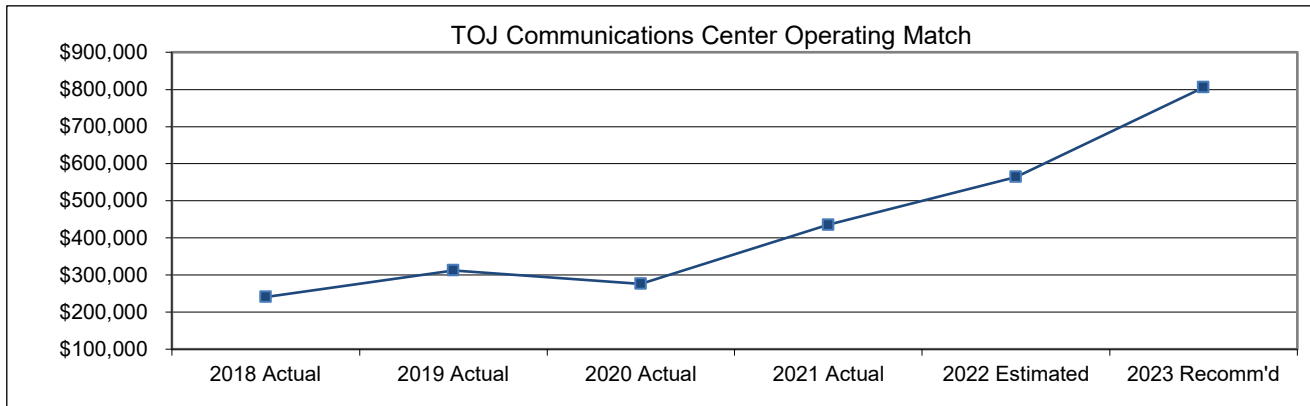
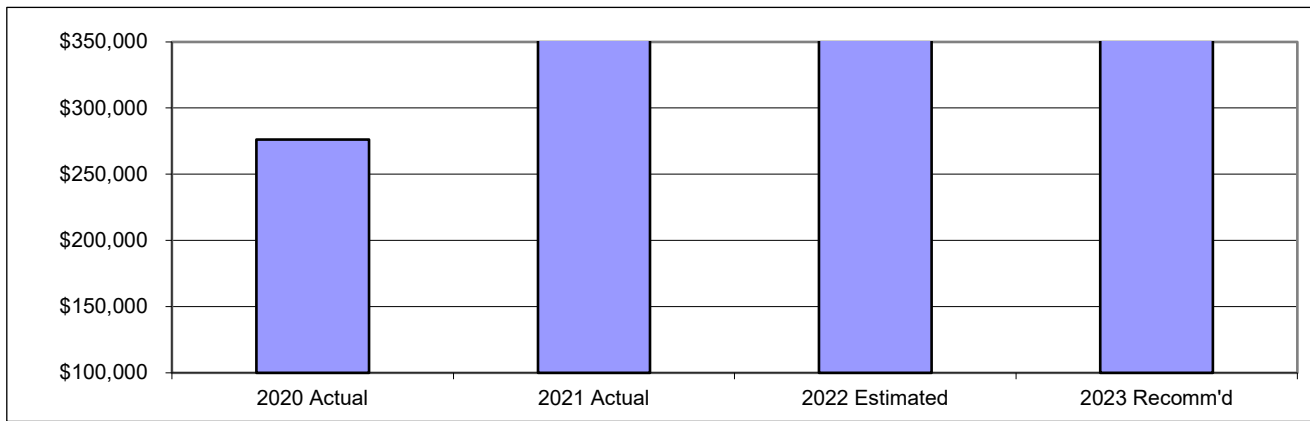
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
POLICE SPECIAL OPERATIONS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Supplies & Materials	\$ 10,233	\$ 6,669	\$ 11,350	\$ 7,350	\$ 7,350	\$ 7,350	\$ -	0.0%
Uniforms	1,140	835	2,600	2,600	2,600	2,600	-	0.0%
Repair & Maint - Shop Parts	250	172	400	400	-	-	-	-100.0%
Repair & Maint - Shop Labor	1,598	408	476	476	-	-	-	-100.0%
Repairs and Maintenance-Equip	41	104	2,400	2,400	2,400	2,400	-	0.0%
Training & Meetings	600	2,360	4,450	4,450	5,950	5,950	-	33.7%
Travel	1,960	598	3,500	3,500	7,000	7,000	-	100.0%
	\$ 15,822	\$ 11,146	\$ 25,176	\$ 21,176	\$ 25,300	\$ 25,300	\$ -	19.5%



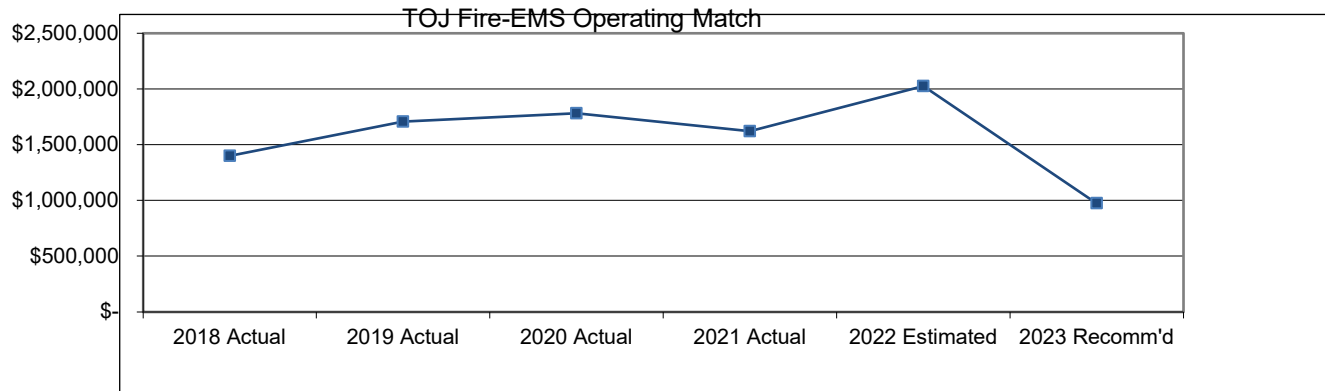
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
COMMUNICATIONS CENTER**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Contracted Services (County)	\$ 276,159	\$ 435,299	\$ 564,170	\$ 564,170	\$ 805,802	\$ 805,802	\$ -	42.8%
Total Communications Center	\$ 276,159	\$ 435,299	\$ 564,170	\$ 564,170	\$ 805,802	\$ 805,802	\$ -	42.8%



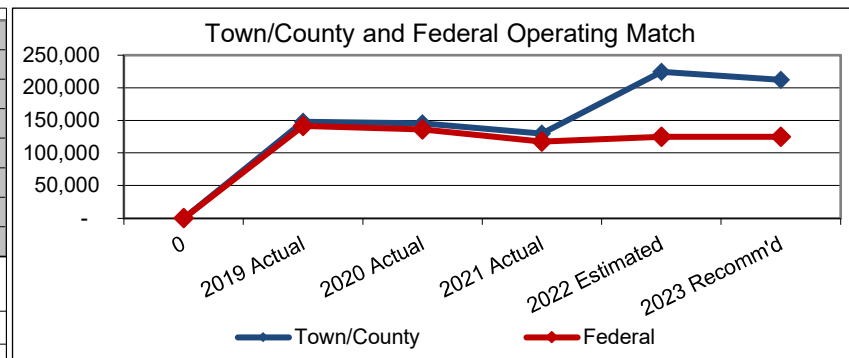
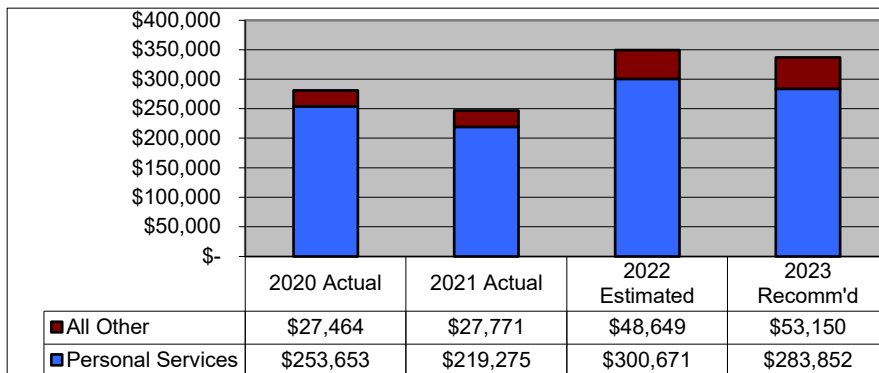
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
FIRE/EMS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Contracted Services (County)	\$ 1,782,914	\$ 1,620,890	\$ 2,026,648	\$ 2,026,648	\$ 2,435,091	\$ 843,398	\$ (1,591,693)	-58.4%
Emergency Management (County)	\$ -	\$ -	\$ -	\$ -	\$ 136,881	\$ 130,307	\$ (6,574)	---
Total Fire/EMS	\$ 1,782,914	\$ 1,620,890	\$ 2,026,648	\$ 2,026,648	\$ 2,571,972	\$ 973,705	\$ (1,598,267)	-52.0%



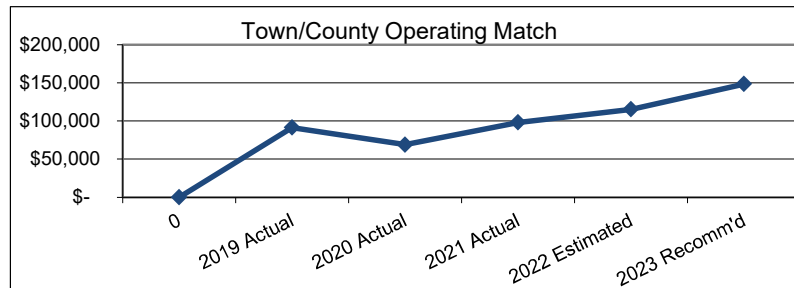
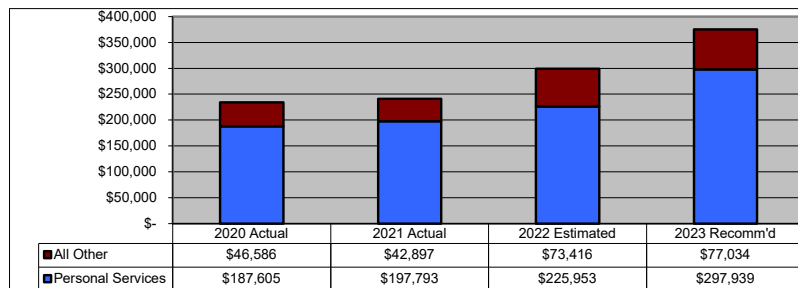
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
VICTIM SERVICES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 152,868	\$ 130,015	\$ 180,131	\$ 180,131	\$ 178,045	\$ 178,045	\$ -	-1.2%
Salaries & Wages - Part-Time	-	-	-	-	-	-	-	---
Buyout - Compensated Absences	510	1,536	3,396	3,396	3,424	3,424	-	0.8%
Overtime	3,006	5,252	5,167	6,000	6,000	6,000	-	0.0%
FICA & Medicare	11,479	9,664	14,423	14,423	14,341	14,341	-	-0.6%
Health Insurance	54,247	46,114	56,799	56,799	41,049	41,049	-	-27.7%
Vision Insurance	424	488	538	538	371	371	-	-31.0%
Dental Insurance	2,710	1,481	2,676	2,676	2,204	2,204	-	-17.6%
Wyoming Retirement	23,872	20,533	30,683	30,683	32,576	32,576	-	6.2%
Workers' Compensation	2,322	1,116	3,282	2,300	3,257	3,257	-	41.6%
State Unemployment	616	1,783	1,750	1,750	831	831	-	-52.5%
Disability/Life Insurance	1,599	1,293	1,975	1,975	1,753	1,753	1	-11.2%
General/Office Supplies	2,304	2,053	2,589	2,589	3,539	3,539	-	36.7%
Phone Communications	-	-	1,872	1,872	1,872	1,872	-	0.0%
Professional Services	-	-	3,700	3,700	3,700	3,700	-	0.0%
Translation Services	384	299	600	600	600	600	-	0.0%
Training, Travel, & Meetings	1,060	748	2,109	2,109	2,109	2,109	-	0.0%
Employee Recruitment	-	376	1,500	1,500	1,500	1,500	-	0.0%
Emergency Assistance	2,447	2,893	2,626	2,626	2,626	2,626	-	0.0%
Advertising & Outreach	8,008	7,481	6,350	7,350	6,350	6,350	-	-13.6%
IT Services	11,866	12,392	25,106	25,106	29,598	29,598	-	17.9%
Liability Insurance	1,395	1,528	1,197	1,197	1,224	1,256	32	4.9%
Total Victim Services	\$ 281,117	\$ 247,046	\$ 348,469	\$ 349,320	\$ 336,969	\$ 337,001	\$ 32	-3.5%



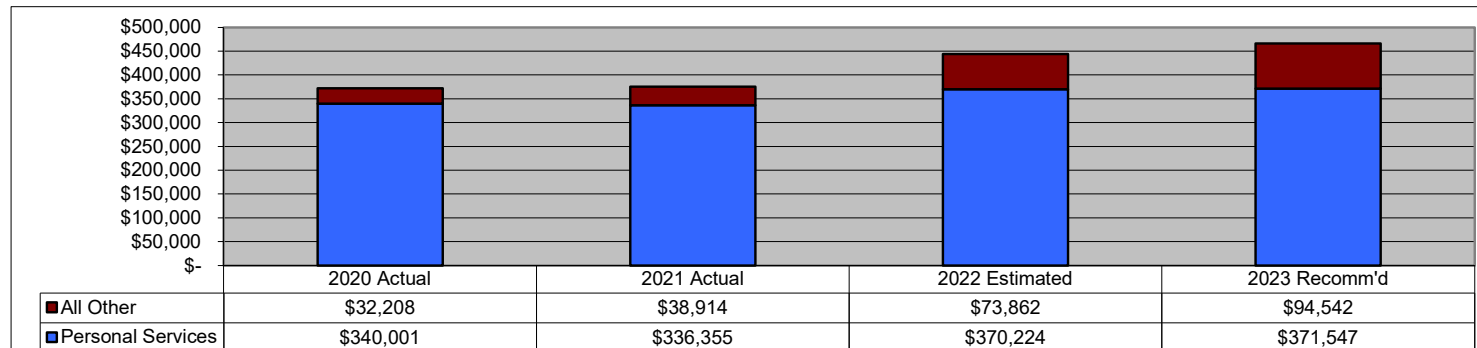
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
ANIMAL SHELTER**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 100,640	\$ 101,566	\$ 116,233	\$ 116,233	\$ 157,411	\$ 157,411	\$ -	35.4%
Salaries & Wages - Part-Time	20,979	16,179	36,206	36,206	35,000	35,000	-	-3.3%
Buyout - Compensated Absences	413	1,785	2,182	2,182	3,027	3,027	-	38.7%
Overtime	926	6,438	5,384	8,500	3,300	3,300	-	-61.2%
Holiday Pay - PTO Buyback	94	363	514	514	500	500	-	-2.7%
FICA & Medicare	8,793	9,375	12,027	12,027	15,242	15,242	-	26.7%
Health Insurance	35,377	40,580	24,113	24,113	45,550	45,550	-	88.9%
Vision Insurance	568	568	261	261	498	498	-	90.8%
Dental Insurance	1,662	1,842	1,321	1,321	2,330	2,330	-	76.4%
Wyoming Retirement	14,909	15,909	19,766	19,766	28,623	28,623	-	44.8%
Workers' Compensation	1,826	1,278	2,735	1,910	3,461	3,461	-	81.2%
State Unemployment	352	755	1,817	1,817	1,150	1,150	-	-36.7%
Disability/Life Insurance	1,066	1,155	1,103	1,103	1,847	1,847	-	67.5%
Operating Supplies	7,258	7,458	6,900	8,725	8,425	8,425	-	-3.4%
Small Tools & Equipment <\$10K	856	352	1,260	1,260	1,260	1,260	-	0.0%
Printing & Publication	89	504	800	800	800	800	-	0.0%
Utilities	7,082	5,970	9,700	9,700	10,200	10,200	-	5.2%
Medical & Legal Services	-	1,527	3,200	5,000	5,000	5,000	-	0.0%
Repair & Maint - Shop Parts	479	271	500	500	522	522	-	4.4%
Repair & Maint - Shop Labor	3,026	204	3,060	3,060	800	800	-	-73.9%
Petroleum Products	155	45	151	151	221	221	-	46.4%
Repair & Maint - Buildings	758	3,139	4,045	4,100	4,545	4,545	-	10.9%
Trash Collection	1,148	350	1,400	1,400	1,400	1,400	-	0.0%
Training, Travel, & Meetings	849	2,113	1,700	1,000	1,700	1,700	-	70.0%
Preventive Animal Care	2,467	2,469	7,000	8,025	8,025	8,025	-	0.0%
Employee Recruitment	-	198	-	-	-	-	-	---
Central Equipment Fund Rental	6,300	2,350	3,900	3,900	3,900	3,900	-	0.0%
IT Services	13,164	13,082	23,173	23,173	27,182	27,182	-	17.3%
Property Insurance	1,731	1,543	1,612	1,612	1,697	1,697	-	5.3%
Liability Insurance	1,224	1,322	1,010	1,010	1,322	1,357	35	34.4%
Total Animal Shelter	\$ 234,191	\$ 240,690	\$ 293,073	\$ 299,369	\$ 374,938	\$ 374,973	\$ 35	25.3%



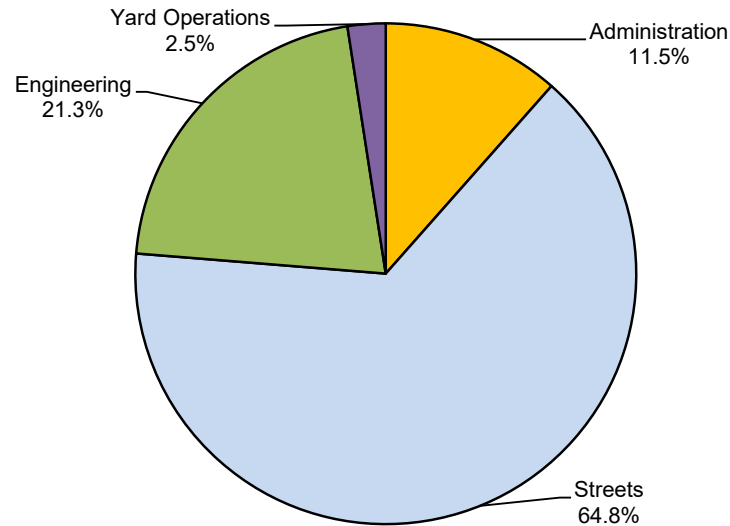
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
BUILDING INSPECTIONS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 215,413	\$ 218,388	\$ 233,477	\$ 233,477	\$ 233,467	\$ 233,467	\$ -	0.0%
Buyout - Compensated Absences	1,721	3,701	4,417	4,417	4,490	4,490	-	1.7%
FICA & Medicare	15,450	15,808	18,197	18,197	18,204	18,204	-	0.0%
Health Insurance	66,615	56,623	65,283	65,283	65,283	65,283	-	0.0%
Vision Insurance	688	688	702	702	702	702	-	0.0%
Dental Insurance	2,769	2,353	4,212	4,212	3,631	3,631	-	-13.8%
Wyoming Retirement	32,542	33,656	37,961	37,961	40,084	40,084	-	5.6%
Workers' Compensation	2,367	1,389	3,130	2,190	3,096	3,096	-	41.4%
State Unemployment	415	1,728	1,764	1,764	831	831	-	-52.9%
Disability/Life Insurance	2,021	2,021	2,021	2,021	1,759	1,759	-	-13.0%
General/Office Supplies	1,687	196	2,000	2,000	2,000	2,000	-	-0.1%
Uniforms	163	324	400	400	400	400	-	0.0%
Dues & Subscriptions	100	-	850	800	850	850	-	6.3%
Professional Services	3,325	195	8,500	4,000	26,000	26,000	-	550.0%
Bank/Credit Card Fees	-	7,089	5,000	5,700	6,500	6,500	-	14.0%
Repair & Maint - Shop Parts	249	467	248	313	313	313	-	0.0%
Repair & Maint - Shop Labor	204	595	204	204	400	400	-	96.1%
Petroleum Products	585	252	259	319	268	268	-	-16.0%
Training, Travel, & Meetings	3,649	-	7,500	7,500	7,500	7,500	-	0.0%
Books & Publications	-	927	5,000	4,000	2,000	2,000	-	-50.0%
Central Equipment Fund Rental	7,400	2,250	9,200	9,200	5,000	5,000	-	-45.7%
IT Services	12,935	24,535	37,869	37,869	41,665	41,665	-	10.0%
Liability Insurance	1,911	2,084	1,557	1,557	1,605	1,647	42	5.8%
Total Building Inspections	\$ 372,209	\$ 375,269	\$ 449,751	\$ 444,086	\$ 466,048	\$ 466,090	\$ 42	5.0%



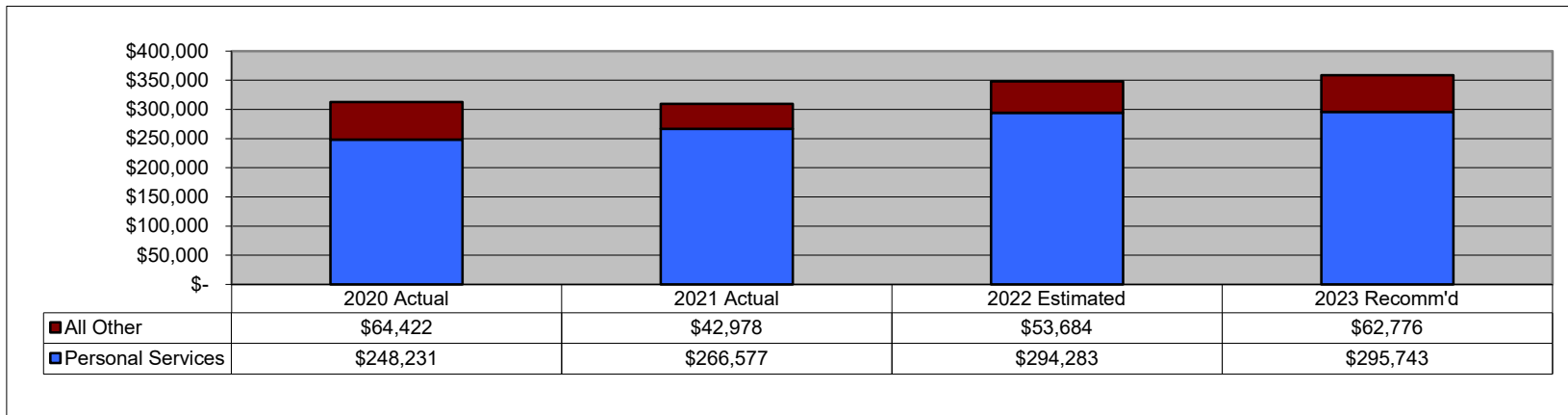
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PUBLIC WORKS**

DEPARTMENTS WITHIN PUBLIC WORKS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Public Works Administration	\$ 312,653	\$ 309,555	\$ 348,125	\$ 347,967	\$ 600,974	\$ 358,519	\$ (242,455)	3.0%
Streets	1,644,421	1,283,879	1,852,771	1,754,258	2,059,249	2,016,942	(42,307)	15.0%
Engineering	466,491	395,832	630,108	580,331	875,283	661,880	(213,403)	14.1%
Yard Operations	40,877	30,162	49,709	45,840	76,293	76,293	-	66.4%
Total Public Works	\$ 2,464,442	\$ 2,019,428	\$ 2,880,713	\$ 2,728,396	\$ 3,611,799	\$ 3,113,634	\$ (498,165)	14.1%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
PUBLIC WORKS ADMINISTRATION**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 154,198	\$ 173,635	\$ 185,293	\$ 185,293	\$ 323,119	\$ 183,094	\$ (140,025)	-1.2%
Buyout - Compensated Absences	524	2,331	3,506	3,506	6,214	3,521	(2,693)	0.4%
Overtime	29	1,149	-	700	1,000	1,000	-	42.9%
Holiday Pay - PTO Buyback	676	-	514	514	2,000	2,000	-	289.1%
FICA & Medicare	11,414	12,658	14,481	14,481	25,423	14,506	(10,917)	0.2%
Health Insurance	51,813	44,034	50,768	50,768	105,170	50,768	(54,402)	0.0%
Vision Insurance	564	514	628	628	1,300	628	(672)	0.0%
Dental Insurance	2,726	1,906	3,276	3,276	6,742	3,255	(3,487)	-0.6%
Wyoming Retirement	23,329	26,774	30,200	30,200	56,754	32,078	(24,676)	6.2%
Workers' Compensation	1,478	1,042	2,868	2,010	5,373	2,876	(2,497)	43.1%
State Unemployment	324	1,225	1,374	1,374	1,339	646	(693)	-53.0%
Disability/Life Insurance	1,156	1,309	1,533	1,533	2,834	1,371	(1,463)	-10.6%
Litigation	-	-	5,000	5,000	5,000	5,000	-	0.0%
IT Services	37,333	41,327	47,448	47,448	56,485	56,485	-	19.0%
Property Insurance	25,519	-	-	-	-	-	-	---
Liability Insurance	1,570	1,651	1,236	1,236	2,221	1,291	(930)	4.4%
Total Administration	\$ 312,653	\$ 309,555	\$ 348,125	\$ 347,967	\$ 600,974	\$ 358,519	\$ (242,455)	3.0%

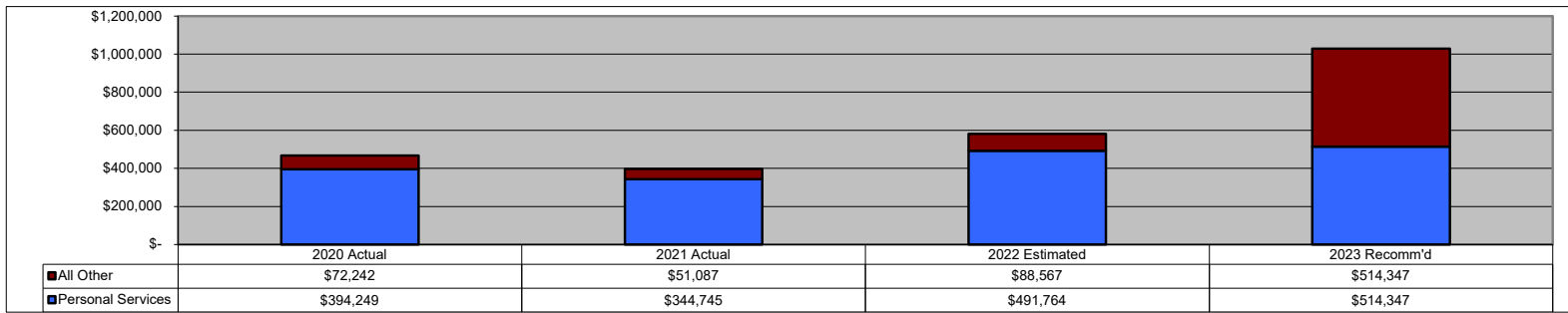


TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
STREETS

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 391,466	\$ 397,285	\$ 449,188	\$ 396,256	\$ 459,270	\$ 436,045	\$ (23,225)	10.0%
Salaries & Wages - Part-Time	22,005	-	25,000	3,000	28,300	28,300	-	843.3%
Buyout - Compensated Absences	2,551	4,631	8,492	8,492	8,832	8,385	(447)	-1.3%
Holiday Pay - PTO Buyback	-	2,212	3,076	-	-	-	-	---
Overtime	14,589	17,338	17,426	17,586	20,000	20,000	-	13.7%
FICA & Medicare	31,726	30,359	38,432	38,432	39,505	37,694	(1,811)	-1.9%
Health Insurance	171,458	100,591	134,151	134,151	165,556	154,676	(10,880)	15.3%
Vision Insurance	1,394	1,048	1,372	1,372	1,848	1,713	(135)	24.9%
Dental Insurance	8,580	4,350	8,538	8,538	9,262	8,564	(698)	0.3%
Wyoming Retirement	61,137	64,059	77,306	77,306	89,482	85,286	(4,196)	10.3%
Workers' Compensation	6,568	3,919	9,185	6,430	9,470	9,056	(414)	40.8%
State Unemployment	1,403	4,794	5,460	5,460	2,493	2,355	(138)	-56.9%
Disability/Life Insurance	4,383	4,450	3,920	3,920	5,268	4,976	(292)	26.9%
General/Office Supplies	7,063	3,373	7,000	7,000	7,700	7,700	-	10.0%
Uniforms	1,975	-	1,800	1,800	2,160	2,160	-	20.0%
Small Tools & Equipment <\$10K	2,746	1,213	4,800	4,800	5,750	5,750	-	19.8%
Utilities	46,377	40,214	46,377	42,000	45,000	45,000	-	7.1%
Repair & Maint - Shop Parts	171,152	131,662	170,479	170,479	193,044	193,044	-	13.2%
Repair & Maint - Shop Labor	62,155	58,813	62,155	62,155	80,000	80,000	-	28.7%
Petroleum Products	60,008	51,952	58,698	58,698	77,625	77,625	-	32.2%
R & M - Snow Clearing	-	-	10,000	9,000	13,420	13,420	-	49.1%
R & M - Street Lights	7,006	11,003	7,000	7,000	24,000	24,000	-	242.9%
R & M - Streets	10,026	4,342	10,000	10,000	11,000	11,000	-	10.0%
R & M - Boardwalks	43,902	9,228	43,900	71,000	10,000	10,000	-	-85.9%
R & M - Alleys	744	-	2,200	2,200	3,000	3,000	-	36.4%
R & M - Storm Drainage	16,503	7,908	16,500	16,500	36,000	36,000	-	118.2%
R & M - Winter Sanding	93,436	64,728	85,400	57,000	99,268	99,268	-	74.2%
R & M - Ice/Flood Control	-	-	15,000	-	15,000	15,000	-	---
R & M - Signs	21,557	17,897	37,500	37,500	58,294	58,294	-	55.5%
R & M - Paint Projects	50,501	69,366	137,000	137,000	14,000	14,000	-	-89.8%
R & M - Asphalt and Gravel	8,324	5,001	8,324	8,324	12,789	12,789	-	53.6%
R & M - Sidewalks/Crosswalks	13,627	-	13,600	13,600	15,000	15,000	-	10.3%
R & M - Parking Lot Maintenance	2,062	8,060	7,062	7,062	35,000	35,000	-	395.6%
R & M - Antler Arch	4,200	408	4,200	4,200	6,000	6,000	-	42.9%
R & M - Trash Receptacles	2,319	-	1,600	1,600	3,800	3,800	-	137.5%
R & M - Tree Removal & Replace	1,230	-	1,230	1,787	25,000	25,000	-	1299.0%
Uniform Cleaning	1,828	2,126	2,500	2,700	3,000	3,000	-	11.1%
Dump Fees	4,980	4,617	4,980	6,990	15,000	15,000	-	114.6%
Training, Travel, & Meetings	1,298	-	1,298	1,298	33,500	33,500	-	2480.9%
Central Equipment Fund Rental	257,900	128,200	259,800	259,800	318,300	318,300	-	22.5%
IT Services	7,230	8,594	27,939	27,939	30,197	30,197	-	8.1%
Property Insurance	11,286	8,796	10,040	10,040	10,569	10,569	-	5.3%
Liability Insurance	5,972	4,792	3,089	4,089	6,547	6,476	(71)	58.4%
Equipment Rental	9,754	6,550	9,754	9,754	10,000	10,000	-	2.5%
Total Streets	\$ 1,644,421	\$ 1,283,879	\$ 1,852,771	\$ 1,754,258	\$ 2,059,249	\$ 2,016,942	\$ (42,307)	15.0%

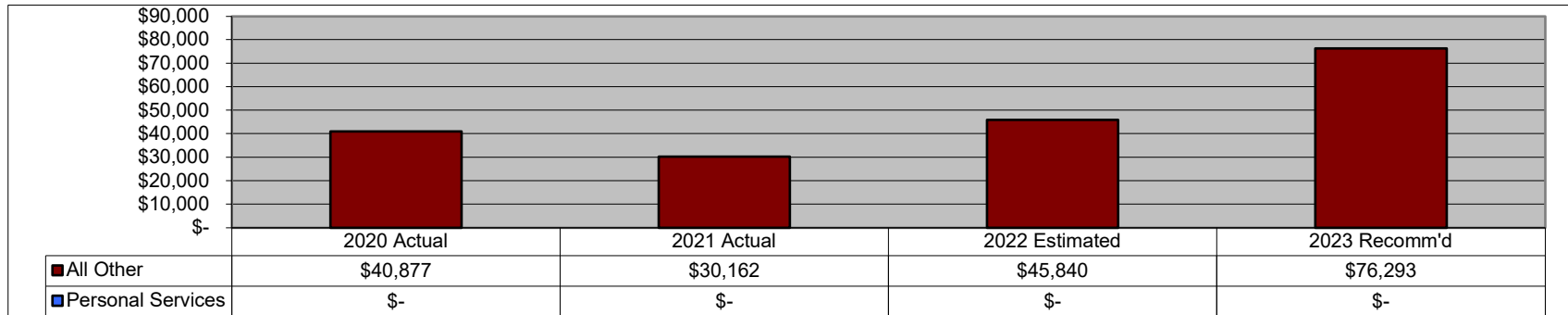
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
ENGINEERING**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 235,477	\$ 234,020	\$ 346,546	\$ 312,039	\$ 472,504	\$ 345,274	\$ (127,230)	10.7%
Salaries & Wages - Part-Time	1,146	-	-	-	-	-	-	---
Buyout - Compensated Absences	2,329	3,209	6,572	6,572	9,087	6,640	(2,447)	1.0%
Holiday Pay	610	-	-	-	-	-	-	---
FICA & Medicare	18,300	17,607	27,009	27,009	36,842	26,921	(9,921)	-0.3%
Health Insurance	88,820	46,114	74,927	74,927	106,332	62,810	(43,522)	-16.2%
Vision Insurance	892	424	702	702	1,178	640	(538)	-8.8%
Dental Insurance	4,672	1,481	4,080	4,080	6,389	3,599	(2,790)	-11.8%
Wyoming Retirement	35,758	35,919	56,474	56,474	81,064	58,907	(22,157)	4.3%
Workers' Compensation	3,659	2,085	6,140	4,300	8,374	6,112	(2,262)	42.1%
State Unemployment	449	1,778	2,360	2,360	1,662	1,108	(554)	-53.1%
Disability/Life Insurance	2,137	2,108	3,301	3,301	3,506	2,336	(1,170)	-29.2%
General/Office Supplies	50	-	-	-	-	-	-	---
Small Tools & Equipment <\$10K	-	-	-	-	1,000	1,000	-	---
Dues & Subscriptions	850	320	1,000	850	1,200	1,200	-	41.2%
Professional Services	18,830	7,084	40,000	25,000	40,000	40,000	-	60.0%
Repair & Maint - Shop Parts	1,492	404	1,495	1,495	1,931	1,931	-	29.2%
Repair & Maint - Shop Labor	1,762	1,098	1,768	1,768	2,080	2,080	-	17.6%
Petroleum Products	413	616	599	1,045	1,708	1,708	-	63.4%
Repair & Maint - Office	-	-	-	-	-	-	-	---
Training, Travel, & Meetings	1,975	1,540	1,975	3,249	19,500	19,500	-	500.2%
Central Equipment Fund Rental	12,300	6,150	12,700	12,700	12,700	12,700	-	0.0%
IT Services	31,687	31,579	40,143	40,143	64,979	64,979	-	61.9%
Liability Insurance	2,883	2,296	2,317	2,317	3,247	2,435	(812)	5.1%
Total Town Engineer	\$ 466,491	\$ 395,832	\$ 630,108	\$ 580,331	\$ 875,283	\$ 661,880	\$ (213,403)	14.1%



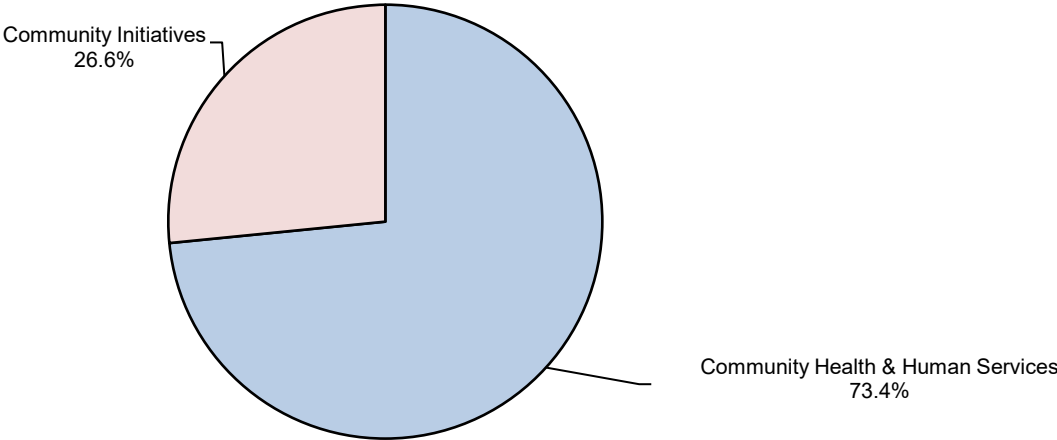
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
YARD OPERATIONS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
General/Office Supplies	\$ 3,329	\$ 1,902	\$ 5,433	\$ 3,000	\$ 9,334	\$ 9,334	\$ -	211.1%
Operating Supplies	3,825	3,536	3,825	3,825	4,200	4,200	-	9.8%
OSHA Safety Supplies	11,220	4,095	12,075	12,000	14,000	14,000	-	16.7%
Uniforms	488	-	488	300	1,400	1,400	-	366.7%
Radio Services	4,440	8,880	5,440	5,440	5,440	5,440	-	0.0%
Phone Communications	-	-	-	-	-	-	-	---
Physicals	813	1,110	1,000	600	1,000	1,000	-	66.7%
Drug & Alcohol Testing	3,750	1,515	3,500	3,500	3,500	3,500	-	0.0%
Petroleum Products	196	-	-	-	-	-	-	---
Training, Travel, & Meetings	3,773	50	3,773	3,000	21,440	21,440	-	614.7%
IT Services	8,825	9,074	14,175	14,175	15,979	15,979	-	12.7%
Equipment Rental	-	-	-	-	-	-	-	---
Total Yard Operations	\$ 40,877	\$ 30,162	\$ 49,709	\$ 45,840	\$ 76,293	\$ 76,293	\$ -	66.4%



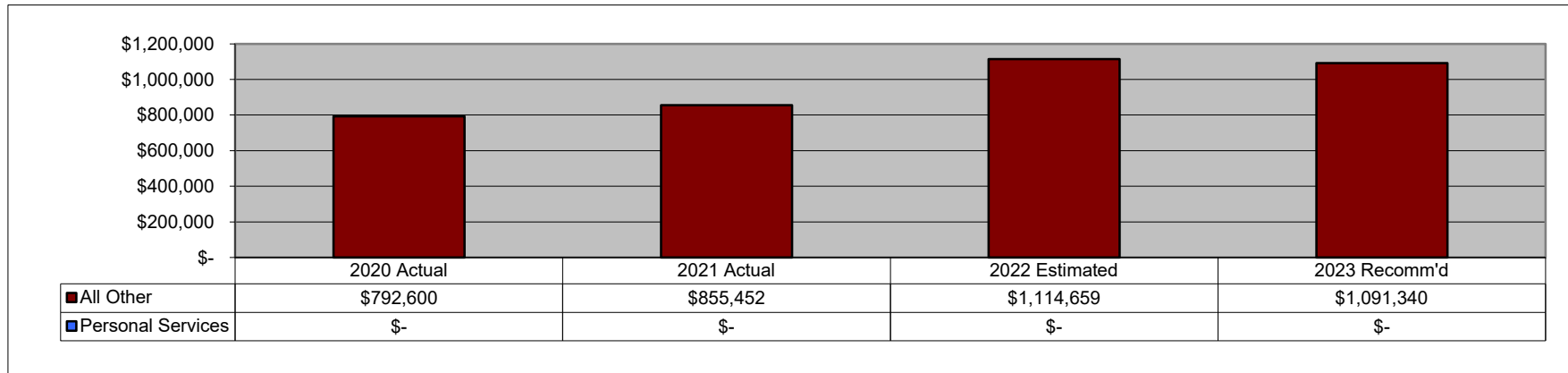
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
COMMUNITY HEALTH & HUMAN SERVICES AND COMMUNITY INITIATIVES**

FUNCTION DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Community Health & Human Services	\$ 792,600	\$ 855,452	\$ 1,114,659	\$ 1,114,659	\$ 1,246,307	\$ 1,091,340	\$ (154,967)	-2.1%
Community Initiatives	244,311	216,047	293,300	283,300	426,450	394,710	(31,740)	39.3%
Total of Functions	\$ 1,036,911	\$ 1,076,476	\$ 1,407,959	\$ 1,397,959	\$ 1,672,757	\$ 1,486,050	\$ (186,707)	6.3%



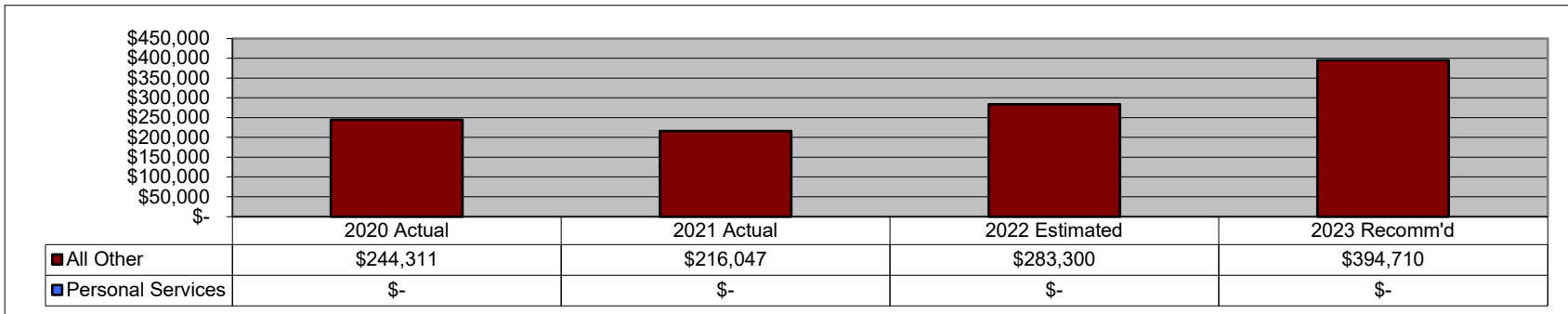
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
COMMUNITY HEALTH & HUMAN SERVICES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Professional Services	\$ 26,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	---
Community Entry Services	50,000	50,000	61,500	61,500	130,000	66,420	(63,580)	8.0%
JH Community Counseling	100,000	103,000	113,650	113,650	119,335	119,335	-	5.0%
Teton Youth & Family Services	176,000	181,280	256,250	256,250	308,904	276,750	(32,154)	8.0%
Children Learning Center	101,400	106,840	117,011	117,011	117,011	117,011	-	0.0%
Senior Center	96,570	103,330	116,505	116,505	133,981	125,825	(8,156)	8.0%
Community Safety Network	44,000	49,000	56,375	56,375	62,000	60,885	(1,115)	8.0%
ONE22	75,000	82,500	102,500	102,500	150,000	110,700	(39,300)	8.0%
Curran-Seeley	48,250	53,075	56,902	56,902	53,075	53,075	-	-6.7%
Teton Literacy Program	22,800	22,000	27,470	27,470	26,800	26,800	-	-2.4%
DUI/Drug Court	21,894	54,427	42,938	42,938	41,951	41,951	-	-2.3%
CLIMB Wyoming	5,000	5,000	6,125	6,125	6,125	6,125	-	0.0%
Hole Food Rescue	10,000	20,000	20,000	20,000	25,000	21,600	(3,400)	8.0%
JH Children's Museum	15,000	15,000	15,683	15,683	20,000	16,938	(3,062)	8.0%
Immigrant Hope Wyoming Idaho	-	5,000	5,625	5,625	5,625	5,625	-	0.0%
Voices JH	-	-	10,000	10,000	15,000	10,800	(4,200)	8.0%
Cultivate	-	5,000	6,125	6,125	6,500	6,500	-	6.1%
Childcare	-	-	100,000	100,000	25,000	25,000	-	-75.0%
Total Community Health & Human Services	\$ 792,600	\$ 855,452	\$ 1,114,659	\$ 1,114,659	\$ 1,246,307	\$ 1,091,340	\$ (154,967)	-2.1%



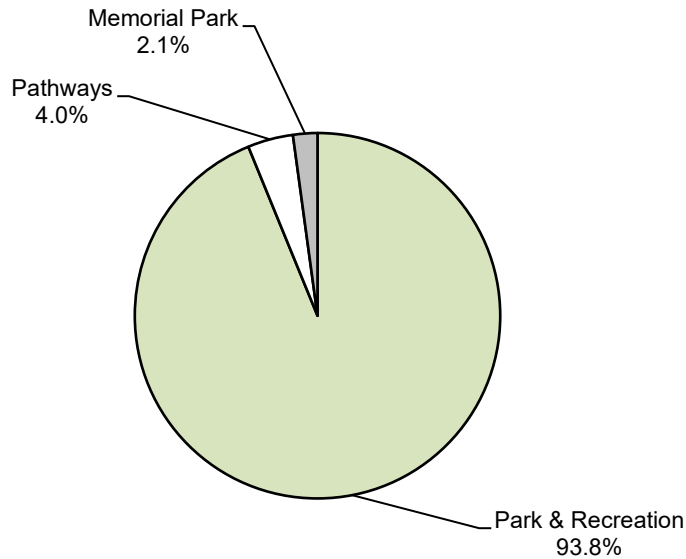
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
COMMUNITY INITIATIVES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Local Initiatives	\$ -	\$ -	\$ 20,000	\$ 10,000	\$ 60,000	\$ 60,000	\$ -	500.0%
Historical Center	25,000	20,000	25,000	25,000	26,250	26,250	-	5.0%
Trash Collection	55,306	58,793	76,000	76,000	115,000	115,000	-	51.3%
Recycling Services	16,415	15,778	15,300	15,300	15,500	15,500	-	1.3%
4th of July Fireworks	5,000	4,000	1,000	1,000	-	-	-	-100.0%
Jackson Hole Air	6,000	15,000	15,000	15,000	18,000	16,200	(1,800)	8.0%
Charture Institute	-	-	-	-	-	-	-	---
Rodeo Grounds/Fair	60,000	60,000	60,000	60,000	60,000	60,000	-	0.0%
Holiday Lighting	-	-	-	-	-	-	-	---
Leadership Jackson Hole	4,500	-	-	-	8,000	8,000	-	---
Conservation Programs	35,000	28,000	35,000	35,000	35,000	35,000	-	0.0%
Global Ties Wyoming	4,120	-	-	-	-	-	-	---
JH Public Art	3,605	2,884	10,000	10,000	10,000	10,000	-	0.0%
TC Historic Preservation Board	12,125	5,000	22,000	22,000	53,700	23,760	(29,940)	8.0%
Teton Trust for Historic Place	-	-	-	-	15,000	15,000	-	---
Legacy Philanthropy Works	-	-	-	-	10,000	10,000	-	---
Central Wyoming College	5,000	-	-	-	-	-	-	---
Center of Wonder	8,240	6,592	-	-	-	-	-	---
Arts for All	-	-	10,000	10,000	-	-	-	-100.0%
Yellowstone Teton Clean Cities	4,000	-	4,000	4,000	-	-	-	-100.0%
Total Community Initiatives	\$ 244,311	\$ 216,047	\$ 293,300	\$ 283,300	\$ 426,450	\$ 394,710	\$ (31,740)	39.3%



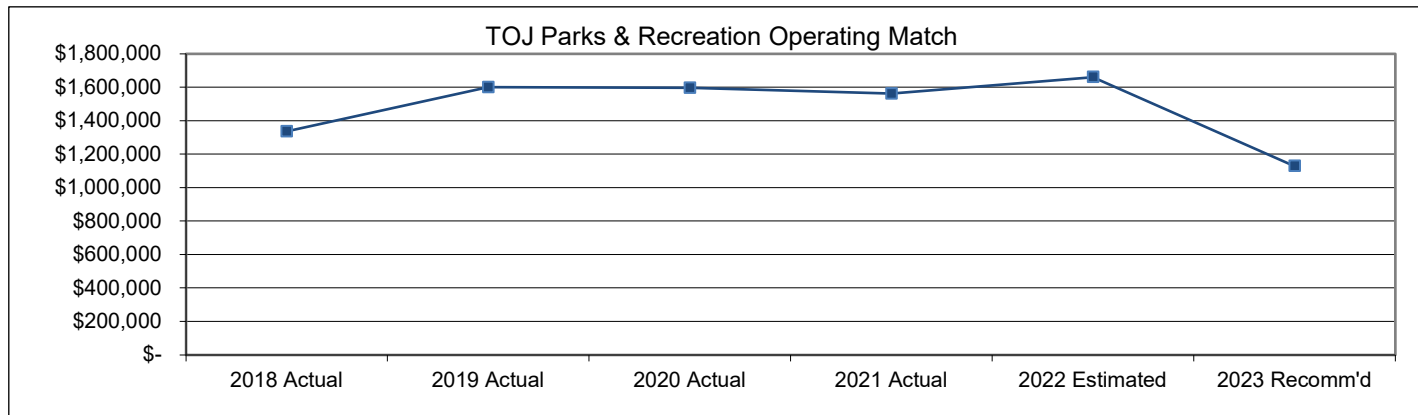
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
CULTURE & RECREATION**

DEPARTMENTS WITHIN CULTURE & RECREATION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Parks & Recreation (County)	\$ 1,596,822	\$ 1,561,681	\$ 1,356,225	\$ 1,356,225	\$ 1,286,057	\$ 1,129,042	\$ (157,015)	-16.8%
Pathways (County)	70,613	78,941	47,295	47,295	64,872	48,162	(16,710)	1.8%
Memorial Park (Cemetery)	15,049	13,184	26,646	26,187	25,843	25,846	3	-1.3%
Total Culture & Recreation	\$ 1,682,484	\$ 1,653,806	\$ 1,430,166	\$ 1,429,707	\$ 1,376,772	\$ 1,203,050	\$ (173,722)	-15.9%



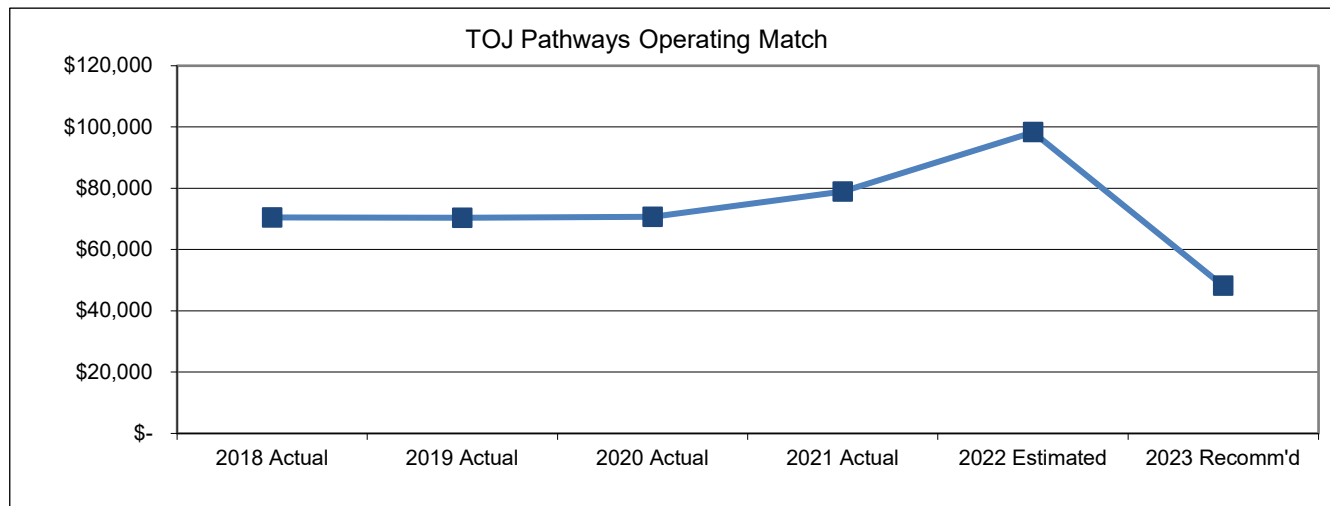
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
PARKS AND RECREATION**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Contracted Services (County)	\$ 1,596,822	\$ 1,561,681	\$ 1,356,225	\$ 1,356,225	\$ 1,286,057	\$ 1,129,042	\$ (157,015)	-16.8%
Total Parks and Recreation	\$ 1,596,822	\$ 1,561,681	\$ 1,356,225	\$ 1,356,225	\$ 1,286,057	\$ 1,129,042	\$ (157,015)	-16.8%



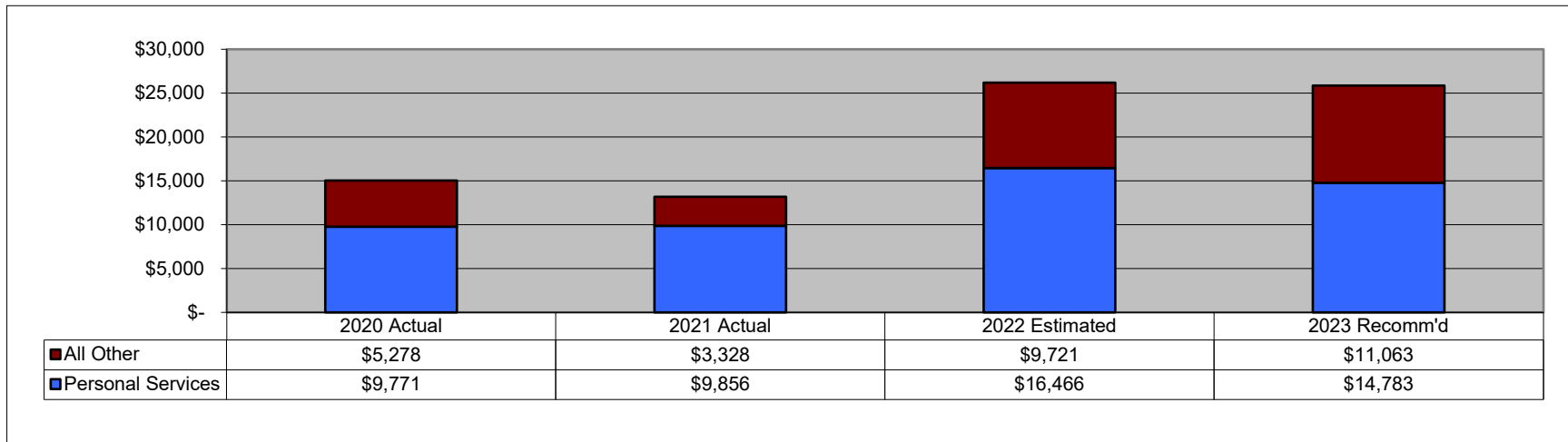
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
PATHWAYS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Contracted Services (County)	\$ 70,613	\$ 78,941	\$ 47,295	\$ 47,295	\$ 64,872	\$ 48,162	\$ (16,710)	1.8%
Total Pathways	\$ 70,613	\$ 78,941	\$ 47,295	\$ 47,295	\$ 64,872	\$ 48,162	\$ (16,710)	1.8%



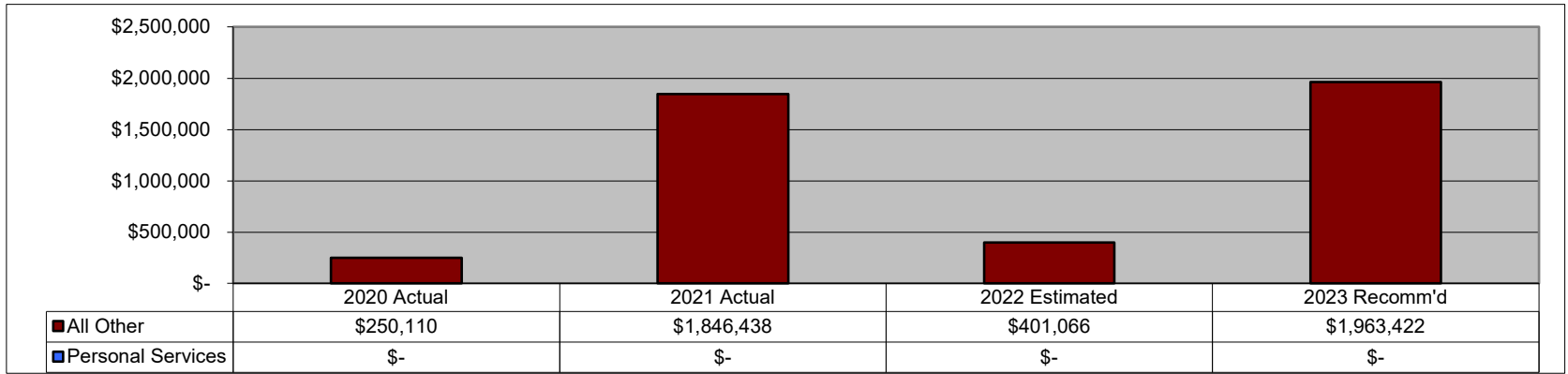
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
MEMORIAL PARK (CEMETERY)**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Salaries & Wages - Regular	\$ 8,983	\$ 9,061	\$ 14,516	\$ 14,516	\$ 13,260	\$ 13,260	\$ -	-8.7%
FICA & Medicare	619	624	1,113	1,113	1,014	1,014	-	-8.9%
Workers' Compensation	122	69	259	180	232	232	-	28.9%
State Unemployment	47	102	657	657	277	277	-	-57.8%
Operating Supplies	57	-	200	70	200	200	-	185.7%
Utilities	331	218	350	300	350	350	-	16.7%
Water & Sewer Charges	806	1,040	1,200	1,200	1,200	1,200	-	0.0%
Professional Services	2,176	-	3,300	3,400	3,500	3,500	-	2.9%
Dust Abatement/Road Maint	-	-	550	250	550	550	-	120.0%
IT Services	1,828	1,983	4,436	4,436	5,169	5,169	-	16.5%
Liability Insurance	80	87	65	65	91	94	3	44.6%
Total Cemetery	\$ 15,049	\$ 13,184	\$ 26,646	\$ 26,187	\$ 25,843	\$ 25,846	\$ 3	-1.3%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL UNALLOCATED
TOWN-WIDE SERVICES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 DIFFERENCE	% CHANGE FY22 Est.
General/Office Supplies	\$ 3,993	\$ 3,922	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	-	25.0%
Postage	8,459	8,892	10,950	10,950	10,950	10,950	-	0.0%
Dues & Subscriptions	14,097	12,340	15,000	15,647	15,500	15,500	-	-0.9%
Flat Creek Improvement District	12,000	12,000	12,000	12,000	12,000	12,000	-	0.0%
Professional Services	77	2,097	3,500	71,850	1,546,000	1,546,000	-	2051.7%
Wellness Program	5,975	7,684	20,000	20,000	30,000	30,000	-	50.0%
Recording & Filing Fees	234	465	500	500	500	500	-	0.0%
Employee Assistance	-	466	150	150	150	150	-	0.0%
Public Education	68,548	-	-	-	-	-	-	---
Emergency Management	-	-	250	-	250	250	-	---
COVID-19	33,776	1,718,752	-	-	-	-	-	---
Internships	-	-	53,760	53,760	57,120	57,120	-	6.3%
Downtown Parklet Ambassador	-	-	-	-	48,000	48,000	-	---
Snow Making Loan Payment	52,552	52,552	52,552	52,552	52,552	52,552	-	0.0%
Training, Travel, & Meetings	-	-	100,000	100,000	115,000	115,000	-	15.0%
Employee Education Reimb	13,246	7,443	15,000	15,000	25,000	25,000	-	66.7%
Retreat/In-Service	16,335	8,959	16,500	22,707	20,000	20,000	-	-11.9%
Surety Bonds	-	660	700	750	900	900	-	20.0%
Commuter Subsidy	-	-	2,500	1,000	2,500	2,500	-	150.0%
Employee Events	18,218	10,207	18,200	18,200	20,000	20,000	-	9.9%
Conservations Programs (40X20)	2,600	-	2,000	2,000	2,000	2,000	-	0.0%
Total Town-wide Services	\$ 250,110	\$ 1,846,438	\$ 327,562	\$ 401,066	\$ 1,963,422	\$ 1,963,422	\$ -	389.6%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
GENERAL FUND
TRANSFERS OUT**

TRANSFER OUT DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED	FY2023 DIFFERENCE	% CHANGE FY22 Est.
Transfers to Special Revenue Funds									
START Bus Fund	\$ 152,894	\$ -	\$ 350,000	\$ 350,000	\$ 284,204	\$ 80,948	\$ 80,948	\$ (203,256)	-76.9%
Affordable Housing Fund	293,326	1,276,901	1,530,444	1,530,444	1,431,776	1,431,776	1,431,776	-	-6.4%
Parking Exactions Fund	550,000	-	250,000	250,000	-	-	-	-	-100.0%
Employee Housing Fund	338,676	212,026	500,000	500,000	-	-	-	-	-100.0%
Transfer to Capital Projects Funds	2,579,012	1,700,000	5,450,242	5,450,242	12,720,061	15,256,061	15,256,061	2,536,000	179.9%
Transfers to Internal Service Funds									
Fleet Management Fund	-	-	75,000	75,000	-	-	-	-	-100.0%
IT Services Fund	400,000	-	-	-	-	-	-	-	---
Employee Insurance Fund	-	450,000	-	-	-	-	-	-	---
Central Equipment Fund	-	200,000	-	-	-	-	-	-	---
Total Transfers Out	\$ 4,313,908	\$ 3,838,927	\$ 8,155,686	\$ 8,155,686	\$ 14,436,041	\$ 16,768,785	#####	\$ 2,332,744	105.6%



TOWN OF JACKSON, WYOMING

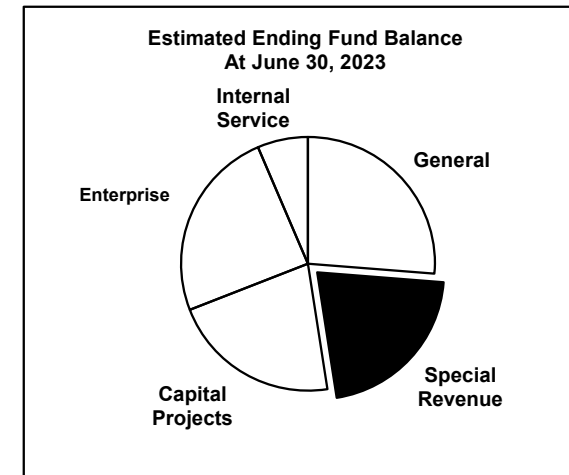
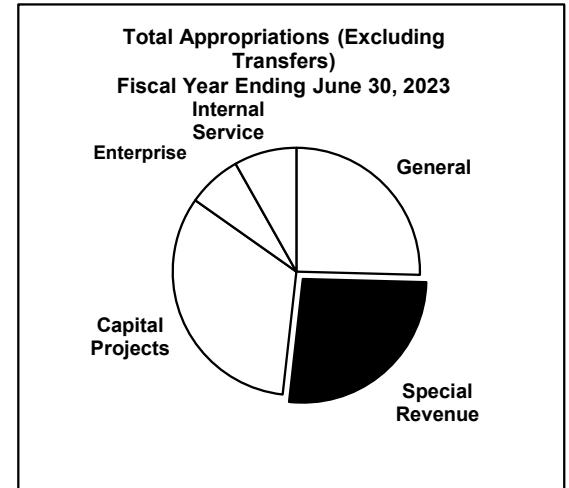
**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



SPECIAL REVENUE FUND

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS**

FUND DESCRIPTION	BALANCE JULY 1, 2022	REVENUE	TRANSFERS IN	EXPEND- ITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2023
General Fund	\$ 19,300,695	\$ 30,864,198	\$ 2,124,265	\$ 22,843,840	\$ 16,768,785	\$ 12,676,533
Special Revenue Funds						
Affordable Housing	3,905,637	218,300	1,431,776	1,431,776	-	4,123,937
Parking Exactions	1,544,980	128,000	-	4,000	-	1,668,980
Park Exactions	350,528	56,100	-	210,000	-	196,628
Employee Housing	2,179,942	586,646	-	581,732	81,586	2,103,270
Animal Care Fund	492,817	60,200	-	45,000	35,000	473,017
Lodging Tax Fund	946,402	1,948,366	-	550,000	1,948,366	396,402
START Bus System	2,177,160	17,563,978	2,567,731	20,881,711	113,951	1,313,207
Total Special Revenue	11,597,466	20,561,590	3,999,507	23,704,219	2,178,903	10,275,442
Capital Project Funds						
Capital Projects (5th Cent)	3,326,717	1,379,810	15,256,061	16,609,212	1,288,417	2,064,959
2006 Specific Purpose Excise Tax	252,537	-	-	252,537	-	-
2010 Specific Purpose Excise Tax	160,908	2,800	-	35,000	-	128,708
2014 Specific Purpose Excise Tax	3,288,289	57,500	-	-	-	3,345,789
2016 Specific Purpose Excise Tax	325,397	5,300	-	20,000	-	310,697
2019 Specific Purpose Excise Tax	11,722,436	5,597,142	-	12,765,000	-	4,554,578
Total Capital Projects	19,076,284	7,042,552	15,256,061	29,681,749	1,288,417	10,404,731
Enterprise Funds						
Water Utility	6,960,139	3,276,139	375,000	2,927,315	849,041	6,834,922
Sewage Utility	5,822,595	3,040,906	375,000	3,400,913	849,041	4,988,547
Total Enterprise Funds	12,782,734	6,317,045	750,000	6,328,228	1,698,082	11,823,469
Internal Service Funds						
Employee Insurance	1,916,079	2,860,535	-	2,979,960	195,646	1,601,008
Fleet Management	155,996	2,145,241	-	2,248,580	-	52,657
Central Equipment	820,945	655,347	-	827,400	-	648,892
IT Services	552,051	1,541,205	-	1,288,490	-	804,766
Total Internal Service Funds	3,445,071	7,202,328	-	7,344,430	195,646	3,107,322
Total All Funds	\$ 66,202,250	\$ 71,987,713	\$ 22,129,833	\$ 89,902,466	\$ 22,129,833	\$ 48,287,496



Note: Enterprise and Internal Service Funds are budgeted on a working-capital basis.

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
AFFORDABLE HOUSING FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Fund Balance	\$ 987,141	\$ 1,147,700	\$ 2,666,495	\$ 2,666,495	\$ 3,905,637	\$ 3,905,637		
Revenues:								
Intergovernmental	222,834	144,000	-	74,160	-	-	-	-100.0%
Licenses & Permits	291,029	686,444	250,000	256,559	150,000	150,000	-	-41.5%
Miscellaneous Revenue	33,469	4,471	12,400	33,423	68,300	68,300	-	104.4%
Total Revenue	547,332	834,915	262,400	364,142	218,300	218,300	-	-40.1%
Transfers In	1,293,326	1,276,901	1,530,444	1,530,444	1,431,776	1,431,776	-	-6.4%
Total Sources	1,840,658	2,111,816	1,792,844	1,894,586	1,650,076	1,650,076	-	-12.9%
Expenditures:								
Community Development	1,680,099	593,021	1,655,444	655,444	1,431,776	1,431,776	-	118.4%
Total Expenditures	1,680,099	593,021	1,655,444	655,444	1,431,776	1,431,776	-	118.4%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	1,680,099	593,021	1,655,444	655,444	1,431,776	1,431,776	-	118.4%
Restricted Workforce Housing	35,038	683,608	862,215	1,120,321	1,291,360	1,291,360		
Unrestricted Funds	1,112,662	1,982,887	1,941,680	2,785,316	2,832,577	2,832,577		
Ending Fund Balance	\$ 1,147,700	\$ 2,666,495	\$ 2,803,895	\$ 3,905,637	\$ 4,123,937	\$ 4,123,937		
<i>Net Change in Fund Balance</i>	<i>\$ 160,559</i>	<i>\$ 1,518,795</i>	<i>\$ 137,400</i>	<i>\$ 1,239,142</i>	<i>\$ 218,300</i>	<i>\$ 218,300</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
AFFORDABLE HOUSING FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
County Reimbursement	\$ 222,834	\$ 144,000	\$ -	\$ 74,160	\$ -	\$ -	\$ -	-100.0%
Total Intergovernmental	222,834	144,000	-	74,160	-	-	-	-100.0%
Affordable Workforce Exactions	291,029	686,444	250,000	256,559	150,000	150,000	-	-41.5%
Total Licenses & Permits	291,029	686,444	250,000	256,559	150,000	150,000	-	-41.5%
Miscellaneous Income	-	-	-	28,023	-	-	-	-100.0%
Interest Earnings	33,469	4,471	12,400	5,400	68,300	68,300	-	1164.8%
Total Miscellaneous Revenue	33,469	4,471	12,400	33,423	68,300	68,300	-	104.4%
Transfer from General	293,326	1,276,901	1,530,444	1,530,444	1,431,776	1,431,776	-	-6.4%
Transfer From Capital Projects	1,000,000	-	-	-	-	-	-	---
Total Transfers In	1,293,326	1,276,901	1,530,444	1,530,444	1,431,776	1,431,776	-	-6.4%
Total Affordable Housing Fund	\$ 1,840,658	\$ 2,111,816	\$ 1,792,844	\$ 1,894,586	\$ 1,650,076	\$ 1,650,076	\$ -	-12.9%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
AFFORDABLE HOUSING FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
JH Community Housing Trust	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Professional Services	-	28,023	-	-	-	-	-	---
Affordable Housing Dept (County)	258,939	251,901	480,444	480,444	381,776	381,776	-	-20.5%
Melody Ranch Townhomes	146,160	288,097	-	-	-	-	-	---
Workforce Camping	-	-	-	-	-	-	-	---
Housing Nexus Study & Needs	-	-	125,000	125,000	-	-	-	-100.0%
Housing Supply Plan	1,250,000	-	1,000,000	-	1,000,000	1,000,000	-	---
Total Expenditures	1,680,099	593,021	1,655,444	655,444	1,431,776	1,431,776	-	118.4%
Total Affordable Housing Fund	\$ 1,680,099	\$ 593,021	\$ 1,655,444	\$ 655,444	\$ 1,431,776	\$ 1,431,776	\$ -	118.4%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PARKING EXACTIONS
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Fund Balance	\$ 131,627	\$ 760,361	\$ 983,069	\$ 983,069	\$ 1,544,980	\$ 1,544,980		
Revenues:								
License and Permits	62,627	222,859	101,000	338,611	101,000	101,000	-	-70.2%
Miscellaneous Revenue	16,107	1,161	14,500	1,800	27,000	27,000	-	1400.0%
Total Revenue	78,734	224,020	115,500	340,411	128,000	128,000	-	-62.4%
Transfers In	550,000	-	250,000	250,000	-	-	-	-100.0%
Total Sources	628,734	224,020	365,500	590,411	128,000	128,000	-	-78.3%
Expenditures:								
Community Development	-	1,313	26,600	28,500	4,000	4,000	-	-86.0%
Total Expenditures	-	1,313	26,600	28,500	4,000	4,000	-	-86.0%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	-	1,313	26,600	28,500	4,000	4,000	-	-86.0%
Ending Fund Balance	\$ 760,361	\$ 983,069	\$ 1,321,969	\$ 1,544,980	\$ 1,668,980	\$ 1,668,980	\$ -	8.0%
<i>Net Change in Fund Balance</i>	<i>\$ 628,734</i>	<i>\$ 222,708</i>	<i>\$ 338,900</i>	<i>\$ 561,911</i>	<i>\$ 124,000</i>	<i>\$ 124,000</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PARKING EXACTIONS
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Parking Exactions	\$ 17,000	\$ 17,000	\$ 1,000	\$ 100	\$ 1,000	\$ 1,000	\$ -	900.0%
Encroachment Fees	45,627	205,859	100,000	338,511	100,000	100,000	-	-70.5%
Total Licenses & Permits	62,627	222,859	101,000	338,611	101,000	101,000	-	-70.2%
Interest Earnings	16,107	1,161	14,500	1,800	27,000	27,000	-	1400.0%
Total Miscellaneous Revenue	16,107	1,161	14,500	1,800	27,000	27,000	-	1400.0%
Transfer in - General Fund	550,000	-	250,000	250,000	-	-	-	-100.0%
Total Transfers In	550,000	-	250,000	250,000	-	-	-	-100.0%
Total Fee In Lieu of Parking Fund	\$ 628,734	\$ 224,020	\$ 365,500	\$ 590,411	\$ 128,000	\$ 128,000	\$ -	-78.3%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PARKING EXACTIONS
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Town Parking Study	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	-100.0%
Bank/Credit Card Fees	-	1,313	1,600	3,500	4,000	4,000	-	14.3%
Total Expenditures	-	1,313	26,600	28,500	4,000	4,000	-	-86.0%
Total Parking Exactions Fund	\$ -	\$ 1,313	\$ 26,600	\$ 28,500	\$ 4,000	\$ 4,000	\$ -	-86.0%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PARKS EXACTIONS FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Fund Balance	\$ 141,426	\$ 182,783	\$ 312,308	\$ 312,308	\$ 350,528	\$ 350,528		
Revenues:								
Licenses & Permits	37,800	128,925	40,000	38,720	50,000	50,000	-	29.1%
Miscellaneous Revenue	3,557	600	1,300	500	6,100	6,100	-	1120.0%
Total Revenue	41,357	129,525	41,300	39,220	56,100	56,100	-	43.0%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	41,357	129,525	41,300	39,220	56,100	56,100	-	43.0%
Expenditures:								
Culture and Recreation	-	-	30,000	1,000	210,000	210,000	-	20900.0%
Total Expenditures	-	-	30,000	1,000	210,000	210,000	-	20900.0%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	-	-	30,000	1,000	210,000	210,000	-	20900.0%
Ending Fund Balance	\$ 182,783	\$ 312,308	\$ 323,608	\$ 350,528	\$ 196,628	\$ 196,628	\$ -	-43.9%
<i>Net Change in Fund Balance</i>	<i>\$ 41,357</i>	<i>\$ 129,525</i>	<i>\$ 11,300</i>	<i>\$ 38,220</i>	<i>\$ (153,900)</i>	<i>\$ (153,900)</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PARKS EXACTIONS FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Subdivision Exactions	\$ 37,800	\$ 128,925	\$ 40,000	\$ 38,720	\$ 50,000	\$ 50,000	\$ -	29.1%
Total Licenses & Permits	37,800	128,925	40,000	38,720	50,000	50,000	-	29.1%
Interest Earnings	3,557	600	1,300	500	6,100	6,100	-	1120.0%
Total Miscellaneous Revenue	3,557	600	1,300	500	6,100	6,100	-	1120.0%
Total Park Exactions Fund	\$ 41,357	\$ 129,525	\$ 41,300	\$ 39,220	\$ 56,100	\$ 56,100	\$ -	43.0%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
PARKS EXACTIONS FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
May Park	\$ -	\$ -	\$ 30,000	\$ 1,000	\$ 175,000	\$ 175,000	\$ -	17400.0%
Karns Meadow Park Master Plan and Conditional Use Permit	-	-	-	-	35,000	35,000	-	---
Total Expenditures	-	-	30,000	1,000	210,000	210,000	-	20900.0%
Total Park Exactions Fund	\$ -	\$ -	\$ 30,000	\$ 1,000	\$ 210,000	\$ 210,000	\$ -	20900.0%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
EMPLOYEE HOUSING FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Fund Balance	\$ 1,213,154	\$ 1,475,503	\$ 1,629,157	\$ 1,629,157	\$ 2,179,942	\$ 2,179,942		
Revenues:								
Miscellaneous Revenue	388,530	472,825	543,060	490,366	586,646	586,646	-	19.6%
Total Revenue	388,530	472,825	543,060	490,366	586,646	586,646	-	19.6%
Transfers In	338,676	212,026	500,000	500,000	-	-	-	-100.0%
Total Sources	727,206	684,851	1,043,060	990,366	586,646	586,646	-	-40.8%
Expenditures:								
General Government	352,831	208,697	504,084	361,482	1,081,732	581,732	(500,000)	60.9%
Total Expenditures	352,831	208,697	504,084	361,482	1,081,732	581,732	(500,000)	60.9%
Transfers Out	112,026	322,500	78,099	78,099	105,827	81,586	(24,241)	4.5%
Total Uses	464,857	531,197	582,183	439,581	1,187,559	663,318	(524,241)	50.9%
Ending Fund Balance	\$ 1,475,503	\$ 1,629,157	\$ 2,090,034	\$ 2,179,942	\$ 1,579,029	\$ 2,103,270	\$ 524,241	-3.5%
<i>Net Change in Fund Balance</i>	<i>\$ 262,349</i>	<i>\$ 153,654</i>	<i>\$ 460,877</i>	<i>\$ 550,785</i>	<i>\$ (600,913)</i>	<i>\$ (76,672)</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
EMPLOYEE HOUSING FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Interest Earnings	\$ 31,637	\$ 940	\$ 25,400	\$ 3,100	\$ 38,100	\$ 38,100	\$ -	1129.0%
Rents - 955 Maple Way	15,000	13,922	15,000	15,000	15,000	15,000	-	0.0%
Rents - 915 Simon Lane	8,004	9,407	19,200	9,600	9,600	9,600	-	0.0%
Rents - 930 Simon Lane	18,800	19,288	19,000	19,000	21,775	21,775	-	14.6%
Rents - 940 Simon Lane	15,200	19,463	18,000	18,000	21,775	21,775	-	21.0%
Rents - 685 East Hansen	18,600	18,888	18,600	18,600	21,125	21,125	-	13.6%
Rents - 145 West Hansen	35,845	40,000	40,660	55,100	59,650	59,650	-	8.3%
Rents - 410 Scott Lane	17,400	17,688	17,400	17,400	19,825	19,825	-	13.9%
Rents - 174 North King	11,332	-	-	-	-	-	-	---
Rents - 455 Vine Street	50,600	46,293	52,800	41,820	52,296	52,296	-	25.1%
Rents- Virginian Condos	34,925	28,335	33,600	35,048	35,048	35,048	-	0.0%
Rents - 145/149 East Pearl	13,337	12,290	24,000	10,436	35,812	35,812	-	243.2%
Rents - West Snow King Housing	-	176,570	200,000	240,000	240,000	240,000	-	0.0%
Rents - 440 West Kelly	13,500	2,700	32,400	-	-	-	-	---
Master Leases	57,795	27,106	27,000	7,262	16,640	16,640	-	129.1%
Insurance Reimbursement	46,555	39,935	-	-	-	-	-	---
Total Miscellaneous Revenue	388,530	472,825	543,060	490,366	586,646	586,646	-	19.6%
Transfers In - General Fund	338,676	212,026	500,000	500,000	-	-	-	-100.0%
Total Transfers In	338,676	212,026	500,000	500,000	-	-	-	-100.0%
Total Employee Housing Fund	\$ 727,206	\$ 684,851	\$ 1,043,060	\$ 990,366	\$ 586,646	\$ 586,646	\$ -	-40.8%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
EMPLOYEE HOUSING FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Property Management Services	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 50,000	\$ 50,000	-	233.3%
Professional Services	6,620	8,363	7,000	5,000	7,000	7,000	-	40.0%
R&M - 955 Maple Way	3,374	4,206	11,950	11,950	17,990	17,990	-	50.5%
R&M - 915 Simon Lane	13,393	7,027	8,746	8,746	33,555	33,555	-	283.7%
R&M - 930 Simon Lane	5,598	5,925	14,112	14,112	13,570	13,570	-	-3.8%
R&M - 940 Simon Lane	62,290	7,080	6,798	6,798	11,926	11,926	-	75.4%
R&M - 675 East Hansen	19,596	10,530	25,900	25,900	24,006	24,006	-	-7.3%
R&M - 685 East Hansen	10,823	8,782	10,600	10,600	14,178	14,178	-	33.8%
R&M - 145 West Hansen	14,681	15,313	17,640	17,640	46,530	46,530	-	163.8%
R&M - 410 Scott Lane	4,771	5,258	18,711	18,711	20,475	20,475	-	9.4%
R&M - 174 North King	9,465	2	-	-	-	-	-	---
R&M - 455 Vine Street	12,118	15,240	27,072	27,072	28,156	28,156	-	4.0%
R&M - Virginian Condos	9,387	10,470	13,656	13,656	21,263	21,263	-	55.7%
R&M - 145/149 East Pearl	60,541	13,847	22,068	8,724	38,230	38,230	-	338.2%
R&M - West Snow King Housing	1,302	47,826	79,000	79,000	53,860	53,860	-	-31.8%
R&M - 440 W. Kelly	510	10,970	11,311	10,811	-	-	-	-100.0%
Master Leases	105,725	28,638	76,081	56,560	120,900	120,900	-	113.8%
Energy & Other Improvements	-	17	2,000	-	2,000	2,000	-	---
Property Insurance	12,637	9,203	31,439	31,202	33,093	33,093	-	6.1%
Wapiti Lane	-	-	15,000	-	15,000	15,000	-	---
Down Payment Assistance	-	-	-	-	500,000	-	(500,000)	---
145 E Pearl - 2nd Floor Residential Apartment	-	-	75,000	-	-	-	-	---
Subdivision Expenses	-	-	15,000	-	30,000	30,000	-	---
Total Employee Housing Assistance	352,831	208,697	504,084	361,482	1,081,732	581,732	(500,000)	60.9%
Transfer to Capital Projects Fund	-	322,500	-	-	-	-	-	---
Transfer to General Fund	112,026	-	78,099	78,099	105,827	81,586	(24,241)	4.5%
Total Transfers Out	112,026	322,500	78,099	78,099	105,827	81,586	(24,241)	4.5%
Total Employee Housing Fund	\$ 464,857	\$ 531,197	\$ 582,183	\$ 439,581	\$ 1,187,559	\$ 663,318	\$ (524,241)	50.9%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
ANIMAL CARE FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Fund Balance	\$ 432,945	\$ 416,533	\$ 458,055	\$ 458,055	\$ 492,817	\$ 492,817		
Revenues:								
Miscellaneous Revenue	71,194	69,441	60,200	89,762	60,200	60,200	-	-32.9%
Total Revenue	71,194	69,441	60,200	89,762	60,200	60,200	-	-32.9%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	71,194	69,441	60,200	89,762	60,200	60,200	-	-32.9%
Expenditures:								
Public Safety	17,071	11,762	20,000	20,000	45,000	45,000	-	125.0%
Total Expenditures	17,071	11,762	20,000	20,000	45,000	45,000	-	125.0%
Transfers Out	70,535	16,157	35,000	35,000	35,000	35,000	-	0.0%
Total Uses	87,606	27,919	55,000	55,000	80,000	80,000	-	45.5%
Ending Fund Balance	\$ 416,533	\$ 458,055	\$ 463,255	\$ 492,817	\$ 473,017	\$ 473,017	\$ -	-4.0%
<i>Net Change in Fund Balance</i>	<i>\$ (16,412)</i>	<i>\$ 41,522</i>	<i>\$ 5,200</i>	<i>\$ 34,762</i>	<i>\$ (19,800)</i>	<i>\$ (19,800)</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
ANIMAL CARE FUND
REVENUES AND OTHER SOURCES**

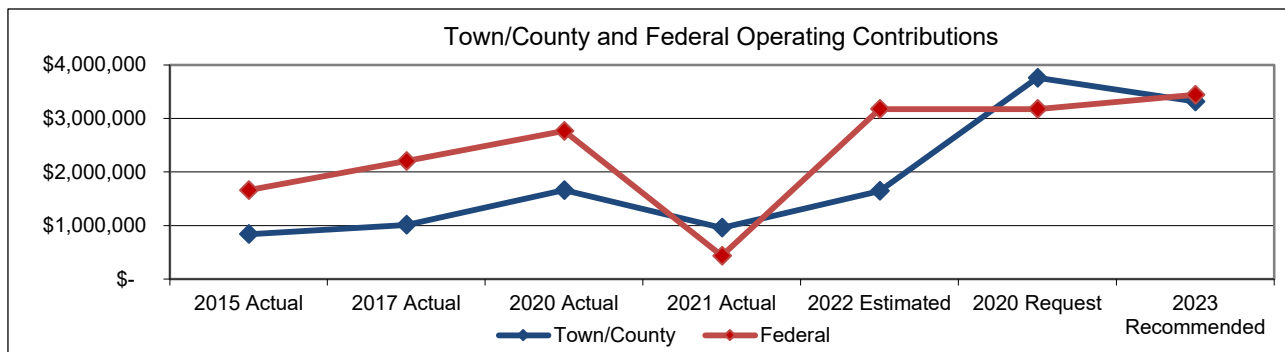
REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Miscellaneous	\$ 70,973	\$ 68,995	\$ 60,000	\$ 89,662	\$ 60,000	\$ 60,000	\$ -	-33.1%
Interest Earnings	221	446	200	100	200	200	-	100.0%
Total Miscellaneous Revenue	71,194	69,441	60,200	89,762	60,200	60,200	-	-32.9%
Total Animal Care Fund	\$ 71,194	\$ 69,441	\$ 60,200	\$ 89,762	\$ 60,200	\$ 60,200	\$ -	-32.9%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
ANIMAL CARE FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Operating Expenditures	\$ 17,071	\$ 11,762	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
Floor Replacement	-	-	-	-	25,000	25,000	-	---
Total Animal Care	17,071	11,762	20,000	20,000	45,000	45,000	-	125.0%
Transfers to General Fund	70,535	16,157	35,000	35,000	35,000	35,000	-	0.0%
Total Transfers Out	70,535	16,157	35,000	35,000	35,000	35,000	-	0.0%
Total Animal Care Fund	\$ 87,606	\$ 27,919	\$ 55,000	\$ 55,000	\$ 80,000	\$ 80,000	\$ -	45.5%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
START BUS SYSTEM FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Fund Balance	\$ 1,360,451	\$ 2,524,819	\$ 3,338,134	\$ 3,338,134	\$ 2,177,160	\$ 2,177,160		
Revenues:								
Intergovernmental	4,476,369	8,531,512	9,157,670	3,353,143	15,716,198	15,127,593	(588,605)	351.1%
Charges for Services	1,713,795	1,862,526	1,134,293	897,851	2,615,312	2,419,385	(195,927)	169.5%
Miscellaneous Revenue	8,924	5,544	13,000	3,514	17,000	17,000	-	383.8%
Total Revenue	6,199,088	10,399,582	10,304,963	4,254,509	18,348,510	17,563,978	(784,532)	312.8%
Transfers In	931,514	400,194	1,489,738	1,489,738	2,770,987	2,567,731	(203,256)	72.4%
Total Sources	7,130,602	10,799,776	11,794,701	5,744,247	21,119,497	20,131,709	(987,788)	250.5%
Expenditures:								
Transit Administration	797,995	739,761	1,657,769	1,210,179	1,961,123	1,961,181	58	62.1%
Transit Operations	4,080,618	3,892,913	5,143,313	5,587,853	7,102,609	6,114,764	(987,845)	9.4%
Capital Outlay	986,391	5,273,480	5,468,567	-	12,805,765	12,805,765	-	---
Total Expenditures	5,865,004	9,906,154	12,269,649	6,798,033	21,869,498	20,881,711	(987,787)	207.2%
Transfers Out	101,230	80,307	107,188	107,188	114,092	113,951	(141)	6.3%
Total Uses	5,966,234	9,986,461	12,376,837	6,905,221	21,983,590	20,995,662	(987,928)	204.1%
Ending Fund Balance	\$ 2,524,819	\$ 3,338,134	\$ 2,755,998	\$ 2,177,160	\$ 1,313,067	\$ 1,313,207	\$ 140	-39.7%
<i>Net Change in Fund Balance</i>	<i>\$ 1,164,368</i>	<i>\$ 813,315</i>	<i>\$ (582,136)</i>	<i>\$ (1,160,974)</i>	<i>\$ (864,093)</i>	<i>\$ (863,953)</i>		

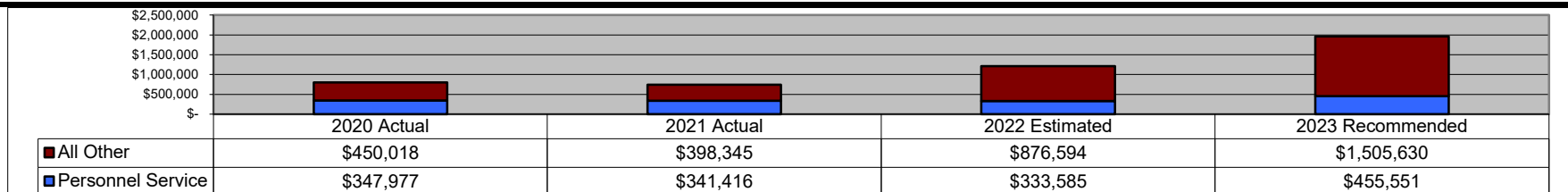


**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
START BUS SYSTEM FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
SLIB - CARES	\$ -	\$ 2,908	\$ -	\$ -	\$ -	\$ -	\$ -	---
SLIB START Grant (County)	-	457,460	-	-	-	-	-	---
FTA/Wyoming 5311 Grant	2,533,025	259,549	3,531,767	2,900,000	3,500,000	3,150,000	(350,000)	8.6%
FTA/Wyoming 5311 CARES	-	2,746,940	-	-	-	-	-	---
FTA/Idaho 5311 Grant	232,831	176,033	261,532	274,516	291,000	291,000	-	6.0%
FTA/Idaho 5311 CARES	-	118,532	-	-	-	-	-	---
FTA/Idaho 5311 Grand Targhee Grant	131,482	102,087	153,207	22,975	153,207	153,207	-	566.8%
BUILD Grant	-	-	-	-	3,529,921	3,529,921	-	---
FTA 5339/Wyoming Capital	239,175	1,880,000	4,284,000	-	5,501,227	5,501,227	-	---
Low-No Grant	-	2,050,825	-	-	-	-	-	---
Bus Shelter Grant	-	129,451	-	-	-	-	-	---
Planning Grant	30,969	49,031	120,000	-	120,000	120,000	-	---
Teton County Grant - Operations	729,046	558,696	155,652	155,652	987,550	748,945	(238,605)	381.2%
Teton County Grant - Capital	579,841	-	651,512	-	1,633,293	1,633,293	-	---
Total Intergovernmental Revenue	4,476,369	8,531,512	9,157,670	3,353,143	15,716,198	15,127,593	(588,605)	351.1%
Transit Fares	180,029	114,581	200,000	200,000	205,000.00	205,000	-	2.5%
Star Valley Passes	73,995	57,469	53,357	35,900	70,200.00	70,200	-	95.5%
Star Valley Ticket	10,704	6,001	11,186	3,148	7,500.00	7,500	-	138.2%
Teton Valley Pass	88,512	53,719	50,905	35,384	71,600.00	71,600	-	102.4%
Teton Valley Ticket	20,444	10,568	18,885	7,404	19,800.00	19,800	-	167.4%
Transit Contract Fares	430,818	314,075	286,861	380,965	1,577,554	1,381,627	(195,927)	262.7%
START Advertising	4,950	3,000	8,000	2,000	5,000.00	5,000	-	150.0%
Bike Share - Member Revenue	13,958	22,911	20,000	19,900	25,000.00	25,000	-	25.6%
Teton Village Area 2 1% Transfer Fee	883,800	1,267,012	385,000	201,150	622,465	622,465	-	209.5%
Short Term Rental Impact Fee	6,585	13,190	100,099	12,000	11,193	11,193	-	-6.7%
Total Charges for Services	1,713,795	1,862,526	1,134,293	897,851	2,615,312	2,419,385	(195,927)	169.5%
Interest Earnings	3,833	(2,375)	10,000	2,814	14,000	14,000	-	397.5%
Contributions & Donations	750	2,877	3,000	300	3,000	3,000	-	900.0%
Insurance Reimbursement	4,341	5,042	-	-	-	-	-	---
Miscellaneous Income	-	-	-	400	-	-	-	-100.0%
Total Miscellaneous Revenue	8,924	5,544	13,000	3,514	17,000	17,000	-	383.8%
Transfer In - Business License Fee	152,894	-	350,000	350,000	284,204	80,948	(203,256)	-76.9%
Transfer In - Capital Fund	-	-	-	-	538,417	538,417	-	---
Transfer In - Lodging Tax Fund	778,620	400,194	1,139,738	1,139,738	1,948,366	1,948,366	-	70.9%
Total Transfers In	931,514	400,194	1,489,738	1,489,738	2,770,987	2,567,731	(203,256)	72.4%
Total START Bus System Fund	\$ 7,130,602	\$ 10,799,776	\$ 11,794,701	\$ 5,744,247	\$ 21,119,497	\$ 20,131,709	\$ (987,788)	250.5%

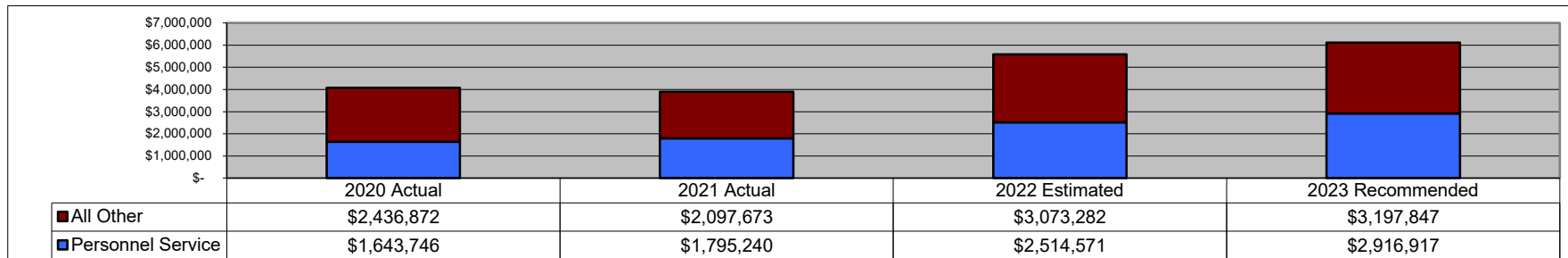
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
START BUS SYSTEM FUND
ADMINISTRATION EXPENDITURES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Salaries & Wages - Regular	\$ 236,972	\$ 234,007	\$ 212,891	\$ 212,891	\$ 275,428	\$ 275,428	-	29.4%
Buyout - Compensated Absences	1,896	3,025	4,886	4,886	5,297	5,297	-	8.4%
Overtime	73	-	76	7,600	1,440	1,440	-	-81.1%
Holiday Pay - PTO Buyback	4,478	-	-	-	-	-	-	---
FICA & Medicare	18,149	17,444	16,664	16,664	21,586	21,586	-	29.5%
Health Insurance	41,887	43,996	40,963	40,963	92,415	92,415	-	125.6%
Vision Insurance	464	361	368	368	761	761	-	106.8%
Dental Insurance	1,916	1,161	2,220	2,220	3,942	3,942	-	77.6%
Wyoming Retirement	36,561	36,122	41,896	41,896	47,541	47,541	-	13.5%
Workers' Compensation	3,018	1,732	3,069	3,069	4,122	4,122	-	34.3%
State Unemployment	417	1,534	824	824	970	970	-	17.7%
Disability/Life Insurance	2,146	2,034	2,071	2,204	2,049	2,049	-	-7.0%
General/Office Supplies	6,438	3,734	3,750	5,072	7,250	7,250	-	42.9%
Postage	61	-	61	125	125	125	-	0.0%
Printing & Publication	17,492	2,607	12,000	8,250	11,000	11,000	-	33.3%
Advertising	12,615	2,280	21,000	14,000	22,000	22,000	-	57.1%
Dues & Subscriptions	534	480	1,405	1,200	1,405	1,405	-	17.1%
Utilities	28,347	93,462	135,000	135,000	135,000	135,000	-	0.0%
Water and Sewer Charges	4,918	6,264	8,000	8,000	8,800	8,800	-	10.0%
Professional Services	195,731	55,331	124,313	107,815	271,600	271,600	-	151.9%
Build Grant - Teton County	-	-	550,000	181,818	538,417	538,417	-	196.1%
Planning Grant - Airport Feasibility	-	-	150,000	-	150,000	150,000	-	---
Physicals	2,890	3,647	3,500	2,700	3,500	3,500	-	29.6%
Drug and Alcohol Testing	18,197	5,862	7,500	67,500	8,500	8,500	-	-87.4%
Credit Card Fees	2,029	3,630	3,500	4,800	5,700	5,700	-	18.8%
Repair & Maint - Buildings	79,505	95,793	77,672	77,762	77,672	77,672	-	-0.1%
Training, Travel, & Meetings	17,646	690	7,750	25,000	10,000	10,000	-	-60.0%
Employee Recruitment	5,110	27,326	27,500	32,500	37,500	37,500	-	15.4%
Employee Housing	-	-	44,900	51,071	43,460	43,460	-	-14.9%
IT Services	42,651	43,310	83,809	83,809	98,823	98,823	-	17.9%
Property Insurance	13,634	51,603	68,448	68,448	72,598	72,598	-	6.1%
Liability Insurance	2,220	2,326	1,733	1,724	2,222	2,280	58	32.3%
Total START Bus Administration	\$ 797,995	\$ 739,761	\$ 1,657,769	\$ 1,210,179	\$ 1,961,123	\$ 1,961,181	\$ 58	62.1%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
START BUS SYSTEM FUND
OPERATIONS EXPENDITURES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Salaries & Wages - Regular	\$ 688,543	\$ 593,564	\$ 1,255,163	\$ 1,255,163	\$ 1,160,411	\$ 1,160,411	-	-7.5%
Salaries & Wages - Part-Time	984,892	763,415	677,935	677,935	929,640	772,735	(156,905)	14.0%
Buyout - Compensated Absences	4,370	8,635	22,378	22,378	22,316	22,316	-	-0.3%
Overtime	45,307	72,422	54,070	185,000	125,750	125,750	-	-32.0%
Holiday Pay	8,041	7,843	-	13,081	-	-	-	-100.0%
FICA & Medicare	129,789	108,097	153,446	153,446	171,216	159,213	(12,003)	3.8%
Health Insurance	407,008	398,881	470,225	470,225	637,992	637,992	-	35.7%
Vision Insurance	2,727	2,256	4,703	4,703	4,329	4,329	-	-8.0%
Dental Insurance	15,572	7,913	24,324	24,324	21,541	21,541	-	-11.4%
Wyoming Retirement	110,628	96,846	206,970	206,970	229,686	229,686	-	11.0%
Workers' Compensation	25,582	12,885	35,233	35,233	39,016	36,270	(2,746)	2.9%
State Unemployment	7,570	19,146	29,084	9,000	15,667	14,098	(1,569)	56.6%
Disability/Life Insurance	6,843	5,770	15,824	15,824	13,506	13,506	-	-14.6%
Uniforms	1,872	-	5,000	4,600	5,000	5,000	-	8.7%
Small Tools & Equipment <\$10K	-	1,023	-	-	-	-	-	---
Radio Services	1,070	12,043	5,940	-	5,940	5,940	-	---
TV Shuttle - Salt Lake Express	-	222,600	48,000	298,000	291,600	291,600	-	-2.1%
Microtransit - East Jackson	-	-	370,500	470,000	605,000	605,000	-	28.7%
Microtransit - South Park	-	-	-	-	815,000	-	(815,000)	---
Repair & Maint - Vehicles	11,175	3,658	6,500	-	6,500	6,500	-	---
Repair & Maint - Shop Parts	395,556	405,786	395,552	395,552	365,218	365,218	-	-7.7%
Repair & Maint - Shop Labor	315,383	213,358	249,000	249,000	280,000	280,000	-	12.4%
Petroleum Products	375,461	251,211	250,803	250,803	347,950	347,950	-	38.7%
Trash Collections	6,753	6,946	6,000	13,281	8,500	8,500	-	-36.0%
Grand Targhee Grant Administration	125,031	105,033	153,207	22,975	153,207	153,207	-	566.8%
Liability Insurance	52,082	140,401	152,844	153,360	179,364	179,742	378	17.2%
Facility Lease	54,021	55,112	54,012	86,000	90,360	90,360	-	5.1%
Bus & Battery Leases	242,562	317,301	431,600	506,000	506,400	506,400	-	0.1%
Bike Share	62,780	60,768	65,000	65,000	71,500	71,500	-	10.0%
Total START Bus Operations	\$ 4,080,618	\$ 3,892,913	\$ 5,143,313	\$ 5,587,853	\$ 7,102,609	\$ 6,114,764	\$ (987,845)	9.4%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
START BUS SYSTEM FUND
CAPITAL EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Capital Equipment	\$ 746,977	\$ 5,251,079	\$ 5,355,000	\$ -	\$ 12,512,198	\$ 12,512,198	\$ -	---
New Buses (19)	739,643	5,251,079	5,280,000	-	11,512,198	11,512,198		
ADA Bus (1)	7,334	-	75,000	-	150,000	150,000		
ITS Technology	-	-	-	-	850,000	850,000		
Capital Improvements	239,414	22,401	113,567	-	293,567	293,567	-	---
Facility Electrical Upgrade	100,000	-	-	-	-	-		
Bus Shelter (3)	139,414	22,401	-	-	-	-		
Office Space Conversion			113,567	-	293,567	293,567		
Total START Bus Capital Outlay	986,391	5,273,480	5,468,567	-	12,805,765	12,805,765	-	---
Indirect Cost Allocation	101,230	80,307	107,188	107,188	114,092	113,951	(141)	6.3%
Transfer Out - Central Equip Fund	-	-	-	-	-	-	-	---
Total START Bus Interfund Transfer	101,230	80,307	107,188	107,188	114,092	113,951	(141)	6.3%
Total START Bus System	\$ 5,966,234	\$ 9,986,461	\$ 12,376,837	\$ 6,905,221	\$ 21,983,590	\$ 20,995,662	\$ (83)	204.1%

	5-YEAR START CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2022 - 2026					
	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Number of Buses	19	6	1	-	-	26
Estimated Bus Cost	\$ 11,512,198	\$ 5,500,000	\$ 995,000	\$ -	\$ -	\$ 18,007,198
Bus Shelters	-	80,000	80,000	-	-	160,000
Benches	-	8,000	8,000	-	-	16,000
Build Grant - Stilson Transit Center	538,417	357,433	-	-	-	895,850
Park and Ride Lease/Purchase	-	-	25,000	25,000	-	50,000
Total Expenditures	\$ 12,050,615	\$ 5,945,433	\$ 1,108,000	\$ 25,000	\$ -	\$ 19,129,048

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
LODGING TAX FUND
REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Fund Balance	\$ 113,989	\$ 183,169	\$ 684,745	\$ 684,745	\$ 946,402	\$ 946,402		
Revenues:								
Taxes	842,756	899,241	918,085	1,756,151	1,931,766	1,931,766	-	10.0%
Miscellaneous Revenue	5,044	2,529	3,600	1,300	16,600	16,600	-	1176.9%
Total Revenue	847,800	901,770	921,685	1,757,451	1,948,366	1,948,366	-	10.9%
Transfers In	-	-	-	-	-	-	-	---
Total Sources	847,800	901,770	921,685	1,757,451	1,948,366	1,948,366	-	10.9%
Expenditures:								
Culture & Recreation	-	-	356,056	356,056	550,000	550,000	-	54.5%
Total Expenditures	-	-	356,056	356,056	550,000	550,000	-	54.5%
Transfers Out	778,620	400,194	1,139,738	1,139,738	1,948,366	1,948,366	-	70.9%
Total Uses	778,620	400,194	1,495,794	1,495,794	2,498,366	2,498,366	-	67.0%
Ending Fund Balance	\$ 183,169	\$ 684,745	\$ 110,636	\$ 946,402	\$ 396,402	\$ 396,402	\$ -	-58.1%
<i>Net Change in Fund Balance</i>	<i>\$ 69,180</i>	<i>\$ 501,576</i>	<i>\$ (574,109)</i>	<i>\$ 261,657</i>	<i>\$ (550,000)</i>	<i>\$ (550,000)</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
LODGING TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Lodging Tax - 30% Visitor	\$ 842,756	\$ 899,241	\$ 918,085	\$ 1,756,151	\$ 1,931,766	\$ 1,931,766	-	10.0%
Total Taxes	842,756	899,241	918,085	1,756,151	1,931,766	1,931,766	-	10.0%
Interest Earnings	5,044	2,529	3,600	1,300	16,600	16,600	-	1176.9%
Total Miscellaneous Revenue	5,044	2,529	3,600	1,300	16,600	16,600	-	1176.9%
Total Sources	\$ 847,800	\$ 901,770	\$ 921,685	\$ 1,757,451	\$ 1,948,366	\$ 1,948,366	\$ -	10.9%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
LODGING TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Parks & Recreation Operations	\$ -	\$ -	\$ 305,056	\$ 305,056	\$ 500,000	\$ 500,000	\$ -	63.9%
Pathways Operations	-	-	51,000	51,000	50,000	50,000	-	-2.0%
Total Culture & Recreation	-	-	356,056	356,056	550,000	550,000	-	54.5%
Transfer to Start Bus System	778,620	400,194	1,139,738	1,139,738	1,948,366	1,948,366	-	70.9%
Total Transfers Out	778,620	400,194	1,139,738	1,139,738	1,948,366	1,948,366	-	70.9%
Total Uses	\$ 778,620	\$ 400,194	\$ 1,495,794	\$ 1,495,794	\$ 2,498,366	\$ 2,498,366	\$ -	67.0%



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TOWN OF JACKSON, WYOMING

**Recommended Budget
For the Fiscal Year Ending June 30, 2023**

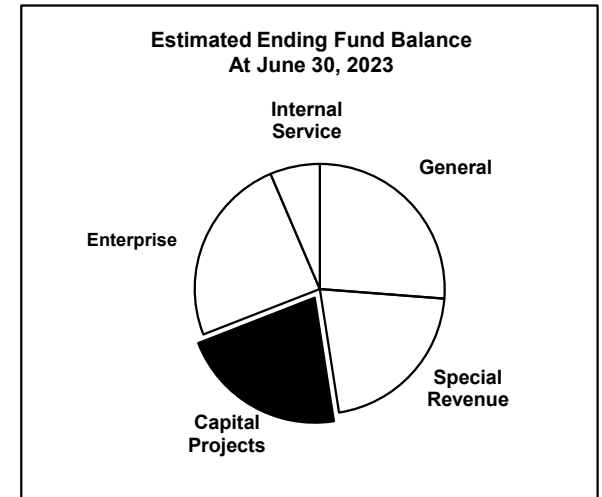
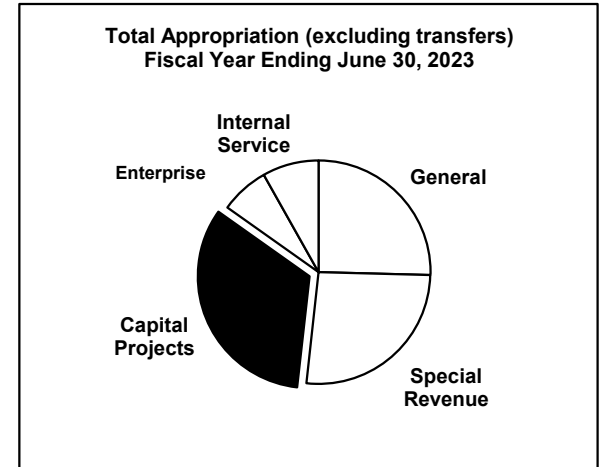


CAPITAL PROJECT FUNDS

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS

FUND DESCRIPTION	BALANCE JULY 1, 2022	REVENUE	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2023
General Fund	\$ 19,300,695	\$ 30,864,198	\$ 2,124,265	\$ 22,843,840	\$ 16,768,785	12,676,533
Special Revenue Funds						
Affordable Housing	3,905,637	218,300	1,431,776	1,431,776	-	4,123,937
Parking Exactions	1,544,980	128,000	-	4,000	-	1,668,980
Park Exactions	350,528	56,100	-	210,000	-	196,628
Employee Housing	2,179,942	586,646	-	581,732	81,586	2,103,270
Animal Care Fund	492,817	60,200	-	45,000	35,000	473,017
Lodging Tax Fund	946,402	1,948,366	-	550,000	1,948,366	396,402
START Bus System	2,177,160	17,563,978	2,567,731	20,881,711	113,951	1,313,207
Total Special Revenue	11,597,466	20,561,590	3,999,507	23,704,219	2,178,903	10,275,442
Capital Project Funds						
Capital Projects (5th Cent)	3,326,717	1,379,810	15,256,061	16,609,212	1,288,417	2,064,959
2006 Specific Purpose Excise Tax	252,537	-	-	252,537	-	-
2010 Specific Purpose Excise Tax	160,908	2,800	-	35,000	-	128,708
2014 Specific Purpose Excise Tax	3,288,289	57,500	-	-	-	3,345,789
2016 Specific Purpose Excise Tax	325,397	5,300	-	20,000	-	310,697
2019 Specific Purpose Excise Tax	11,722,436	5,597,142	-	12,765,000	-	4,554,578
Total Capital Projects	19,076,284	7,042,552	15,256,061	29,681,749	1,288,417	10,404,731
Enterprise Funds						
Water Utility	6,960,139	3,276,139	375,000	2,927,315	849,041	6,834,922
Sewage Utility	5,822,595	3,040,906	375,000	3,400,913	849,041	4,988,547
Total Enterprise Funds	12,782,734	6,317,045	750,000	6,328,228	1,698,082	11,823,469
Internal Service Funds						
Employee Insurance	1,916,079	2,860,535	-	2,979,960	195,646	1,601,008
Fleet Management	155,996	2,145,241	-	2,248,580	-	52,657
Central Equipment	820,945	655,347	-	827,400	-	648,892
IT Services	552,051	1,541,205	-	1,288,490	-	804,766
Total Internal Service Funds	3,445,071	7,202,328	-	7,344,430	195,646	3,107,322
Total All Funds	\$ 66,202,250	\$ 71,987,713	\$ 22,129,833	\$ 89,902,466	\$ 22,129,833	\$ 48,287,496

Note: Enterprise and Internal Service Funds are budgeted on a working-capital basis.



TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Beginning Fund Balance	\$ 7,117,104	\$ 3,640,362	\$ 2,499,057	\$ 2,499,057	\$ 3,326,717	\$ 3,326,717	\$ 3,326,717
Revenues:							
Intergovernmental	560,646	608,742	667,434	2,402,656	1,214,238	1,214,238	1,214,238
Miscellaneous Revenue	442,133	122,438	161,341	139,212	165,572	165,572	165,572
Other Financing Sources	8,500	-	-	-	-	-	-
Total Revenue	1,011,279	731,180	828,775	2,541,868	1,379,810	1,379,810	1,379,810
Transfers In	2,679,012	2,022,500	5,450,242	5,450,242	11,532,175	15,256,061	15,256,061
Total Sources	3,690,291	2,753,680	6,279,017	7,992,110	12,911,985	16,635,871	16,635,871
Expenditures:							
General Government			573,023	540,000	6,106,151	6,106,151	6,106,151
Public Safety			900,178	900,178	3,214,024	2,073,742	2,073,742
Public Works			3,964,732	4,233,500	1,775,000	1,585,000	1,585,000
Culture and Recreation			932,929	850,772	4,639,499	6,844,319	6,844,319
Capital Outlay - Prior Years	5,515,582	3,299,251					-
Total Expenditures	5,515,582	3,299,251	6,370,862	6,524,450	15,734,674	16,609,212	16,609,212
Transfers Out	1,651,451	595,734	640,000	640,000	1,288,417	1,288,417	1,288,417
Total Uses	7,167,033	3,894,985	7,010,862	7,164,450	17,023,091	17,897,629	17,897,629
Ending Fund Balance	\$ 3,640,362	\$ 2,499,057	\$ 1,767,212	\$ 3,326,717	\$ (784,389)	\$ 2,064,959	\$ 2,064,959
<i>Net Change in Fund Balance</i>	<i>\$ (3,476,742)</i>	<i>\$ (1,141,305)</i>	<i>\$ (731,845)</i>	<i>\$ 827,660</i>	<i>\$ (4,111,106)</i>	<i>\$ (1,261,758)</i>	<i>\$ (1,261,758)</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
CAPITAL PROJECTS FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
State Shared-Annual Distribution			\$ 227,434	\$ 259,574	\$ 289,487	\$ 289,487	\$ 289,487
BUILD Grant			-	-	511,073	511,073	511,073
ARPA			-	1,825,000	-	-	-
Wyoming DEQ Grants			250,000	177,135	333,678	333,678	333,678
TAP - Pathways Grant			-	946	-	-	-
Teton Conservation District			190,000	140,000	80,000	80,000	80,000
Intergovernmental Prior Years	\$ 560,646	\$ 608,742					
Total Intergovernmental Revenue	560,646	608,742	667,434	2,402,656	1,214,238	1,214,238	1,214,238
Interest Earnings	119,804	(25,930)	12,973	6,300	43,700	43,700	43,700
Contributions & Donations	16,370	-	-	-	-	-	-
Insurance Reimbursement	134,722	-	-	-	-	-	-
Rental Income -145/155 E Pearl	148,368	148,368	148,368	132,912	121,872	121,872	121,872
110 Center St Reimbursement	22,869	-	-	-	-	-	-
Total Miscellaneous Revenue	442,133	122,438	161,341	139,212	165,572	165,572	165,572
Sale of Assets	8,500	-	-	-	-	-	-
Total Other Financing Sources	8,500	-	-	-	-	-	-
Transfer In - General Fund 5th Cent	2,579,012	1,700,000	5,450,242	5,450,242	11,532,175	15,256,061	15,256,061
Transfer In - 2016 SPET	100,000	-	-	-	-	-	-
Transfer In - Employee Housing	-	322,500	-	-	-	-	-
Total Transfers In	2,679,012	2,022,500	5,450,242	5,450,242	11,532,175	15,256,061	15,256,061
Total Capital Projects Fund	\$ 3,690,291	\$ 2,753,680	\$ 6,279,017	\$ 7,992,110	\$ 12,911,985	\$ 16,635,871	\$ 16,635,871

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
CAPITAL PROJECTS FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Public Works:							
Annual Street Maintenance	\$ -	\$ -	\$ 825,000	\$ 1,270,000	\$ 900,000	\$ 900,000	\$ 900,000
Boardwalks			-	-	90,000	90,000	90,000
General ROW Improvements			-	-	50,000	-	-
Paint Projects			-	-	95,000	95,000	95,000
Cache Creek Tube			296,624	-	-	-	-
Hansen Sidewalk			48,460	-	-	-	-
Stormwater Upgrades			533,574	225,000	-	-	-
Public Works Epoxy Roof Coatin			135,000	135,000	-	-	-
Rancher Street - Complete Street			1,339,574	1,825,000	-	-	-
Vine St 770 LF			60,000	60,000	-	-	-
Pearl St. Side - Willow to GV			600,000	600,000	-	-	-
Rusty Parrot Storm Cost Share			60,000	60,000	-	-	-
Thaw Well #3 SCADA			30,000	22,000	-	-	-
Home Ranch Public Restrooms			36,500	36,500	-	-	-
Flat Creek and Karns Street Reconstruction (split with sewer funds)			-	-	465,000	465,000	465,000
Upper Deck Concrete Sealing & Restriping			-	-	140,000	-	-
PW Yard - South Fence Replacement					35,000	35,000	35,000
Police Department:							
Patrol Rifles			29,900	29,900	29,990	29,990	29,990
Police Department Tasers			17,000	17,000	17,000	17,000	17,000
LPR Security Cameras (4-6) for PD			-	-	250,000	-	-
PD Handheld Radios 800 MHz			-	-	250,000	250,000	250,000
Patrol Radios for Vehicles - 800 MHz			-	-	250,000	250,000	250,000
Dispatch (County)					503,532	503,532	503,532
Fire Department:							
Fire/EMS (County)			853,278	853,278	1,913,502	1,023,220	1,023,220
Culture and Recreation:							
Parks & Recreation (Capital)			451,406	451,406	4,270,180	6,630,000	6,630,000
Snow King Ice Ring Rubber Floor Replacement			-	-	155,000	-	-
Snow King Center Improvements			155,000	155,000	-	-	-
SK - Emergency East Egrees Sno			10,000	10,000	-	-	-
SK- Patio/Airlock Replacements			25,000	25,000	-	-	-
Fleet Shop Floor			43,000	32,366	-	-	-

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
CAPITAL PROJECTS FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Pathways:							
TOJ Bicycle Network Improvements			20,000	80,000	50,000	50,000	50,000
Pathways Annual Cap. Repairs			26,523	20,000	27,319	27,319	27,319
Garaman Flood Mitigation			100,000	25,000	25,000	25,000	25,000
Bike Racks			7,000	7,000	7,000	7,000	7,000
Pathway Benches			5,000	5,000	5,000	5,000	5,000
USFWS Connector & North Cache Streetscape - Planning Study North Park			10,000	-	-	-	-
Town Mobility Overlay			50,000	25,000	50,000	50,000	50,000
High School Road Southside PW			15,000	-	15,000	15,000	15,000
Scott Lane-Maple Way Bike/Ped			15,000	15,000	35,000	35,000	35,000
Town-Wide:							
Si Ferrin Commercial Remodel			403,023	415,000	-	-	-
Council Chambers A/V Upgrade			125,000	125,000	-	-	-
Public Arts Program Projects			45,000	-	45,000	45,000	45,000
GLS Basement Building					150,000	150,000	150,000
GLS Stain and Paint Building					37,160	37,160	37,160
Public Finance Database					150,000	150,000	150,000
Town Hall Elevator Control Upgrade					15,000	15,000	15,000
Town Hall Front Entry ADA Auto-open Doors					17,000	17,000	17,000
Vertical Harvest Repair Roof Internal Gutters					22,771	22,771	22,771
155 Pearl Painting and Siding Repairs					44,220	44,220	44,220
Core Services Facility					5,500,000	5,500,000	5,500,000
Door Security Systems					50,000	50,000	50,000
Climate Action Projects					75,000	75,000	75,000
Capital Outlays Prior Years	5,515,582	3,299,251					
Total Capital Outlay	5,515,582	3,299,251	6,370,862	6,524,450	15,734,674	16,609,212	16,609,212
Transfer to Affordable Housing Fund	1,000,000	-	-	-	-	-	-
Transfer to START	-	-	-	-	538,417	538,417	538,417
Debt Service - Water Utility Fund	651,451	595,734	640,000	640,000	750,000	750,000	750,000
Total Transfers Out	1,651,451	595,734	640,000	640,000	1,288,417	1,288,417	1,288,417
Total Capital Projects Fund	\$ 7,167,033	\$ 3,894,985	\$ 7,010,862	\$ 7,164,450	\$ 17,023,091	\$ 17,897,629	\$ 17,897,629

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2006 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Beginning Fund Balance	\$ 315,511	\$ 301,677	\$ 269,551	\$ 269,551	\$ 252,537	\$ 252,537	\$ 252,537
Revenues:							
Intergovernmental Revenue	-	2,500	-	-	-	-	-
Miscellaneous Revenue	6,569	(80)	2,200	400	-	-	-
Total Revenue	6,569	(80)	2,200	400	-	-	-
Transfers In	-	2,500	-	-	-	-	-
Total Sources	6,569	2,420	2,200	400	-	-	-
Expenditures:							
Capital Outlay	20,403	34,546	70,585	17,414	252,537	252,537	252,537
Total Expenditures	20,403	34,546	70,585	17,414	252,537	252,537	252,537
Transfers Out	-	-	-	-	-	-	-
Total Uses	20,403	34,546	70,585	17,414	252,537	252,537	252,537
Ending Fund Balance	\$ 301,677	\$ 269,551	\$ 201,166	\$ 252,537	\$ -	\$ -	\$ -
<i>Net Change in Fund Balance</i>	<i>\$ (13,834)</i>	<i>\$ (32,126)</i>	<i>\$ (68,385)</i>	<i>\$ (17,014)</i>	<i>\$ (252,537)</i>	<i>\$ (252,537)</i>	<i>\$ (252,537)</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2006 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
WBC Placemaking Grant	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenue	-	2,500	-	-	-	-	-
Interest Earnings	6,569	(80)	2,200	400	-	-	-
Total Miscellaneous Revenue	6,569	(80)	2,200	400	-	-	-
Total Spec Purpose Excise Tax Fund	\$ 6,569	\$ 2,420	\$ 2,200	\$ 400	\$ -	\$ -	\$ -

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2006 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Downtown Cache Creek Tube Improvements	\$ (960)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North King Street Charter Bus & Gill Sidewalk ((16,592	26,444	33,459	7,414	-	-	-
Downtown Amenities & Sidewalk	4,771	8,102	37,126	10,000	-	-	-
North King to Forest Service (Rec Center Roadway)					252,537	252,537	252,537
Public Works	20,403	34,546	70,585	17,414	252,537	252,537	252,537
Total Spec Purpose Excise Tax Fund	\$ 20,403	\$ 34,546	\$ 70,585	\$ 17,414	\$ 252,537	\$ 252,537	\$ 252,537

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2010 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Beginning Fund Balance	\$ 532,318	\$ 209,113	\$ 160,708	\$ 160,708	\$ 160,908	\$ 160,908	\$ 160,908
Revenues:							
Intergovernmental Revenue	40,915	94,199	-	-	-	-	-
Miscellaneous Revenue	8,499	(1,388)	1,400	200	2,800	2,800	2,800
Total Sources	49,414	92,811	1,400	200	2,800	2,800	2,800
Expenditures:							
Capital Outlay	372,619	141,216	-	-	35,000	35,000	35,000
Total Expenditures	372,619	141,216	-	-	35,000	35,000	35,000
Transfers Out	-	-	-	-	-	-	-
Total Uses	372,619	141,216	-	-	35,000	35,000	35,000
Ending Fund Balance	\$ 209,113	\$ 160,708	\$ 162,108	\$ 160,908	\$ 128,708	\$ 128,708	\$ 128,708
<i>Net Change in Fund Balance</i>	<i>\$ (323,205)</i>	<i>\$ (48,405)</i>	<i>\$ 1,400</i>	<i>\$ 200</i>	<i>\$ (32,200)</i>	<i>\$ (32,200)</i>	<i>\$ (32,200)</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2010 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Teton County - Energy Mitigation Program	\$ 40,915	\$ 94,199	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	40,915	94,199	-	-	-	-	-
Interest Earnings	8,499	(1,388)	1,400	200	2,800	2,800	2,800
Total Miscellaneous Revenue	8,499	(1,388)	1,400	200	2,800	2,800	2,800
Total Spec Purpose Excise Tax Fund	\$ 49,414	\$ 92,811	\$ 1,400	\$ 200	\$ 2,800	\$ 2,800	\$ 2,800

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2010 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Energy Projects Public Buildings (\$3,790,000):							
DC Fast Charging			\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Capital Outlays Prior Years	\$ 372,619	\$ 141,216	-	-	-	-	-
Total Capital Outlay	372,619	141,216	-	-	35,000	35,000	35,000
Total Spec Purpose Excise Tax Fund	\$ 372,619	\$ 141,216	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2014 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Beginning Fund Balance	\$ 3,235,846	\$ 3,298,442	\$ 3,283,629	\$ 3,283,629	\$ 3,288,289	\$ 3,288,289	\$ 3,288,289
Revenues:							
Miscellaneous Revenue	68,156	1,236	15,100	4,800	57,500	57,500	57,500
Total Revenue	68,156	1,236	15,100	4,800	57,500	57,500	57,500
Transfers In	-	-	-	-	-	-	-
Total Sources	68,156	1,236	15,100	4,800	57,500	57,500	57,500
Expenditures:							
Capital Outlay	5,560	16,049	221,416	140	-	-	-
Total Uses	5,560	16,049	221,416	140	-	-	-
Ending Fund Balance	\$ 3,298,442	\$ 3,283,629	\$ 3,077,313	\$ 3,288,289	\$ 3,345,789	\$ 3,345,789	\$ 3,345,789
<i>Net Change in Fund Balance</i>	<i>\$ 62,596</i>	<i>\$ (14,813)</i>	<i>\$ (206,316)</i>	<i>\$ 4,660</i>	<i>\$ 57,500</i>	<i>\$ 57,500</i>	<i>\$ 57,500</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2014 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Interest Earnings	\$ 68,156	\$ 1,236	\$ 15,100	\$ 4,800	\$ 57,500	\$ 57,500	\$ 57,500
Total Miscellaneous Revenue	68,156	1,236	15,100	4,800	57,500	57,500	57,500
Total Spec Purpose Excise Tax Fund	\$ 68,156	\$ 1,236	\$ 15,100	\$ 4,800	\$ 57,500	\$ 57,500	\$ 57,500

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2014 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
North Cache Streetscape Phase II	\$ -	\$ -	\$ 130,000	\$ 140	\$ -	\$ -	\$ -
Gregory Lane Complete St/Drainage	5,560	8,583	91,416	-	-	-	-
Cache Creek Tube - Phase I	-	7,466	-	-	-	-	-
Total Capital Outlay	5,560	16,049	221,416	140	-	-	-
Total Spec Purpose Excise Tax Fund	\$ 5,560	\$ 16,049	\$ 221,416	\$ 140	\$ -	\$ -	\$ -

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2016 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Beginning Fund Balance	\$ 2,109,538	\$ 349,020	\$ 342,897	\$ 342,897	\$ 325,397	\$ 325,397	\$ 325,397
Revenues:							
Miscellaneous Revenue	9,864	(1,094)	3,300	500	5,300	5,300	5,300
Total Sources	9,864	(1,094)	3,300	500	5,300	5,300	5,300
Expenditures:							
Capital Outlay	186,578	5,029	20,000	18,000	20,000	20,000	20,000
Total Expenditures	186,578	5,029	20,000	18,000	20,000	20,000	20,000
Transfers Out	1,583,804	-	-	-	-	-	-
Total Uses	1,770,382	5,029	20,000	18,000	20,000	20,000	20,000
Ending Fund Balance	\$ 349,020	\$ 342,897	\$ 326,197	\$ 325,397	\$ 310,697	\$ 310,697	\$ 310,697
<i>Net Change in Fund Balance</i>	<i>\$ (1,760,518)</i>	<i>\$ (6,123)</i>	<i>\$ (16,700)</i>	<i>\$ (17,500)</i>	<i>\$ (14,700)</i>	<i>\$ (14,700)</i>	<i>\$ (14,700)</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2016 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Interest Earnings	\$ 9,864	\$ (1,094)	\$ 3,300	\$ 500	\$ 5,300	\$ 5,300	\$ 5,300
Total Miscellaneous Revenue	9,864	(1,094)	3,300	500	5,300	5,300	5,300
Total Spec Purpose Excise Tax Fund	\$ 9,864	\$ (1,094)	\$ 3,300	\$ 500	\$ 5,300	\$ 5,300	\$ 5,300

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2016 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
West Broadway Landslide	\$ 11,578	\$ 5,029	\$ 20,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000
Teton County Reimbursement	175,000	-	-	-	-	-	-
Total Capital Outlay	186,578	5,029	20,000	18,000	20,000	20,000	20,000
Transfer to General Fund	1,483,804	-	-	-	-	-	-
Transfer to Capital Projects Fund	100,000	-	-	-	-	-	-
Total Transfers Out	1,583,804	-	-	-	-	-	-
Total Spec Purpose Excise Tax Fund	\$ 1,770,382	\$ 5,029	\$ 20,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2019 SPECIFIC PURPOSE EXCISE TAX FUND
SCHEDULE OF REVENUES (SOURCES), EXPENDITURES (USES) AND FUND BALANCES**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Beginning Fund Balance	\$ -	\$ 206,681	\$ 10,093,130	\$ 10,093,130	\$ 11,722,436	\$ 11,722,436	\$ 11,722,436
Revenues:							
Specific Purpose Excise Tax	205,957	9,887,529	6,147,490	7,621,438	5,409,642	5,409,642	5,409,642
Intergovernmental	-	-	-	-	100,000	100,000	100,000
Miscellaneous Revenue	724	44,485	48,128	22,868	87,500	87,500	87,500
Total Revenue	206,681	9,932,014	6,195,618	7,644,306	5,597,142	5,597,142	5,597,142
Transfers In	-	-	-	-	-	-	-
Total Sources	206,681	9,932,014	6,195,618	7,644,306	5,597,142	5,597,142	5,597,142
Expenditures:							
Capital Outlay	-	45,565	6,266,634	6,015,000	12,765,000	12,765,000	12,765,000
Total Uses	-	45,565	6,266,634	6,015,000	12,765,000	12,765,000	12,765,000
Ending Fund Balance	\$ 206,681	\$ 10,093,130	\$ 10,022,114	\$ 11,722,436	\$ 4,554,578	\$ 4,554,578	\$ 4,554,578
<i>Net Change in Fund Balance</i>	<i>\$ 206,681</i>	<i>\$ 9,886,449</i>	<i>\$ (71,016)</i>	<i>\$ 1,629,306</i>	<i>\$ (7,167,858)</i>	<i>\$ (7,167,858)</i>	<i>\$ (7,167,858)</i>

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2019 SPECIFIC PURPOSE EXCISE TAX FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Specific Purpose Excise Tax	\$ 205,957	\$ 9,887,529	\$ 6,147,490	\$ 7,621,438	\$ 5,409,642	\$ 5,409,642	\$ 5,409,642
Total Taxes	205,957	9,887,529	6,147,490	7,621,438	5,409,642	5,409,642	5,409,642
Teton Conservation District	-	-	-	-	100,000	100,000	100,000
Total Intergovernmental	-	-	-	-	100,000	100,000	100,000
Interest Earnings	724	44,485	48,128	22,868	87,500	87,500	87,500
Total Miscellaneous Revenue	724	44,485	48,128	22,868	87,500	87,500	87,500
Total Spec Purpose Excise Tax Fund	\$ 206,681	\$ 9,932,014	\$ 6,195,618	\$ 7,644,306	\$ 5,597,142	\$ 5,597,142	\$ 5,597,142

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
2019 SPECIFIC PURPOSE EXCISE TAX FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2023 ADOPTED
Core Maintenance Facility	\$ -	\$ 37,200	\$ 6,000,000	\$ 6,000,000	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000
Thaw Well Design & Install	-	8,365	266,634	15,000	265,000	265,000	265,000
Total Capital Outlay	-	45,565	6,266,634	6,015,000	12,765,000	12,765,000	12,765,000
Total Spec Purpose Excise Tax Fund	\$ -	\$ 45,565	\$ 6,266,634	\$ 6,015,000	\$ 12,765,000	\$ 12,765,000	\$ 12,765,000



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TOWN OF JACKSON, WYOMING

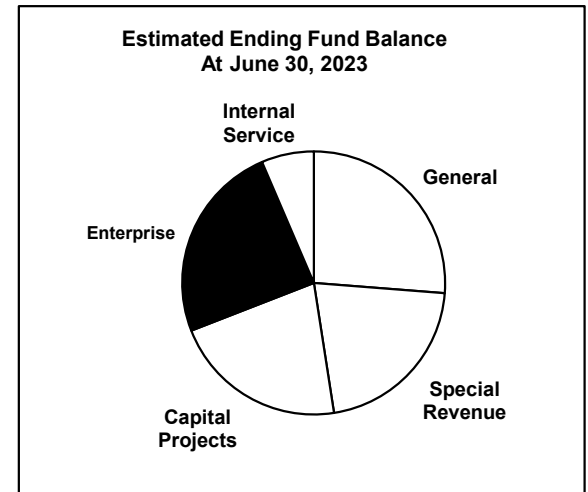
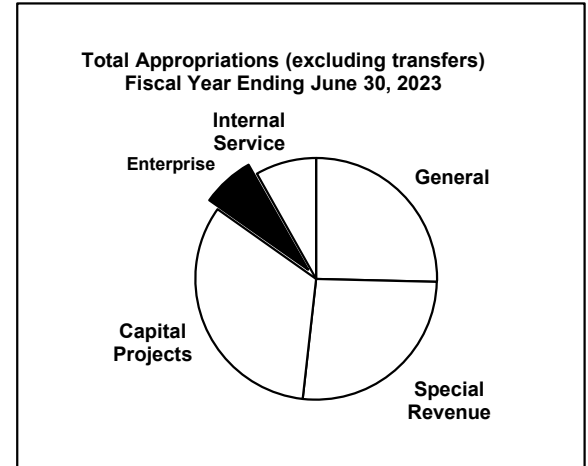
**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



ENTERPRISE FUNDS

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS**

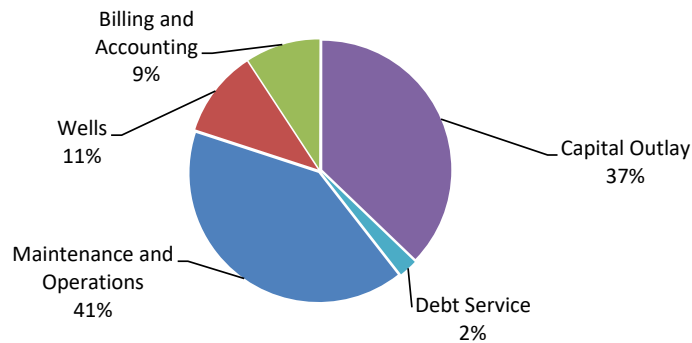
FUND DESCRIPTION	BALANCE JULY 1, 2022	REVENUE	TRANSFERS IN	EXPEND- ITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2023
General Fund	\$ 19,300,695	\$ 30,864,198	\$ 2,124,265	\$ 22,843,840	\$ 16,768,785	\$ 12,676,533
Special Revenue Funds						
Affordable Housing	3,905,637	218,300	1,431,776	1,431,776	-	4,123,937
Parking Exactions	1,544,980	128,000	-	4,000	-	1,668,980
Park Exactions	350,528	56,100	-	210,000	-	196,628
Employee Housing	2,179,942	586,646	-	581,732	81,586	2,103,270
Animal Care Fund	492,817	60,200	-	45,000	35,000	473,017
Lodging Tax Fund	946,402	1,948,366	-	550,000	1,948,366	396,402
START Bus System	2,177,160	17,563,978	2,567,731	20,881,711	113,951	1,313,207
Total Special Revenue	11,597,466	20,561,590	3,999,507	23,704,219	2,178,903	10,275,442
Capital Project Funds						
Capital Projects (5th Cent)	3,326,717	1,379,810	15,256,061	16,609,212	1,288,417	2,064,959
2006 Specific Purpose Excise Tax	252,537	-	-	252,537	-	-
2010 Specific Purpose Excise Tax	160,908	2,800	-	35,000	-	128,708
2014 Specific Purpose Excise Tax	3,288,289	57,500	-	-	-	3,345,789
2016 Specific Purpose Excise Tax	325,397	5,300	-	20,000	-	310,697
2017 Specific Purpose Excise Tax	-	-	-	-	-	-
2019 Specific Purpose Excise Tax	11,722,436	5,597,142	-	12,765,000	-	4,554,578
Total Capital Projects	19,076,284	7,042,552	15,256,061	29,681,749	1,288,417	10,404,731
Enterprise Funds						
Water Utility	6,960,139	3,276,139	375,000	2,927,315	849,041	6,834,922
Sewage Utility	5,822,595	3,040,906	375,000	3,400,913	849,041	4,988,547
Total Enterprise Funds	12,782,734	6,317,045	750,000	6,328,228	1,698,082	11,823,469
Internal Service Funds						
Employee Insurance	1,916,079	2,860,535	-	2,979,960	195,646	1,601,008
Fleet Management	155,996	2,145,241	-	2,248,580	-	52,657
Central Equipment	820,945	655,347	-	827,400	-	648,892
IT Services	552,051	1,541,205	-	1,288,490	-	804,766
Total Internal Service Funds	3,445,071	7,202,328	-	7,344,430	195,646	3,107,322
Total All Funds	\$ 66,202,250	\$ 71,987,713	\$ 22,129,833	\$ 89,902,466	\$ 22,129,833	\$ 48,287,496



Note: Enterprise and Internal Service Funds are budgeted on a working-capital basis.

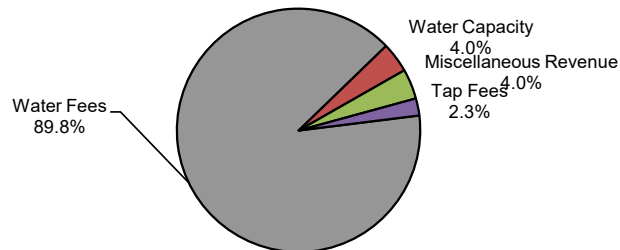
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
WATER FUND
REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL**

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Working Capital	\$4,794,514	\$5,128,904	\$6,136,411	\$6,136,411	\$6,960,139	\$6,960,139		
Intergovernmental	-	79,765	-	-	-	-	-	---
Charges for Services	2,632,049	2,742,119	2,839,893	2,970,323	3,145,339	3,145,339	-	5.9%
Miscellaneous Revenue	105,873	12,678	79,720	9,024	130,800	130,800	-	1349.5%
Total Revenue	2,737,922	2,834,562	2,919,613	2,979,347	3,276,139	3,276,139	-	10.0%
Transfers In	325,725	297,867	320,000	320,000	375,000	375,000	-	17.2%
Total Sources	3,063,647	3,132,429	3,239,613	3,299,347	3,651,139	3,651,139	-	10.7%
Water Maintenance & Operation	867,710	764,681	951,140	835,200	1,187,539	1,187,603	64	42.2%
Water Wells	252,397	263,397	254,374	217,366	313,988	313,988	-	44.5%
Water Billing & Accounting	185,700	168,555	253,524	255,332	271,745	271,754	9	6.4%
Capital Outlay	688,873	301,631	1,433,393	452,922	1,087,000	1,087,000	-	140.0%
Debt Service	108,215	187,345	66,970	66,970	66,970	66,970	-	0.0%
Total Expenditures	2,102,895	1,685,609	2,959,401	1,827,790	2,927,242	2,927,315	73	60.2%
Transfers Out	626,362	439,313	647,829	647,829	919,931	849,041	(70,890)	31.1%
Total Uses	2,729,257	2,124,922	3,607,230	2,475,619	3,847,173	3,776,356	(70,817)	52.5%
Ending Working Capital	\$ 5,128,904	\$ 6,136,411	\$ 5,768,794	\$ 6,960,139	\$ 6,764,105	\$ 6,834,922	\$ 70,817	-1.8%
<i>Net Change in Working Capital</i>	<i>\$ 334,390</i>	<i>\$ 1,007,507</i>	<i>\$ (367,617)</i>	<i>\$ 823,728</i>	<i>\$ (196,034)</i>	<i>\$ (125,217)</i>		



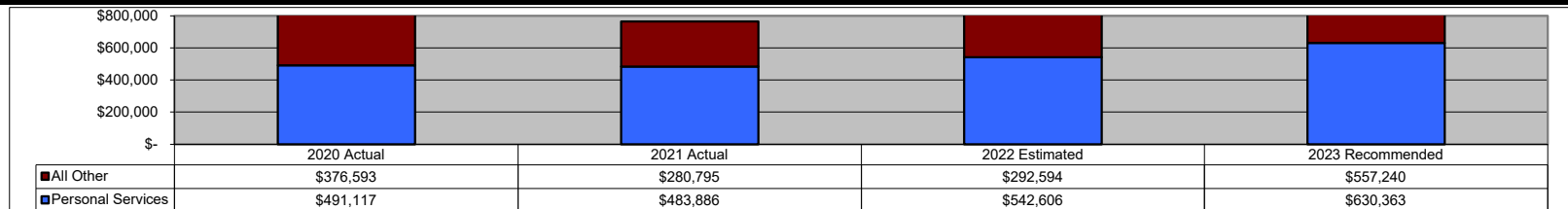
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
WATER FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Flat Creek Water Imp District	\$ -	\$ 4,295	\$ -	\$ -	\$ -	\$ -	\$ -	---
WYOMING 319 PROGRAM	-	45,780	-	-	-	-	-	---
WWDC - Well 9 Exploration	-	29,690	-	-	-	-	-	---
Total Intergovernmental	\$ -	\$ 79,765	\$ -	\$ -	\$ -	\$ -	\$ -	---
Water Usage Fees	1,735,012	1,873,072	1,881,466	2,060,379	2,163,398	2,163,398	-	5.0%
Water Base Fees	657,916	666,617	786,762	733,279	769,943	769,943	-	5.0%
Water Interest Charges	3,913	2,462	6,665	6,665	6,998	6,998	-	5.0%
Water Capacity Fees	131,556	104,802	90,000	140,000	130,000	130,000	-	-7.1%
Water Tap/Meter Fees	103,652	95,166	75,000	30,000	75,000	75,000	-	150.0%
Total Charges for Services	2,632,049	2,742,119	2,839,893	2,970,323	3,145,339	3,145,339	-	5.9%
Interest Earnings	102,837	12,678	70,720	24	121,800	121,800	-	507400.0%
Miscellaneous Revenue	3,036	-	9,000	9,000	9,000	9,000	-	0.0%
Total Miscellaneous Revenue	105,873	12,678	79,720	9,024	130,800	130,800	-	1349.5%
Transfer In - Capital Projects	325,725	297,867	320,000	320,000	375,000	375,000	-	17.2%
Total Transfers In	325,725	297,867	320,000	320,000	375,000	375,000	-	17.2%
Total Water Fund	\$ 3,063,647	\$ 3,132,429	\$ 3,239,613	\$ 3,299,347	\$ 3,651,139	\$ 3,651,139	\$ -	10.7%



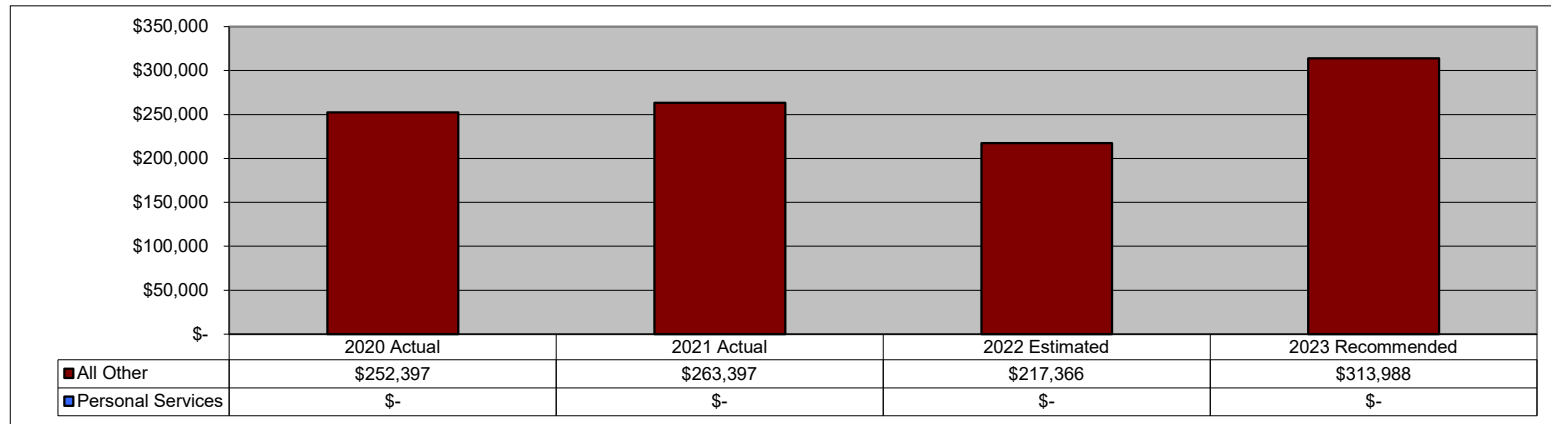
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
WATER FUND
WATER MAINTENANCE & OPERATIONS

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Salaries & Wages - Regular	\$ 304,536	\$ 310,795	\$ 331,193	\$ 331,193	\$ 379,715	\$ 379,715	\$ -	14.7%
Buyout - Compensated Absences	1,811	4,120	6,259	6,259	7,302	7,302	-	16.7%
Overtime	7,137	7,464	7,316	12,000	10,000	10,000	-	-16.7%
Holiday Pay - PTO Buyback	676	-	514	514	600	600	-	16.7%
FICA & Medicare	22,459	22,883	26,395	26,395	30,418	30,418	-	15.2%
Health Insurance	95,590	78,619	93,672	93,672	115,433	115,433	-	23.2%
Vision Insurance	949	882	993	993	1,160	1,160	-	16.8%
Dental Insurance	4,313	3,574	6,141	6,141	6,476	6,476	-	5.5%
Wyoming Retirement	47,029	48,920	55,150	55,150	67,739	67,739	-	22.8%
Workers' Compensation	3,845	2,352	5,792	4,200	6,704	6,704	-	59.6%
State Unemployment	480	1,908	2,689	2,689	1,546	1,546	-	-42.5%
Disability/Life Insurance	2,292	2,369	2,823	3,400	3,270	3,270	-	-3.8%
General/Office Supplies	-	1,174	-	-	-	-	-	---
Uniforms	1,385	779	800	250	825	825	-	230.0%
Small Tools & Equipment <\$10K	5,217	6,088	5,200	3,000	5,000	5,000	-	66.7%
Water/Sewer Supplies	43,080	14,964	43,080	40,000	55,000	55,000	-	37.5%
Postage	-	-	500	250	1,000	1,000	-	300.0%
Radio Services	-	-	6,000	5,000	6,000	6,000	-	20.0%
Printing & Publication	159	-	2,000	1,000	2,000	2,000	-	100.0%
Dues & Subscriptions	1,534	1,200	1,500	1,500	1,800	1,800	-	20.0%
Utilities	19,502	11,932	19,502	19,502	19,502	19,502	-	0.0%
Professional services	171,018	107,199	125,000	50,000	175,000	175,000	-	250.0%
Litigation	2,333	6,771	10,000	35,000	35,000	35,000	-	0.0%
Repair & Maint - Shop Parts	5,235	7,561	5,235	5,235	5,218	5,218	-	-0.3%
Repair & Maint - Shop Labor	3,146	1,983	3,146	3,146	3,200	3,200	-	1.7%
Repair & Maint - Machinery	5,477	20	11,500	3,000	20,000	20,000	-	566.7%
Petroleum Products	5,973	5,408	6,367	6,367	8,581	8,581	-	34.8%
Repairs & Maint - Water Tanks	11,550	3,163	11,550	10,000	25,000	25,000	-	150.0%
Repair & Maint - Dist Syst	67,557	61,005	67,557	40,000	80,000	80,000	-	100.0%
Repair & Maint - Fire Hydrants	2,742	4,970	15,000	7,500	15,000	15,000	-	100.0%
Repair & Maint - Buildings	4,694	8,297	25,000	15,000	25,000	25,000	-	66.7%
Trash Collection	-	-	2,311	2,311	2,500	2,500	-	8.2%
Uniform Cleaning	959	1,007	1,500	900	1,200	1,200	-	33.3%
Training, Travel, & Meetings	2,727	3,899	10,000	4,469	20,000	20,000	-	347.5%
IT Services	14,720	19,283	25,877	25,877	35,469	35,469	-	37.1%
Property Insurance	4,882	10,186	10,872	10,792	11,444	11,444	-	6.0%
Liability Insurance	2,703	3,907	2,206	2,195	2,437	2,501	64	13.9%
Equipment Rental	-	-	500	300	1,000	1,000	-	233.3%
Total Water Maint. & Operations	\$ 867,710	\$ 764,681	\$ 951,140	\$ 835,200	\$ 1,187,539	\$ 1,187,603	\$ 64	42.2%



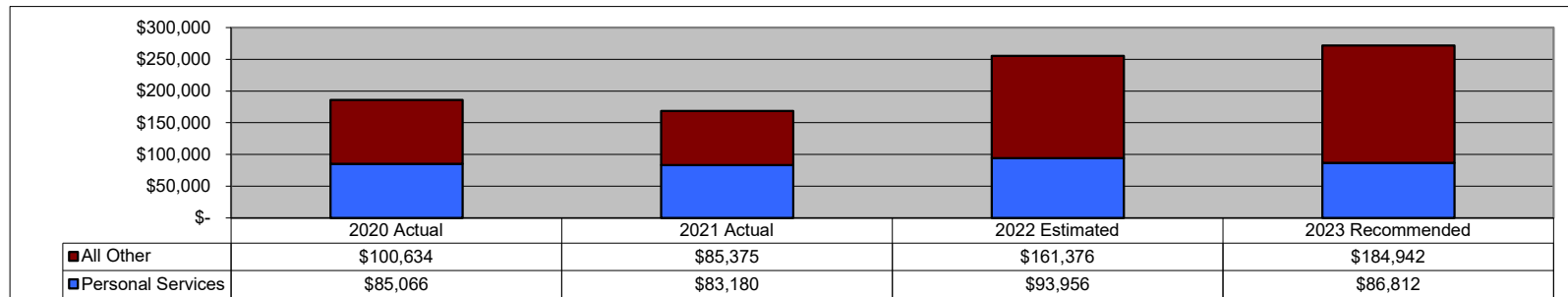
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
WATER FUND
WATER WELLS

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Small Tools & Equipment <\$10K	\$ 407	\$ 1,344	\$ 400	\$ 400	\$ 5,000	\$ 5,000	\$ -	1150.0%
Water/Sewer Supplies	29,148	41,680	29,100	29,100	35,000	35,000	-	20.3%
Utilities	106,107	112,172	106,100	106,100	107,000	107,000	-	0.8%
Utilities - Thaw Wells	83	1,169	2,000	1,695	2,000	2,000	-	18.0%
Water/Sewer - Refuge Easement	33,945	39,767	28,000	25,000	35,000	35,000	-	40.0%
Repair & Maint - Shop Parts	2,562	2,470	2,562	3,685	3,652	3,652	-	-0.9%
Repair & Maint - Shop Labor	2,490	2,701	1,656	5,833	5,400	5,400	-	-7.4%
Repair & Maint - Machinery	30,431	24,057	30,000	20,000	60,000	60,000	-	200.0%
Petroleum Products	1,392	1,714	1,988	1,988	2,760	2,760	-	38.8%
Repair & Maint - Buildings	31,056	19,604	31,000	5,000	31,000	31,000	-	520.0%
EPA Sampling	9,775	5,643	10,000	7,085	15,000	15,000	-	111.7%
Property Insurance	5,001	11,075	11,568	11,479	12,176	12,176	-	6.1%
Total Water Wells	\$ 252,397	\$ 263,397	\$ 254,374	\$ 217,366	\$ 313,988	\$ 313,988	\$ -	44.5%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
WATER FUND
BILLING & ACCOUNTING**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Salaries & Wages - Regular	\$ 54,789	\$ 53,224	\$ 59,655	\$ 59,655	\$ 53,766	\$ 53,766	\$ -	-9.9%
Buyout - Compensated Absences	497	982	1,129	1,129	1,034	1,034	-	-8.4%
Overtime	2,024	2,642	2,051	2,300	2,500	2,500	-	8.7%
Holiday Pay - PTO Buyback	-	82	-	-	-	-	-	---
FICA & Medicare	4,195	4,171	4,804	4,804	4,383	4,383	-	-8.8%
Health Insurance	12,932	10,992	12,673	12,673	12,673	12,673	-	0.0%
Vision Insurance	115	115	144	144	144	144	-	0.0%
Dental Insurance	572	780	1,167	1,167	652	652	-	-44.1%
Wyoming Retirement	8,596	8,631	10,143	10,143	9,997	9,997	-	-1.4%
Workers' Compensation	616	348	822	822	802	802	-	-2.4%
State Unemployment	197	668	586	586	277	277	-	-52.7%
Disability/Life Insurance	533	546	533	533	584	584	-	9.6%
General/Office Supplies	1,483	1,680	2,900	2,500	3,333	3,333	-	33.3%
Uniforms	-	-	250	150	250	250	-	66.7%
Water/Sewer Supplies	64,714	49,763	114,000	114,000	131,000	131,000	-	14.9%
Banking Fees	5,076	5,655	6,000	6,600	7,000	7,000	-	6.1%
Credit Card Fees	8,652	9,886	11,000	13,000	15,000	15,000	-	15.4%
Utility Billing Services	10,771	10,919	11,500	10,900	11,500	11,500	-	5.5%
Repair & Maint - Shop Parts	2,501	201	2,501	2,501	782	782	-	-68.7%
Repair & Maint - Shop Labor	523	264	523	523	640	640	-	22.4%
Petroleum Products	303	498	391	652	838	838	-	28.5%
Uniform Cleaning	204	192	500	300	500	500	-	66.7%
Training, Travel, & Meetings	875	-	875	875	3,000	3,000	-	242.9%
IT Services	5,044	5,787	8,980	8,980	10,720	10,720	-	19.4%
Liability Insurance	488	530	397	395	370	379	9	-4.1%
Total Water Billing & Accounting	\$ 185,700	\$ 168,555	\$ 253,524	\$ 255,332	\$ 271,745	\$ 271,754	\$ 9	6.4%



TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
WATER FUND
CAPITAL OUTLAY

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Capital Equipment	23,653	121,048	-	-	-	-	-	---
Prior year capital outlay	23,653	121,048						
EV-150 VacTron Trailer			-	-	-	-		
Chevy K2500			-	-	-	-		
Capital Improvements	665,220	180,583	1,433,393	452,922	1,087,000	1,087,000	-	140.0%
Prior Year Capital Improvements	665,220	180,583						
West Jackson Water Tank			75,000	-	-	-		
North King water line (SPET 2019 Rec Center) (new)			383,637	-	-	-		
PRV High School/S. Park			106,121	-	-	-		
FY22 Design: Rancher St			390,636	383,000	-	-		
Well #9			366,000	-	192,000	192,000		
Vine Street			30,000	30,000	-	-		
Meadowlark			11,999	-	-	-		
New Meters for Well Houses			35,000	39,922	-	-		
Flat Creek Dr. South Waterline			35,000	-	360,000	360,000		
PW Yard Fence					35,000	35,000		
Meter Replacement Program					500,000	500,000		
Total Capital Outlay	688,873	301,631	1,433,393	452,922	1,087,000	1,087,000	-	140.0%

WATER FUND
DEBT SERVICE

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Loan Repay - Well 6, 7, & 8	\$ 41,245	\$ 120,375	\$ -	\$ -	\$ -	\$ -	\$ -	---
Loan Repay - Water Tanks	66,970	66,970	66,970	66,970	66,970	66,970	-	0.0%
Total Debt Service	\$ 108,215	\$ 187,345	\$ 66,970	\$ 66,970	\$ 66,970	\$ 66,970	\$ -	0.0%

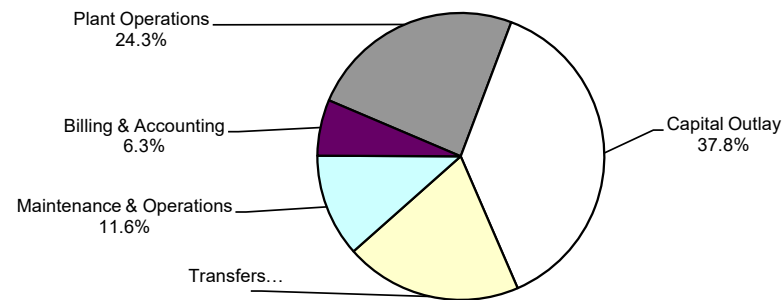
WATER FUND
TRANSFERS OUT

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Indirect Cost Allocation - General	\$ 626,362	\$ 439,313	\$ 647,829	\$ 647,829	\$ 919,931	\$ 849,041	\$ (70,890)	31.1%
Transfer to Capital Projects - Loan	-	-	-	-	-	-	-	---
Total Interfund Transfers	\$ 626,362	\$ 439,313	\$ 647,829	\$ 647,829	\$ 919,931	\$ 849,041	\$ (70,890)	31.1%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SEWAGE FUND**

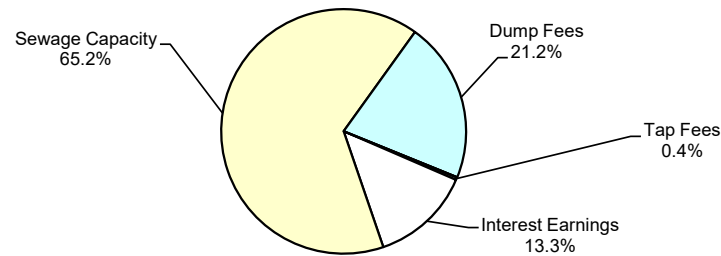
REVENUE, EXPENDITURES, & CHANGES TO WORKING CAPITAL

DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Beginning Working Capital	\$ 4,749,122	\$ 5,175,991	\$ 5,731,140	\$ 5,731,140	\$ 5,822,595	\$ 5,822,595		
Intergovernmental Revenue	-	32,500	-	22,870	-	-	-	-100.0%
Charges for Services	2,850,801	2,810,927	2,774,425	3,003,760	2,959,386	2,959,386	-	-1.5%
Miscellaneous Revenue	110,534	11,440	54,200	33,991	81,520	81,520	-	139.8%
Total Revenue	2,961,335	2,854,867	2,828,625	3,060,621	3,040,906	3,040,906	-	-0.6%
Transfers In	325,726	297,867	320,000	320,000	375,000	375,000	-	17.2%
Total Sources	3,287,061	3,152,734	3,148,625	3,380,621	3,415,906	3,415,906	-	1.0%
Sewage Plant Operations	895,596	893,645	1,091,620	925,047	1,034,742	1,034,797	55	11.9%
Sewage Maintenance & Operations	282,158	327,223	410,364	359,081	493,392	493,419	27	37.4%
Sewage Billing & Accounting	185,652	168,613	254,045	214,860	267,688	267,697	9	24.6%
Capital Outlay	870,424	768,791	1,789,342	1,142,349	1,605,000	1,605,000	-	40.5%
Total Expenditures	2,233,830	2,158,272	3,545,371	2,641,337	3,400,822	3,400,913	91	28.8%
Transfers Out	626,362	439,313	647,829	647,829	919,931	849,041	(70,890)	31.1%
Total Uses	2,860,192	2,597,585	4,193,200	3,289,166	4,320,753	4,249,954	(70,799)	29.2%
Ending Working Capital	\$ 5,175,991	\$ 5,731,140	\$ 4,686,565	\$ 5,822,595	\$ 4,917,748	\$ 4,988,547	\$ 70,799	-14.3%
<i>Net Change in Working Capital</i>	<i>\$ 426,869</i>	<i>\$ 555,149</i>	<i>\$ (1,044,575)</i>	<i>\$ 91,455</i>	<i>\$ (904,847)</i>	<i>\$ (834,048)</i>		



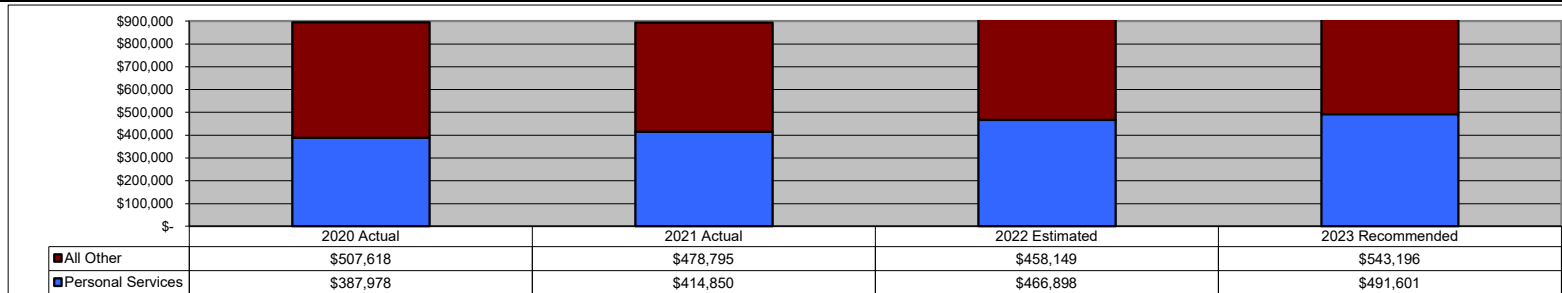
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SEWAGE FUND
REVENUES AND OTHER SOURCES

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
WY Health Dept - COVID Testing	\$ -	\$ 32,500	\$ -	\$ 22,870	\$ -	\$ -	\$ -	-100.0%
Total Intergovernmental Revenue	-	32,500	-	22,870	-	-	-	-100.0%
Sewer Usage Fees	1,423,769	1,472,178	1,495,788	1,495,788	1,495,788	1,495,788	-	0.0%
Sewer Base Fees	565,920	576,806	727,073	692,167	726,776	726,776	-	5.0%
Sewer Surcharge Fees	212,823	222,037	192,498	199,833	200,832	200,832	-	0.5%
Sewer Interest Charges	3,913	4,864	2,414	3,680	3,698	3,698	-	0.5%
Sewage Capacity Fees	472,555	397,991	250,000	480,000	400,000	400,000	-	-16.7%
One-Time Fees	53,423	-	-	-	-	-	-	---
Sewage Dump Fees	115,550	130,085	104,445	130,085	130,085	130,085	-	0.0%
Sewage Tap Fees	2,848	6,966	2,207	2,207	2,207	2,207	-	0.0%
Total Charges for Services	2,850,801	2,810,927	2,774,425	3,003,760	2,959,386	2,959,386	-	-1.5%
Interest Earnings	101,394	11,428	19,200	(1,009)	81,520	81,520	-	-8179.3%
Miscellaneous Revenue	2,700	12	35,000	35,000	-	-	-	-100.0%
Gain on Sale of Assets	6,440	-	-	-	-	-	-	---
Total Miscellaneous Revenue	110,534	11,440	54,200	33,991	81,520	81,520	-	140%
Transfer in - Capital Projects	325,726	297,867	320,000	320,000	375,000	375,000	-	17.2%
Total Transfers In	325,726	297,867	320,000	320,000	375,000	375,000	-	17.2%
Total Sewer Fund	\$ 3,287,061	\$ 3,152,734	\$ 3,148,625	\$ 3,380,621	\$ 3,415,906	\$ 3,415,906	\$ -	1.0%



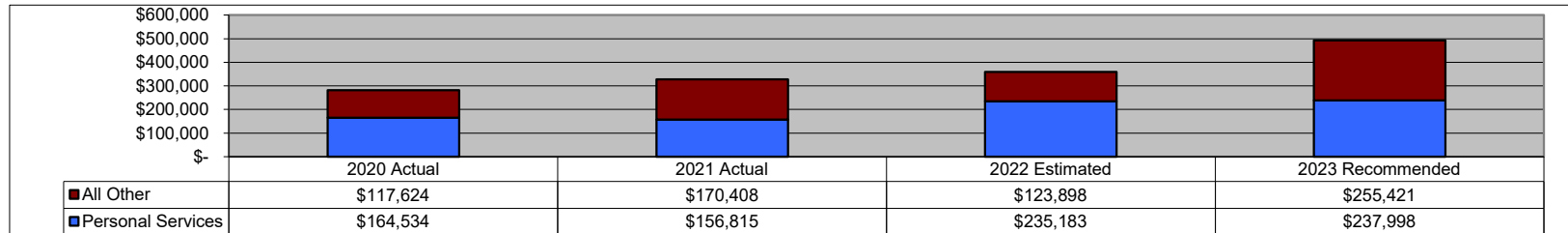
TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SEWAGE FUND
SEWAGE PLANT OPERATIONS

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Salaries & Wages - Regular	\$ 236,670	\$ 254,434	\$ 283,141	\$ 283,141	\$ 306,968	\$ 306,968	\$ -	8.4%
Buyout - Compensated Absences	977	2,003	5,351	5,351	5,903	5,903	-	10.3%
Overtime	3,165	4,874	3,245	4,000	7,000	7,000	-	75.0%
Holiday Pay - PTO Buyback	676	-	-	-	500	500	-	---
FICA & Medicare	17,400	18,565	22,327	22,327	24,508	24,508	-	9.8%
Health Insurance	79,567	83,893	88,872	88,872	77,991	77,991	-	-12.2%
Vision Insurance	1,081	1,015	994	994	859	859	-	-13.6%
Dental Insurance	5,354	3,733	5,734	5,734	4,446	4,446	-	-22.5%
Wyoming Retirement	36,503	39,854	46,883	46,883	54,696	54,696	-	16.7%
Workers' Compensation	3,891	2,281	4,867	4,867	5,356	5,356	-	10.0%
State Unemployment	428	1,967	2,392	2,392	1,270	1,270	-	-46.9%
Disability/Life Insurance	2,266	2,231	2,337	2,337	2,104	2,104	-	-10.0%
Uniforms	668	690	668	668	1,000	1,000	-	49.7%
Small Tools & Equipment <\$10K	988	260	987	987	2,000	2,000	-	102.6%
Water/Sewer Supplies	6,712	13,148	6,712	7,500	13,200	13,200	-	76.0%
Postage	422	101	422	375	500	500	-	33.3%
Printing & Publication	4,582	2,571	5,000	3,000	5,000	5,000	-	66.7%
Dues & Subscriptions	1,224	1,000	1,224	650	1,000	1,000	-	53.8%
Utilities	125,421	132,553	140,000	140,000	150,000	150,000	-	7.1%
Professional Services	242,216	187,744	287,274	136,961	150,000	150,000	-	9.5%
Litigation	2,333	6,771	10,000	10,000	10,000	10,000	-	0.0%
Repair & Maint - Shop Parts	1,108	4,956	8,096	8,096	2,713	2,713	-	-66.5%
Repair & Maint - Shop Labor	2,212	2,646	2,620	2,620	3,150	3,150	-	20.2%
Repair & Maint - Machinery	14,437	18,041	14,437	11,000	18,500	18,500	-	68.2%
Petroleum Products	3,445	3,076	3,639	3,639	4,754	4,754	-	30.6%
Repair & Maint - Office	30	66	500	250	500	500	-	100.0%
Repair & Maint - Buildings	19,615	18,245	25,000	18,500	25,000	25,000	-	35.1%
Dust Abatement	5,235	6,815	5,235	5,235	7,500	7,500	-	43.3%
Trash Collection	7,371	8,698	8,600	5,500	8,600	8,600	-	56.4%
Uniform Cleaning	1,135	969	1,300	1,300	1,300	1,300	-	0.0%
Training, Travel, & Meetings	3,456	3,103	3,456	2,000	18,500	18,500	-	825.0%
IT Services	35,273	41,516	73,812	73,812	91,935	91,935	-	24.6%
Property Insurance	27,220	23,132	24,109	23,929	25,379	25,379	-	6.1%
Liability Insurance	2,515	2,694	1,886	1,877	2,110	2,165	55	15.3%
Equipment Rental	-	-	500	250	500	500	-	100.0%
Total Sewer Plant Operations	\$ 895,596	\$ 893,645	\$ 1,091,620	\$ 925,047	\$ 1,034,742	\$ 1,034,797	\$ 55	11.9%



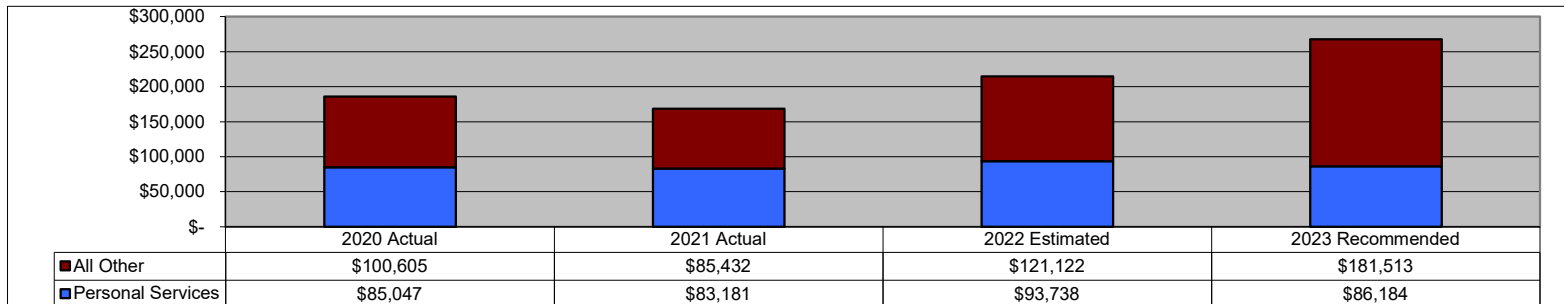
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SEWAGE FUND
SEWAGE MAINTENANCE & OPERATIONS**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Salaries & Wages - Regular	\$ 94,422	\$ 101,658	\$ 146,250	\$ 146,250	\$ 145,837	\$ 145,837	\$ -	-0.3%
Buyout - Compensated Absences	949	1,442	2,751	2,751	2,805	2,805	-	2.0%
Overtime	8,803	7,336	9,021	11,000	12,000	12,000	-	9.1%
Holiday Pay - PTO Buyback	-	737	257	293	500	500	-	70.6%
FICA & Medicare	7,698	8,147	12,090	12,090	12,327	12,327	-	2.0%
Health Insurance	32,046	16,729	30,169	30,169	30,169	30,169	-	0.0%
Vision Insurance	528	200	339	339	339	339	-	0.0%
Dental Insurance	1,542	561	1,518	1,518	1,506	1,506	-	-0.8%
Wyoming Retirement	15,510	16,833	25,361	25,361	27,619	27,619	-	8.9%
Workers' Compensation	1,522	876	2,697	2,697	2,738	2,738	-	1.5%
State Unemployment	406	1,229	1,456	1,456	693	693	-	-52.4%
Disability/Life Insurance	1,108	1,067	1,259	1,259	1,465	1,465	-	16.4%
Uniforms	349	314	349	349	600	600	-	71.9%
Small Tools & Equipment <\$10K	1,965	3,026	1,967	1,400	3,000	3,000	-	114.3%
Water/Sewer Supplies	6,029	6,014	6,029	6,029	10,000	10,000	-	65.9%
Sewer Saddles	72	3,000	3,000	2,000	3,000	3,000	-	50.0%
Professional Services	-	-	-	-	35,000	35,000	-	---
Repair & Maint - Shop Parts	8,096	9,673	1,107	1,256	8,348	8,348	-	564.7%
Repair & Maint - Shop Labor	2,621	2,881	2,212	2,212	3,200	3,200	-	44.7%
Repair & Maint - Machinery	19,169	16,106	19,169	17,500	32,500	32,500	-	85.7%
Petroleum Products	2,118	2,078	2,184	2,628	2,878	2,878	-	9.5%
Repair & Maint - System	42,388	87,320	100,000	50,000	100,000	100,000	-	100.0%
Uniform Cleaning	910	960	1,050	1,050	1,200	1,200	-	14.3%
Training, Travel, & Meetings	2,118	494	2,118	1,748	14,000	14,000	-	700.9%
IT Services	28,010	33,118	32,180	32,180	35,573	35,573	-	10.5%
Property Insurance	2,854	4,447	4,361	4,331	4,593	4,593	-	6.0%
Liability Insurance	925	953	970	965	1,002	1,029	27	6.6%
Equipment Rental	-	24	500	250	500	500	-	100.0%
Total Maintenance & Operations	\$ 282,158	\$ 327,223	\$ 410,364	\$ 359,081	\$ 493,392	\$ 493,419	\$ 27	37.4%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SEWAGE FUND
SEWAGE BILLING & ACCOUNTING**

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Salaries & Wages - Regular	\$ 54,789	\$ 53,224	\$ 59,655	\$ 59,655	\$ 53,766	\$ 53,766	\$ -	-9.9%
Buyout - Compensated Absences	497	982	1,129	1,129	1,034	1,034	-	-8.4%
Overtime	2,024	2,642	2,051	1,832	2,000	2,000	-	9.2%
Holiday Pay - PTO Buyback	-	82	-	-	-	-	-	---
FICA & Medicare	4,195	4,171	4,804	4,804	4,345	4,345	-	-9.6%
Health Insurance	12,913	10,992	12,673	12,673	12,673	12,673	-	0.0%
Vision Insurance	115	115	144	144	144	144	-	0.0%
Dental Insurance	572	780	1,167	1,167	652	652	-	-44.1%
Wyoming Retirement	8,596	8,631	10,143	10,143	9,916	9,916	-	-2.2%
Workers' Compensation	616	348	1,074	1,074	793	793	-	-26.2%
State Unemployment	197	668	584	584	277	277	-	-52.6%
Disability/Life Insurance	533	546	533	533	584	584	-	9.6%
General/Office Supplies	1,483	1,680	2,900	2,000	3,333	3,333	-	66.7%
Water/Sewer Supplies	64,714	49,763	114,700	75,000	130,000	130,000	-	73.3%
Banking Fees	5,076	5,651	6,000	6,600	7,000	7,000	-	6.1%
Credit Card Fees	8,652	9,886	11,000	13,000	15,000	15,000	-	15.4%
Utility Billing Services	10,771	10,919	11,500	10,900	11,500	11,500	-	5.5%
Repair & Maint - Shop Parts	2,501	201	2,501	2,501	782	782	-	-68.7%
Repair & Maint - Shop Labor	523	264	523	523	640	640	-	22.4%
Petroleum Products	303	498	391	652	838	838	-	28.5%
Uniform Cleaning	204	192	260	260	260	260	-	0.0%
Training, Travel, & Meetings	875	-	875	250	1,000	1,000	-	300.0%
IT Services	5,015	5,848	9,041	9,041	10,781	10,781	-	19.2%
Liability Insurance	488	530	397	395	370	379	9	-4.1%
Total Sewer Billing & Accounting	\$ 185,652	\$ 168,613	\$ 254,045	\$ 214,860	\$ 267,688	\$ 267,697	\$ 9	24.6%



TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SEWAGE FUND
CAPITAL OUTLAY

EXPENDITURE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Capital Equipment	\$ 66,563	\$ 265,093	\$ 5,000	\$ 5,000	\$ 85,000	\$ 85,000	\$ -	1600.0%
Prior year capital outlay	66,563	265,093						
Emergency Portable Pump Trailer					85,000	85,000		
Cat - IT24F - Loader			5,000	5,000	-	-		
Capital Improvements	803,861	503,698	1,784,342	1,137,349	1,520,000	1,520,000	-	33.6%
Prior Year Capital Improvements	803,861	503,698	-	-				
UV Siding			-	-	-	-		
Cache Creek Phase 2C			-	-	-	-		
Flat Creek Drive New Sewer Main Phase - I - 700'-LF			-	-	630,000	630,000		
Flat Creek/Karns sewer study, planning, design (split funded w/ 5th cen			36,545	36,545	-	-		
Lift Station Upgrade (2)			-	-	-	-		
West Cache Creek Dr/Alley			390,094	390,094	-	-		
SCADA Lift Stations			-	-	-	-		
SCADA - Treatment Plant			33,847	33,847	-	-		
WWTP Wetland Upgrade			199,999	199,999	-	-		
FY22 Design: Rancher St (Complete St)			250,674	150,000	-	-		
FY22 Design: Gill Ave & Alley			351,128	-	-	-		
Save the Block Alley - Design			7,555	7,555	75,000	75,000		
Vine Street			30,000	30,000	-	-		
Back-up Pumps for Lift Station			45,000	45,000	-	-		
Snow King Ballfield 650 LF			219,000	55,000	-	-		
WWTP Lab Roof			70,000	50,877	-	-		
WWTP Lab Siding Reframing Sout			97,500	97,500	-	-		
Solar Inverter Replacement			41,000	40,932	-	-		
Grid Bee Lift Station Aeration			12,000	-	-	-		
RWP Pump VFD Replacement (5)					80,000	80,000		
WWTP Lab MUA R&M					30,000	30,000		
WWTP IPS Siding					70,000	70,000		
Snow King Corridor Master Plan Sewer System					100,000	100,000		
PW Yard Fence					35,000	35,000		
Meter Replacement Program					500,000	500,000		
Total Capital Outlay	\$ 870,424	\$ 768,791	\$ 1,789,342	\$ 1,142,349	\$ 1,605,000	\$ 1,605,000	\$ -	40.5%

TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SEWAGE FUND
TRANSFERS OUT

REVENUE DESCRIPTION	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 AMENDED	FY2022 ESTIMATED	FY2023 REQUESTED	FY2023 RECOMM'D	FY2022 DIFFERENCE	% CHANGE FY22 EST.
Indirect Cost Allocation - General	\$ 626,362	\$ 439,313	\$ 647,829	\$ 647,829	\$ 919,931	\$ 849,041	\$ (70,890)	31.1%
Total Interfund Transfers	\$ 626,362	\$ 439,313	\$ 647,829	\$ 647,829	\$ 919,931	\$ 849,041	\$ (70,890)	31.1%

TOWN OF JACKSON, WYOMING

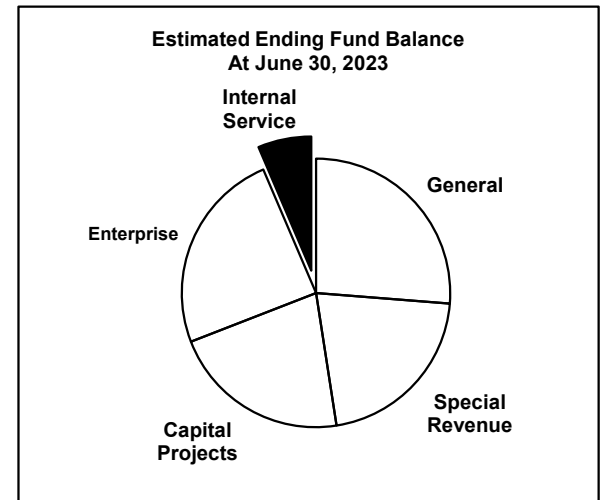
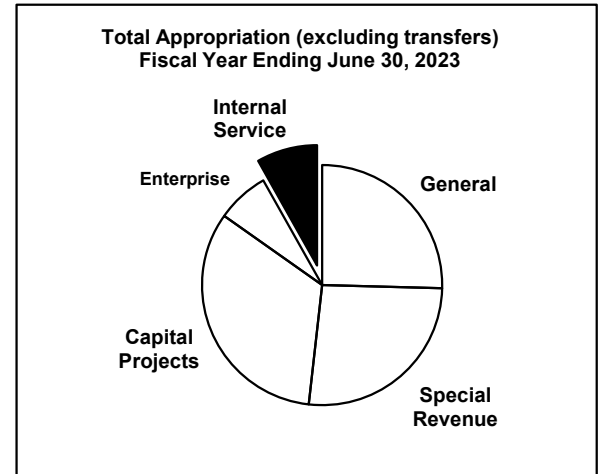
**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



INTERNAL SERVICE FUNDS

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
SCHEDULE OF REVENUE, EXPENDITURES, & CHANGES TO FUND BALANCES
ALL FUNDS**

FUND DESCRIPTION	BALANCE JULY 1, 2022	REVENUE	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	BUDGETED BALANCE JUNE 30, 2023
General Fund	\$ 19,300,695	\$ 30,864,198	\$ 2,124,265	\$ 22,843,840	\$ 16,768,785	\$ 12,676,533
Special Revenue Funds						
Affordable Housing	3,905,637	218,300	1,431,776	1,431,776	-	4,123,937
Parking Exactions	1,544,980	128,000	-	4,000	-	1,668,980
Park Exactions	350,528	56,100	-	210,000	-	196,628
Employee Housing	2,179,942	586,646	-	581,732	81,586	2,103,270
Animal Care Fund	492,817	60,200	-	45,000	35,000	473,017
Lodging Tax Fund	946,402	1,948,366	-	550,000	1,948,366	396,402
START Bus System	2,177,160	17,563,978	2,567,731	20,881,711	113,951	1,313,207
Total Special Revenue	11,597,466	20,561,590	3,999,507	23,704,219	2,178,903	10,275,442
Capital Project Funds						
Capital Projects (5th Cent)	3,326,717	1,379,810	15,256,061	16,609,212	1,288,417	2,064,959
2006 Specific Purpose Excise Tax	252,537	-	-	252,537	-	-
2010 Specific Purpose Excise Tax	160,908	2,800	-	35,000	-	128,708
2014 Specific Purpose Excise Tax	3,288,289	57,500	-	-	-	3,345,789
2016 Specific Purpose Excise Tax	325,397	5,300	-	20,000	-	310,697
2017 Specific Purpose Excise Tax	-	-	-	-	-	-
2019 Specific Purpose Excise Tax	11,722,436	5,597,142	-	12,765,000	-	4,554,578
Total Capital Projects	19,076,284	7,042,552	15,256,061	29,681,749	1,288,417	10,404,731
Enterprise Funds						
Water Utility	6,960,139	3,276,139	375,000	2,927,315	849,041	6,834,922
Sewage Utility	5,822,595	3,040,906	375,000	3,400,913	849,041	4,988,547
Total Enterprise Funds	12,782,734	6,317,045	750,000	6,328,228	1,698,082	11,823,469
Internal Service Funds						
Employee Insurance	1,916,079	2,860,535	-	2,979,960	195,646	1,601,008
Fleet Management	155,996	2,145,241	-	2,248,580	-	52,657
Central Equipment	820,945	655,347	-	827,400	-	648,892
IT Services	552,051	1,541,205	-	1,288,490	-	804,766
Total Internal Service Funds	3,445,071	7,202,328	-	7,344,430	195,646	3,107,322
Total All Funds	\$ 66,202,250	\$ 71,987,713	\$ 22,129,833	\$ 89,902,466	\$ 22,129,833	\$ 48,287,496



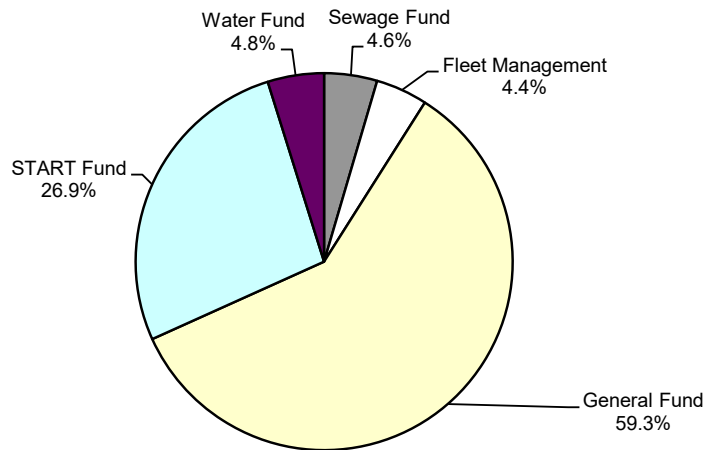
Note: Enterprise and Internal Service Funds are budgeted on a working-capital basis.

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
EMPLOYEE INSURANCE FUND**

REVENUE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
Beginning Working Capital	<u>\$2,220,753</u>	<u>\$1,993,638</u>	<u>\$2,032,024</u>	<u>\$2,032,024</u>	<u>\$1,916,079</u>	<u>\$1,916,079</u>		
Revenues:								
Intergovernmental	-	12,863	-	-	-	-	-	---
Charges for Services	2,661,907	2,172,468	2,718,099	2,718,099	2,944,159	2,827,035	(117,124)	4.0%
Miscellaneous Revenue	43,076	2,845	10,600	3,200	33,500	33,500	-	946.9%
Total Revenue	<u>2,704,983</u>	<u>2,188,176</u>	<u>2,728,699</u>	<u>2,721,299</u>	<u>2,977,659</u>	<u>2,860,535</u>	<u>(117,124)</u>	<u>5.1%</u>
Transfers In	-	450,000	-	-	-	-	-	---
Total Sources	<u>2,704,983</u>	<u>2,638,176</u>	<u>2,728,699</u>	<u>2,721,299</u>	<u>2,977,659</u>	<u>2,860,535</u>	<u>(117,124)</u>	<u>5.1%</u>
Expenditures:								
Insurance Claims and Premiums	2,473,373	2,591,149	2,831,826	2,826,744	2,957,800	2,957,800	-	4.6%
Professional Services	8,725	8,641	18,900	10,500	22,160	22,160	-	111.0%
Total Expenditures	<u>2,482,098</u>	<u>2,599,790</u>	<u>2,850,726</u>	<u>2,837,244</u>	<u>2,979,960</u>	<u>2,979,960</u>	<u>-</u>	<u>5.0%</u>
Transfers Out	450,000	-	-	-	195,646	195,646	-	---
Total Uses	<u>2,932,098</u>	<u>2,599,790</u>	<u>2,850,726</u>	<u>2,837,244</u>	<u>3,175,606</u>	<u>3,175,606</u>	<u>-</u>	<u>11.9%</u>
Ending Working Capital	<u>\$ 1,993,638</u>	<u>\$ 2,032,024</u>	<u>\$ 1,909,997</u>	<u>\$ 1,916,079</u>	<u>\$ 1,718,132</u>	<u>\$ 1,601,008</u>	<u>\$ (117,124)</u>	<u>-16.4%</u>
<i>Net Change in Working Capital</i>	<i>\$ (227,115)</i>	<i>\$ 38,386</i>	<i>\$ (122,027)</i>	<i>\$ (115,945)</i>	<i>\$ (197,947)</i>	<i>\$ (315,071)</i>		

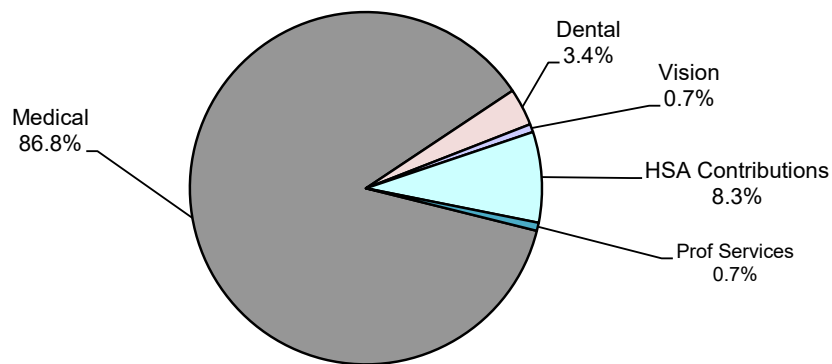
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
EMPLOYEE INSURANCE FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
SLIB - CARES	\$ -	\$ 12,863	\$ -	\$ -	\$ -	\$ -	\$ -	---
Total Intergovernmental Revenue	-	12,863	-	-	-	-	-	---
General Fund Service Charge	\$ 1,816,689	\$ 1,396,920	\$ 1,791,431	\$ 1,791,431	\$ 1,792,531	\$ 1,675,407	\$ (117,124)	-6.5%
START Fund Service Charge	469,574	454,568	542,803	542,803	760,981	760,981	-	40.2%
Water Fund Service Charge	114,471	94,962	114,790	114,790	136,538	136,538	-	18.9%
Sewage Fund Service Charge	133,718	118,018	141,610	141,610	128,779	128,779	-	-9.1%
Fleet Management Service Charg	127,455	108,000	127,465	127,465	125,330	125,330	-	-1.7%
Total Charges for Services	2,661,907	2,172,468	2,718,099	2,718,099	2,944,159	2,827,035	(117,124)	4.0%
Miscellaneous Revenue	43,076	2,845	10,600	3,200	33,500	33,500	-	946.9%
Total Miscellaneous Revenue	43,076	2,845	10,600	3,200	33,500	33,500	-	946.9%
Transfers In - General Fund	-	450,000	-	-	-	-	-	---
Total Sources	\$ 2,704,983	\$ 2,638,176	\$ 2,728,699	\$ 2,721,299	\$ 2,977,659	\$ 2,860,535	\$ (117,124)	5.1%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
EMPLOYEE INSURANCE FUND
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
Medical Expenditures	\$ 1,694,008	\$ 1,770,275	\$ 1,700,000	\$ 1,700,000	\$ 1,900,000	\$ 1,900,000	\$ -	11.8%
Medical TPA/Stop Loss	663,075	664,423	787,000	810,000	685,100	685,100	-	-15.4%
Medical Claims Reimbursement	(224,353)	(176,503)	-	(15,856)	-	-	-	-100.0%
Medical Excise Tax	693	279	1,000	300	1,000	1,000	-	233.3%
Health Reinsurance Tax	-	-	-	-	-	-	-	---
Health Savings Contributions	226,588	218,453	230,000	215,000	247,500	247,500	-	15.1%
Dental Expenditures	85,806	86,600	85,806	90,000	95,000	95,000	-	5.6%
Dental TPA	6,510	6,755	7,020	6,800	7,200	7,200	-	5.9%
Vision Insurance	21,046	20,867	21,000	20,500	22,000	22,000	-	7.3%
Professional Services	8,725	8,641	18,900	10,500	22,160	22,160	-	111.0%
Total Expenditures	2,482,098	2,599,790	2,850,726	2,837,244	2,979,960	2,979,960	-	5.0%
Transfer to General Fund	450,000	-	-	-	195,646	195,646	-	---
Total Transfers Out	450,000	-	-	-	195,646	195,646	-	---
Total Uses	\$ 2,482,098	\$ 2,599,790	\$ 2,850,726	\$ 2,837,244	\$ 2,979,960	\$ 2,979,960	\$ -	5.0%

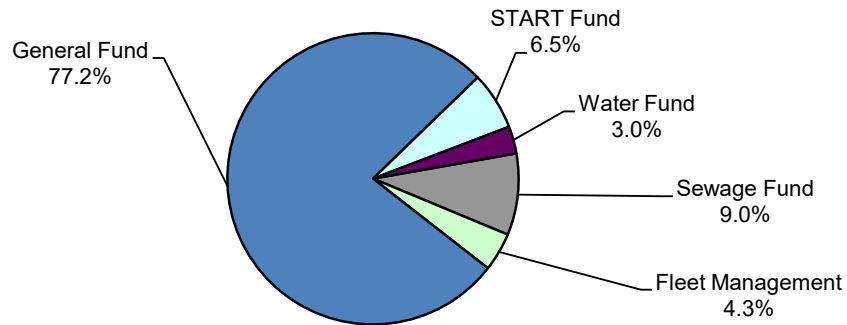


**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
INFORMATION TECHNOLOGY SERVICES FUND**

DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
Beginning Working Capital	\$ 2,625	\$ 302,165	\$ 494,694	\$ 494,694	\$ 552,051	\$ 552,051		
Revenues:								
Charges for Services	763,790	820,643	1,317,446	1,317,446	1,531,505	1,531,505	-	16.2%
Miscellaneous Revenue	7,394	448	1,000	700	9,700	9,700	-	1285.7%
Total Revenue	771,184	821,091	1,318,446	1,318,146	1,541,205	1,541,205	-	16.9%
Transfers In	400,000	-	-	-	-	-	-	---
Total Sources	1,171,184	821,091	1,318,446	1,318,146	1,541,205	1,541,205	-	16.9%
Expenditures:								
Curent Expenditures	704,866	555,719	996,128	839,534	1,043,490	1,043,490	-	24.3%
Capital Outlay	166,778	72,843	559,158	421,255	245,000	245,000	-	-41.8%
Total Expenditures	871,644	628,562	1,555,286	1,260,789	1,288,490	1,288,490	-	2.2%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	871,644	628,562	1,555,286	1,260,789	1,288,490	1,288,490	-	2.2%
Ending Working Capital	\$ 302,165	\$ 494,694	\$ 257,854	\$ 552,051	\$ 804,766	\$ 804,766	\$ -	45.8%
<i>Net Change in Working Capital</i>	<i>\$ 299,540</i>	<i>\$ 192,529</i>	<i>\$ (236,840)</i>	<i>\$ 57,357</i>	<i>\$ 252,715</i>	<i>\$ 252,715</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
INFORMATION TECHNOLOGY SERVICES FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
General Fund Service Charges	\$ 598,805	\$ 636,371	\$ 1,026,656	\$ 1,026,656	\$ 1,182,959	\$ 1,182,959	\$ -	15.2%
START Fund Service Charges	42,651	43,310	83,809	83,809	98,823	98,823	-	17.9%
Water Fund Service Charges	19,764	25,070	34,858	34,858	46,189	46,189	-	32.5%
Sewage Fund Service Charges	68,298	80,482	115,033	115,033	138,289	138,289	-	20.2%
Fleet Mgmt. Service Charges	34,272	35,410	57,090	57,090	65,245	65,245	-	14.3%
Total Charges for Services	763,790	820,643	1,317,446	1,317,446	1,531,505	1,531,505	-	16.2%
Interest Earnings	7,394	413	1,000	700	9,700	9,700	-	1285.7%
Miscellaneous Revenue	-	35	-	-	-	-	-	---
Total Miscellaneous Revenue	7,394	448	1,000	700	9,700	9,700	-	1285.7%
Transfer In - General Fund	400,000	-	-	-	-	-	-	---
Total Transfers In	400,000	-	-	-	-	-	-	---
Total Sources	\$ 1,171,184	\$ 821,091	\$ 1,318,446	\$ 1,318,146	\$ 1,541,205	\$ 1,541,205	\$ -	16.9%



TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
INFORMATION TECHNOLOGY SERVICES FUND
EXPENDITURES AND OTHER USES

EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
General/Office Supplies	\$ 916	\$ -	\$ 10,225	\$ 10,225	\$ 7,000	\$ 7,000	\$ -	-31.5%
Small Tools & Equipment <\$10K	100,426	31,389	156,594	-	150,000	150,000	-	---
Internet Service	17,622	1,495	7,900	7,900	9,100	9,100	-	15.2%
Printer Maintenance Services	10,854	9,551	20,000	20,000	20,000	20,000	-	0.0%
Professional Services	9,839	14,836	25,600	25,600	25,600	25,600	-	0.0%
Computer Disposal Services	-	-	300	300	300	300	-	0.0%
Communications Maintenance	133,758	118,842	170,600	170,600	170,600	170,600	-	0.0%
Contract Maintenance	431,451	379,606	604,909	604,909	660,890	660,890	-	9.3%
Total Current Expenditures	704,866	555,719	996,128	839,534	1,043,490	1,043,490	-	24.3%
Capital Outlay	166,778	72,843						
Server SAN replacement			70,000	70,000	-	-	-	
e-Trak SmartGov IT Planning Platform, LicenseTrak Module			27,158	27,158	-	-	-	
Server Virtualization Platform Additional Host			20,000	20,000	-	-	-	
Network Switch for Snow King Center			10,000	10,000	-	-	-	
Rubrik Backup System Expansion			150,000	-	-	-	-	
Neptune water meter platform			30,000	30,000	-	-	-	
Water dept SCADA system			10,000	10,000	-	-	-	
Fleet Management Software			25,000	25,000	-	-	-	
Police Interview Room Camera System Refresh			12,000	12,000	-	-	-	
Swagit Platform Upgrade			20,000	20,000	-	-	-	
Replacement copiers			45,000	55,099	-	-	-	
Server storage platform expansion			140,000	141,998	-	-	-	
EOC Core Network Switch Replacement					25,000	25,000	-	
License Plate Recognition					220,000	220,000	-	
Total Capital Outlay	166,778	72,843	559,158	421,255	245,000	245,000	-	-41.8%
Total Expenditures	\$ 871,644	\$ 628,562	\$ 1,555,286	\$ 1,260,789	\$ 1,288,490	\$ 1,288,490	\$ -	2.2%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
CENTRAL EQUIPMENT FUND**

DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
Beginning Working Capital	\$ 724,769	\$ 407,054	\$ 786,945	\$ 786,945	\$ 820,945	\$ 820,945		
Revenues:								
Charges for Services	566,400	271,850	582,300	582,300	639,700	639,700	-	9.9%
Miscellaneous Revenue	12,497	828	3,900	1,200	15,647	15,647	-	1203.9%
Total Revenue	578,897	272,678	586,200	583,500	655,347	655,347	-	12.3%
Transfers In	-	200,000	-	-	-	-	-	---
Total Sources	578,897	472,678	586,200	583,500	655,347	655,347	-	12.3%
Capital Outlay:								
General Government	-	28,984	-	-	42,000	42,000	-	---
Public Safety	219,192	29,664	327,500	327,500	420,400	420,400	-	28.4%
Public Works	477,419	34,139	222,000	222,000	365,000	365,000	-	64.4%
Total Expenditures	696,612	92,787	549,500	549,500	827,400	827,400	-	50.6%
Transfers Out	200,000	-	-	-	-	-	-	---
Total Uses	896,612	92,787	549,500	549,500	827,400	827,400	-	50.6%
Ending Working Capital	\$ 407,054	\$ 786,945	\$ 823,645	\$ 820,945	\$ 648,892	\$ 648,892	\$ -	-21.0%
<i>Net Change in Working Capital</i>	<i>\$ (317,715)</i>	<i>\$ 379,891</i>	<i>\$ 36,700</i>	<i>\$ 34,000</i>	<i>\$ (172,053)</i>	<i>\$ (172,053)</i>		

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
CENTRAL EQUIPMENT FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
General Government	\$ 7,400	\$ 13,000	\$ 26,200	\$ 26,200	\$ 24,700	\$ 24,700	\$ -	-5.7%
Public Safety	254,600	120,950	250,300	250,300	276,900	276,900	-	10.6%
Public Works	304,400	137,900	305,800	305,800	338,100	338,100	-	10.6%
Total Charges for Services	566,400	271,850	582,300	582,300	639,700	639,700	-	9.9%
Miscellaneous Revenue	12,497	828	3,900	1,200	15,647	15,647	-	1203.9%
Total Revenue	578,897	272,678	586,200	583,500	655,347	655,347	-	12.3%
Transfer from General Fund	-	200,000	-	-	-	-	-	---
Total Transfers In	-	200,000	-	-	-	-	-	---
Total Sources	\$ 1,145,297	\$ 744,528	\$ 1,168,500	\$ 1,165,800	\$ 1,295,047	\$ 1,295,047	\$ -	11.1%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
CENTRAL EQUIPMENT FUND
EXPENDITURES AND OTHER USES**

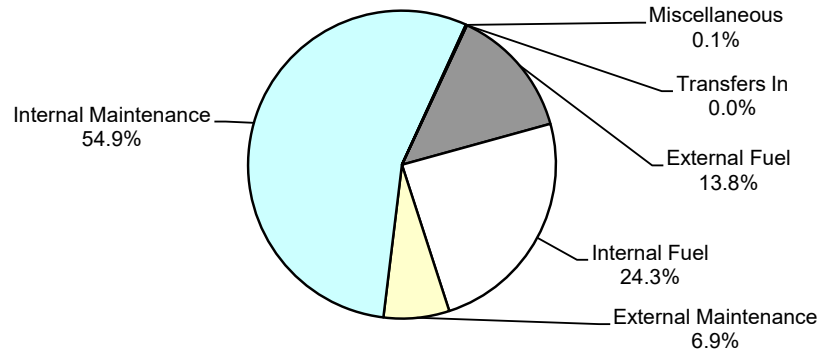
EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
Capital Outlay:								
General Government	\$ -	\$ 28,984	\$ -	\$ -	\$ -	\$ -	\$ -	---
Public Safety	219,192	29,664	327,500	327,500	-	-	-	-100.0%
Public Works	477,419	34,139	222,000	222,000	-	-	-	-100.0%
Vehicle - General Government					42,000	42,000	-	---
Vehicle - Police Patrol					259,600	259,600	-	---
Vehicle - Police CSO					33,000	33,000	-	---
Vehicle - Investigation					96,600	96,600	-	---
Vehicle - Building Department					31,200	31,200	-	---
Motor Grader - Streets					365,000	365,000	-	---
Total Operating Expenditures	696,612	92,787	549,500	549,500	827,400	827,400	-	50.6%
Transfer to General Fund	200,000	-	-	-	-	-	-	---
Total Transfers Out	200,000	-	-	-	-	-	-	---
Total Central Equipment Fund	\$ 896,612	\$ 92,787	\$ 549,500	\$ 549,500	\$ 827,400	\$ 827,400	\$ -	50.6%

**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
FLEET MANAGEMENT FUND**

DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
Beginning Working Capital	\$ 379,355	\$ 339,890	\$ 265,643	\$ 265,643	\$ 155,996	\$ 155,996		
Revenues:								
Charges for Services	1,906,260	1,663,209	1,911,318	1,911,318	2,142,541	2,142,541	-	12.1%
Miscellaneous Revenue	10,048	2,909	600	600	2,700	2,700	-	350.0%
Total Revenue	1,916,308	1,666,118	1,911,918	1,911,918	2,145,241	2,145,241	-	12.2%
Transfers In	-	-	75,000	75,000	-	-	-	-100.0%
Total Sources	1,916,308	1,666,118	1,986,918	1,986,918	2,145,241	2,145,241	-	8.0%
Expenditures:								
Fleet Management Operations	1,955,773	1,740,365	2,111,828	2,096,565	2,248,503	2,248,580	77	7.3%
Total Expenditures	1,955,773	1,740,365	2,111,828	2,096,565	2,248,503	2,248,580	77	7.3%
Transfers Out	-	-	-	-	-	-	-	---
Total Uses	1,955,773	1,740,365	2,111,828	2,096,565	2,248,503	2,248,580	77	7.3%
Ending Working Capital	\$ 339,890	\$ 265,643	\$ 140,733	\$ 155,996	\$ 52,734	\$ 52,657	\$ (77)	-66.2%
<i>Net Change in Working Capital</i>	<i>\$ (39,465)</i>	<i>\$ (74,247)</i>	<i>\$ (124,910)</i>	<i>\$ (109,647)</i>	<i>\$ (103,262)</i>	<i>\$ (103,339)</i>		

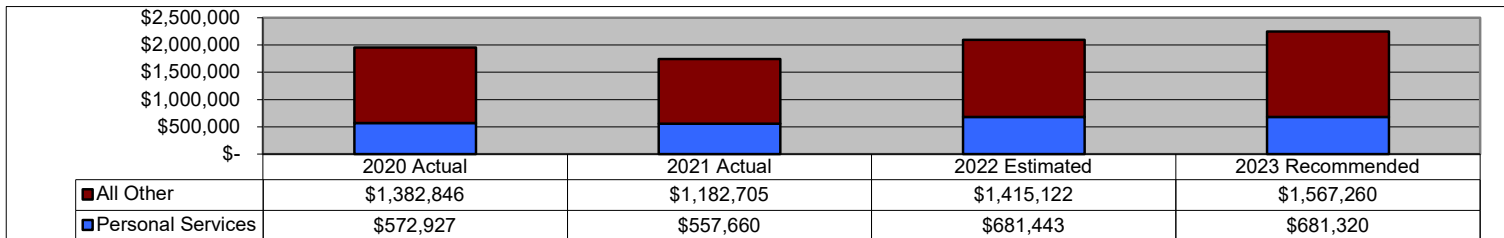
**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
FLEET MANAGEMENT FUND
REVENUES AND OTHER SOURCES**

REVENUE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
External Fuel Charges	\$ 199,296	\$ 208,585	\$ 223,693	\$ 223,693	\$ 295,767	\$ 295,767	\$ -	32.2%
Internal Fuel Charges	506,440	375,849	380,414	380,414	521,315	521,315	-	37.0%
External Maintenance Charges	118,698	133,153	148,880	148,880	148,024	148,024	-	-0.6%
Internal Maintenance Charges	1,081,826	945,622	1,158,331	1,158,331	1,177,435	1,177,435	-	1.6%
Total Charges for Services	1,906,260	1,663,209	1,911,318	1,911,318	2,142,541	2,142,541	-	12.1%
Miscellaneous Income	10,048	2,909	600	600	2,700	2,700	-	350.0%
Total Miscellaneous Revenue	10,048	2,909	600	600	2,700	2,700	-	350.0%
Transfer from General	-	-	75,000	75,000	-	-	-	-100.0%
Total Transfers In	-	-	75,000	75,000	-	-	-	-100.0%
Total Fleet Management Fund	\$ 1,916,308	\$ 1,666,118	\$ 1,986,918	\$ 1,986,918	\$ 2,145,241	\$ 2,145,241	\$ -	8.0%



**TOWN OF JACKSON, WYOMING
RECOMMENDED BUDGET FOR FISCAL YEAR 2023
FLEET MANAGEMENT
EXPENDITURES AND OTHER USES**

EXPENDITURE DESCRIPTION	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 AMENDED	FY2021 ESTIMATED	FY2022 REQUESTED	FY2022 RECOMM'D	FY2022 DIFFERENCE	% Change FY22 Est.
Salaries & Wages - Regular	\$ 347,518	\$ 347,518	\$ 427,493	\$ 427,493	\$ 426,800	\$ 426,800	\$ -	-0.2%
Buyout - Compensated Absences	1,737	3,400	8,073	8,073	8,208	8,208	-	1.7%
Overtime	898	898	1,244	500	1,000	1,000	-	100.0%
FICA & Medicare	27,251	27,786	33,408	33,408	33,355	33,355	-	-0.2%
Health Insurance	120,866	102,736	118,449	118,449	118,449	118,449	-	0.0%
Vision Insurance	1,110	1,110	1,132	1,132	1,135	1,135	-	0.3%
Dental Insurance	5,479	4,154	7,884	7,884	5,746	5,746	-	-27.1%
Wyoming Retirement	57,920	59,710	69,775	69,775	73,880	73,880	-	5.9%
Workers' Compensation	5,632	3,307	7,597	7,597	7,573	7,573	-	-0.3%
State Unemployment	899	3,424	3,516	3,516	1,662	1,662	-	-52.7%
Disability/Life Insurance	3,616	3,616	3,616	3,616	3,512	3,512	-	-2.9%
General/Office Supplies	149	-	-	-	-	-	-	---
Janitorial Supplies	565	216	565	150	250	250	-	66.7%
Uniforms	609	742	1,400	1,400	1,400	1,400	-	0.0%
Small Tools & Equipment <\$10K	9,579	9,121	10,000	10,000	15,000	15,000	-	50.0%
Tools	9,339	8,254	12,500	12,500	18,750	18,750	-	50.0%
Petroleum for Resale	623,813	522,126	540,077	540,077	746,933	746,933	-	38.3%
Parts for Resale	651,999	554,691	712,240	712,240	655,708	655,708	-	-7.9%
Postage	202	-	202	50	200	200	-	300.0%
Physicals	235	200	235	430	600	600	-	39.5%
Repair & Maint - Vehicles	30	-	-	-	-	-	-	---
Repair & Maint - Shop Parts	1,853	3,370	1,853	797	1,931	1,931	-	142.4%
Repair & Maint - Shop Labor	2,584	2,380	2,584	1,241	3,040	3,040	-	145.0%
Repair & Maint - Machinery	8,314	2,433	12,614	10,000	12,000	12,000	-	20.0%
Petroleum Products	1,785	1,318	1,554	1,171	1,951	1,951	-	66.7%
Repair & Maint - Fuel Depot	3,792	23,339	39,161	39,161	6,500	6,500	-	-83.4%
Uniform Cleaning	1,882	2,079	2,100	2,100	2,100	2,100	-	0.0%
Training, Travel, & Meetings	-	-	6,000	6,000	7,500	7,500	-	25.0%
Central Equipment Fund Rental	27,200	13,000	26,200	17,467	24,700	24,700	-	41.4%
IT Services	34,272	35,410	57,090	57,090	65,245	65,245	-	14.3%
Property Insurance	1,220	330	420	417	442	442	-	6.0%
Liability Insurance	3,425	3,696	2,846	2,832	2,933	3,010	77	6.3%
Total Fleet Management Operations	1,955,773	1,740,365	2,111,828	2,096,565	2,248,503	2,248,580	77	7.3%





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TOWN OF JACKSON, WYOMING

**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



FIVE – YEAR CAPITAL IMPROVEMENT PROGRAM

INTRODUCTION

The Capital Improvements presented in this section consist of the 2023-2037 Capital Improvements Program (CIP). The Town of Jackson CIP integrates capital and major noncapital expenditures into a comprehensive plan for forecasting needed future resources for acquiring and maintaining assets used in municipal operations. By integrating major noncapital expenditures, such as maintenance items or asset purchases not meeting specific dollar thresholds, the Town can better plan and prepare for future financial challenges.

The Town of Jackson's integrated CIP consists of two sections: capital improvements and capital equipment.

The **Capital Improvements** section primarily deals with projects that carry high price tags. In the simplest of terms, capital improvements are expansions of or improvements to the Town's physical infrastructure such as buildings, streets, sidewalks, parking facilities, open space, and utility systems.

The **Capital Equipment** section contains capital outlays for vehicles and equipment essential to accomplishing work. Generally, these assets have shorter useful lives and must be replaced on a regularly scheduled basis.

WHAT IS A CAPITAL IMPROVEMENT PROGRAM?

A capital improvement program is a five year plan for the evaluation of the Town's facility, equipment and infrastructure needs. It serves as a guide for construction, development and maintenance of the Town's infrastructure assets, as well as other less expensive assets, in the most cost efficient manner possible. It is the result of systematic review of each project as it relates to the Town Council goals and established priorities, to maximize the use of all financial resources.

While the program serves as a long range plan, it is reviewed annually and revised based on the current financial climate. Priorities may change and assets may deteriorate differently than expected.

WHAT ARE THE OBJECTIVES OF A CAPITAL IMPROVEMENT PROGRAM?

- To forecast public facilities and improvements that will be needed in the future.
- To anticipate and project financing needs in order to maximize available federal, state, and county funds.
- To promote sound financial planning in order to enhance and protect future bond ratings and bonding capacity.
- To focus attention on and assist in the implementation of established Town Council's objectives.
- To serve as a guide for local officials in making budgetary decisions.
- To balance the needs of new development with existing development.
- To promote and enhance the economic development of the Town of Jackson.
- To strike a balance between needed public improvements and the present financial capability of the Town to provide for these improvements.
- To provide an opportunity for citizens and interest groups to voice opinions on development of Town facilities and infrastructure.
- To provide for improvements in a timely and systematic manner.

Changes have been made to improve the reliability of the capital improvement program estimates and the focus of the funding. Previously, the funding effort focused primarily on the budget year. The new more strategic process is intended to change that focus to funding over ten years. This will enable decision makers to identify opportunity costs of shifting priorities. This strategic focus creates a better understanding of the balancing act that is required to allocate scarce resources to the capital improvement effort.

WHAT IS THE CAPITAL IMPROVEMENT PLAN DEVELOPMENT PROCESS?

Assign Project Titles

- Make the title descriptive of the work.
- The title of the project should be based on the problem to be solved at a location, rather than titling based on the solution.
- Group projects in a meaningful way within each department. A project title of Boomerang Improvements won't work if it includes everything from the kitchen sink replacement to the cart path overlay. It is a judgment decision.

Formulate Project Descriptions

- Include the target activities to be completed each year on the project. This should be a brief statement of the work that will be performed and its location.

Formulate Project Cost Estimates

- The costs of each project are broken down into any of the following categories:
 - Land Acquisition
 - Planning/Design/Construction
 - Vehicles/Equipment/Furnishing

Document Project Justifications

The following should be considered:

- Reason the project is necessary
- Related projects
- Coordination efforts required with other agencies
- Mandates and deadlines for compliance
- Service Impact
- Revenues that could be generated as a result of the project
- Community goal references
- Safety requirements.

Document Operating Impact

Projects are not accepted for consideration without operating impact statements. Record the initial operating costs in the year they will most likely occur. It will be assumed that the costs will continue from that point on, unless information is provided otherwise.

Unfunded Projects:

- All projects not funded are placed on an unfunded list.

Present product to the Town Council for review and final consideration

- Five-year funded Capital Improvements
- Ranked list of unfunded needs.

HOW DOES THE CAPITAL IMPROVEMENT PROGRAM IMPACT THE OPERATING BUDGET?

All capital improvement projects are required to show the operating budget impact at the time the projects are submitted for consideration in the Capital Improvement Program. This includes the number of full time equivalent positions that would be needed or could be eliminated and the cost or savings for salaries/benefits, supplies/services, and equipment. It would not be prudent to make funding decisions in favor of a project the Town could not afford to maintain, staff, or provide equipment for.

Capital improvements can impact the budget by increasing or decreasing revenues and expenditures. Revenues could be increased if the improvement attracts new businesses (building permits, sales tax, and property tax). The improvement could also increase expenditures. Perhaps an expansion requires new employees, additional maintenance services, or additional utility costs. Construction of a new street may require additional costs for police patrol services, snow and ice removal, or street light utility costs. Perhaps new technology could make the operation of a plant more efficient resulting in a reduction in power costs, utility costs, and personnel costs (reduction in overtime or man-hours).

Many projects are associated with an avoidance of future costs that are difficult to measure. The cost of maintenance should not exceed the benefit of the asset. The priority for available capital project funds has been to lengthen the lives of existing facilities and infrastructure. Most of the Town of Jackson's projects fall into this category.

HOW IS CITIZEN INPUT INCORPORATED IN THE CIP DEVELOPMENT PROCESS?

The citizens are involved in the capital improvements plan through participation at council meetings, and through citizen boards, commissions, and participation in public meetings, work sessions and public hearings.

Participation in Citizen Boards and Commissions:

Several disciplines within the Town have a citizen board or commission that helps to identify and prioritize needs within their scope of interest. These priorities are reflected in the department head numeric ranking of the project when it is initially submitted for consideration. The citizen boards and commissions are particularly influential with regard to the addition of a project to the plan and the priority it has within the scope of needs for the community.

Participation in Public Meetings:

Each year in the spring, a workshop is held to inform the Town Council and all interested citizens about the proposed budget for the year. A session within this workshop is devoted to capital improvements. Since annual appropriations are required by statute, one required public hearing is held in conjunction with the operating budget each year. Capital improvements typically represent 20% of the total budget and are considered carefully.

Beyond participation in boards and public meetings, the Town makes a considerable effort to inform the citizens through various publications, news releases, and the Town's website.

HOW IS THE CAPITAL IMPROVEMENT PLAN FORMULATED?

The following time line is a specific listing of the steps used to develop the Capital Improvement Plan:

December: The Finance Department distributes "CIP Budget Request Instructions" along with prior year submissions.

July: Existing projects roll forward one year. There is also dialogue reminding departments about the general philosophies mentioned earlier in this discussion. Each project is evaluated by the department

head. New projects are then submitted to the Finance Department and entered into the database along with updates or changes to existing projects.

April: The Budget staff finalizes the plan by shifting funding priorities as necessary and incorporating new projects, particularly in years six through ten. The Town manager determines the overall budget recommendation.

May: Work sessions are held to consider budget issues (for operating and for capital improvements).

June: The first and second public hearings are held, and the budget is appropriated.

HOW IS THE CAPITAL IMPROVEMENT PROGRAM FINANCED?

In analyzing the financial viability of the capital improvements in the 2022-2031 plan the Town has three basic choices for methods of financing: pay-as-you-go, joint power agreement development authority capital leasing, and debt financing. The following sources provide revenue for the three financing methods.

General Fund revenues, such as sales taxes, local government aid, and service charges use current revenues to finance capital outlays. Annually, the General Fund transfers a portion of the 5th cent to capital project funds for a variety of capital projects, which may include other funding sources.

Two Internal service funds accumulate resources for regularly planned equipment purchases through rental charges to various divisions within benefitting funds. The Central Equipment Fund reduces the impact of large equipment purchases on annual divisional expenditures by essentially amortizing the cost of such equipment to the division through rental charges. The rental charge also includes a small inflation factor to provide for the future replacement of that item. The IT Services Fund functions essentially in the same manner by purchasing and leasing computer related equipment.

Enterprise fund revenues, which are derived from user charges, are used to finance capital improvements and equipment necessary for delivering a specific service. Additionally, accumulated revenues in enterprise funds can be transferred to other funds to provide financing for capital asset acquisitions.

Specific purpose excise taxes (SPET) is major source of revenue for funding voter approved projects. The Town currently has four SPET project funds open: 2006, 2010, 2014, 2016, and 2019.

Debt issuance is used to finance large capital improvements. Revenue bonds and Rural Water Development notes can or are used to finance improvements to the Town's water and sewage utilities.

Federal and state grants provide funding for various capital improvement projects. Currently, the town receives so-called "over-the-cap" aid payments, which are currently used for capital expenditures. Other sources come from grants, donations, reserves, and other governmental units that share boundaries.

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2023 - 2027
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2023 Recommended	FY2024 Requested	FY2025 Requested	FY2026 Requested	FY2027 Requested	Total
2006 SPET						
Beginning Fund Balance	252,537	-	-	-	-	
Revenues	-					
Expenditures:						
North King to Forest Service (Rec Center Roadway)	252,537					252,537
Total Expenditures	<u>252,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>252,537</u>
Ending Fund Balance	-	-	-	-	-	
2010 SPET						
Beginning Fund Balance	160,908	128,708	129,968	131,241	132,527	
Revenues	2,800	1,260	1,273	1,286	1,299	
Expenditures:						
Energy Projects Public Buildings (\$3,790,000)						
DC Fast Charging	35,000					35,000
Total Expenditures	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Ending Fund Balance	128,708	129,968	131,241	132,527	133,826	
2014 SPET						
Beginning Fund Balance	3,288,289	3,345,789	2,498,625	1,472,990	1,234,098	
Revenues	57,500	32,836	24,365	11,108	2,219	
Expenditures:						
North Cache Streetscape Phase II		30,000				30,000
Gregory Lane Complete St/Drainage		850,000	800,000			1,650,000
E Broadway Complete Street				250,000		250,000
Center Street Ped Improvements			250,000			250,000
Maple Way / Snow King & Scott Ln (Complete Street)					153,629	153,629
Total Expenditures	<u>-</u>	<u>880,000</u>	<u>1,050,000</u>	<u>250,000</u>	<u>153,629</u>	<u>2,333,629</u>
Ending Fund Balance	3,345,789	2,498,625	1,472,990	1,234,098	1,082,689	

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2023 - 2027
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2023 Recommended	FY2024 Requested	FY2025 Requested	FY2026 Requested	FY2027 Requested	Total
2016 SPET						
Beginning Fund Balance	325,397	310,697	293,746	276,625	259,334	
Revenues	5,300	3,049	2,879	2,708	2,535	
Expenditures:						
West Broadway Landslide	20,000	20,000	20,000	20,000	20,000	100,000
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>100,000</u>
Ending Fund Balance	310,697	293,746	276,625	259,334	241,869	
2019 SPET						
Beginning Fund Balance	11,722,436	4,554,578	10,304,538	1,908,563	1,928,629	
Revenues	5,597,142	5,749,961	104,025	20,066	20,266	
Expenditures:						
Fleet Maintenance Shop	12,500,000					12,500,000
Gregory Lane Complete Street			8,500,000			8,500,000
Thaw Well Design and Install	265,000					265,000
Total Expenditures	<u>12,765,000</u>	<u>-</u>	<u>8,500,000</u>	<u>-</u>	<u>-</u>	<u>21,265,000</u>
Ending Fund Balance	4,554,578	10,304,538	1,908,563	1,928,629	1,948,895	

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2023 - 2027
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2023 Recommended	FY2024 Requested	FY2025 Requested	FY2026 Requested	FY2027 Requested	Total
Capital Projects Fund (5th Cent)						
Beginning Fund Balance	3,326,717	2,064,959	2,244,645	2,470,411	4,924,026	
Revenues	16,635,871	9,213,609	7,006,031	6,887,566	7,226,343	
Expenditures:						
GLS Basement Building	150,000					150,000
Public Finance Database	150,000					150,000
Town Hall 1st Floor Office Space Reallocation				275,000		275,000
Town Hall 2nd Floor Office Space Reallocation - West Side			385,000			385,000
Upper Deck Concrete Sealing & Restriping		140,000				140,000
Door Security Systems - Town Hall Encryption	50,000					50,000
Encryption Security Hardware - PW, bathrooms, garage		15,500				15,500
PD Handheld Radios 800 MHz	250,000					250,000
LPR Security Cameras (4-6) for PD		250,000				250,000
Patrol Rifles	29,990					29,990
Cunducted Energy Device (CED) Taser (X26) replacement	17,000					17,000
Patrol Radios for Vehicles - 800 MHz	250,000					250,000
Annual Street Maintenance	900,000	900,000	950,000	950,000	1,000,000	4,700,000
Flat Creek and Karns Street Reconstruction (split with sewer f	465,000					465,000
General ROW Improvements		50,000	50,000	50,000	50,000	200,000
North King Street Charter Bus & Gill Sidewalk (Complete Street) (water) 550'-l		990,000				990,000
Vine St (Sewer, Water, Complete Street) 770' - LF			500,000			500,000
Downtown Pedestrian Project			250,000			250,000
East Broadway (Water & Sewer) (Complete Street) 2,830'-LF					2,125,000	2,125,000
North Cache Streetscape Phase II (Complete - Sidewalk/pathway)			2,850,000		-	2,850,000
Snow King & Maple Way (Sewer) (Complete Street) 1,820'-LF				-	1,000,000	1,000,000
Scott Lane - (Complete Street) 1,510'-LF				107,500	1,075,000	1,182,500
Boardwalks	90,000	90,000	90,000	90,000	90,000	450,000
Paint Projects	95,000	95,000	95,000	95,000	95,000	475,000
Stormwater Treatment Unit HWY 89				700,000		700,000

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2023 - 2027
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2023 Recommended	FY2024 Requested	FY2025 Requested	FY2026 Requested	FY2027 Requested	Total
Capital Projects Fund (5th Cent) continued						
Core Services Facility	5,500,000					5,500,000
PW Yard - South Fence Replacement	35,000					35,000
Snow King Center Improvements - New Roof				500,000		500,000
Snow King Ice Rink 2nd Floor Sprinkler System		50,000				50,000
Town Facilities		75,000	75,000	75,000	75,000	300,000
GLS Stain and Paint Building	37,160					37,160
Town Hall Elevator Control Upgrade	15,000					15,000
Town Hall Front Entry ADA Auto-open Doors	17,000					17,000
Vertical Harvest Repair Roof Internal Gutters	22,771					22,771
Vertical Harvest Paint Stairwells		18,700				18,700
155 Pearl Painting and Siding Repairs	44,220					44,220
Climate Action Projects	75,000					75,000
TOJ Bicycle Network Improvements	50,000	25,000	25,000	25,000	25,000	150,000
High School Road Southside Pathway (WYDOT TAP Funding)	15,000	385,000				400,000
USFWS Connector & North Cache Streetscape - Planning Study North Park Pr		50,000	100,000			150,000
Benches - along pathways in Town locations	5,000	5,000	5,000	5,000	5,000	25,000
Pathways - Seal Coating			100,000			100,000
Pathways Annual Maintenance / Cap. Repairs	27,319	28,138	28,982	29,852	30,747	145,038
Garaman Trail Flood Prevention	25,000					25,000
Bike Racks	7,000	7,000	7,000	7,000	7,000	35,000
Scott Lane-Maple Way Bike/PED/ADA Improvements	35,000					35,000
Town mobility overlay	50,000					50,000
Public Arts Program Projects	45,000	45,000	45,000	45,000	45,000	225,000
Parks and Recreation Capital (County)	6,630,000	396,980	396,980	809,600	462,760	8,696,320
Fire/EMS Capital (County)	1,023,220	400,000	400,000	400,000	400,000	2,623,220
Dispatch (County)	503,532	270,000	270,000	270,000		1,313,532
BUILD Grant	538,417	4,747,605	157,303			5,443,325
Debt Service - Water Utility Fund	750,000					750,000
Total Expenditures	17,897,629	9,033,923	6,780,265	4,433,952	6,485,507	44,631,276
Ending Fund Balance	2,064,959	2,244,645	2,470,411	4,924,026	5,664,862	

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2023 - 2027
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2023 Recommended	FY2024 Requested	FY2025 Requested	FY2026 Requested	FY2027 Requested	Total
Water Fund						
Expenditures:						
Well #9 (well testing/feasibility/design)	192,000	1,600,000				1,792,000
Flat Creek Dr. South Waterline	360,000					360,000
PW Yard Fence	35,000					35,000
Meter Replacement Program	500,000					500,000
Vine St (Complete St./Water/Sewer) 850 LF Pipe		575,000				575,000
North King Water Line - Deloney to Gill (SPET 2006 Complete St)		720,000				720,000
Gregory Lane SPET 2019 (Complete St./Water/Sewer/Storm)		56,000	800,000			856,000
Snow King Ave Mainline			77,760	648,000		725,760
E. Broadway Waterline (Complete St./Water/Sewer)				87,600	730,000	817,600
West Aspen St.					52,800	52,800
Spruce Dr.					32,400	32,400
Pine Dr.					28,200	28,200
Total Expenditures	<u>1,087,000</u>	<u>2,951,000</u>	<u>877,760</u>	<u>735,600</u>	<u>843,400</u>	<u>6,494,760</u>

TOWN OF JACKSON, WYOMING
5-YR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2023 - 2027
PROJECTS BY REVENUE SOURCES AND FISCAL YEAR

	FY2023	FY2024	FY2025	FY2026	FY2027	Total
	Recommended	Requested	Requested	Requested	Requested	
Sewer Fund						
Expenditures:						
RWP Pump VFD Replacement (5)	80,000					80,000
Flat Creek Sewer (Street Rebuild)	630,000					630,000
WWTP Lab MUA R&M	30,000					30,000
WWTP IPS Siding	70,000					70,000
Snow King Corridor Master Plan Sewer System	100,000					100,000
PW Yard Fence	35,000					35,000
Meter Replacement Program	500,000					500,000
Save the Block Alley - Design	75,000					75,000
WWTP Backup Blower		225,000				225,000
Vine St. (Complete St./Water/Sewer) 825 LF Pipe		500,000				500,000
WWTP Blower Building Siding		30,000				30,000
E. Gill Sewer - King Street Complete Street		510,000				510,000
Gregory Lane (SPET Complete St)		125,000	1,734,000			1,859,000
Hillside Townhomes			74,550	745,500		820,050
E. Broadway Sewer (Complete St./Sewer/Water)				39,000	325,000	364,000
Snow King and Maple Way (Complete St./Sewer)					48,000	48,000
Total Expenditures	<u>1,520,000</u>	<u>1,390,000</u>	<u>1,808,550</u>	<u>784,500</u>	<u>373,000</u>	<u>5,796,050</u>

TOWN OF JACKSON, WYOMING

**Recommended Budget
For the Fiscal Year Ending June 30, 2023**



GLOSSARY OF TERMS

GLOSSARY OF TERMS

ADOPTED BUDGET

This is a financial program forming the basis for fiscal year appropriations as adopted by the Mayor and Town Council. The adopted budget contains both the annual operating and capital budgets.

APPROPRIATION

Legal act authorization to make expenditures and incur obligations for specific purposes. Appropriations are limited in amount and time they may be expended. Total appropriations include the original adopted budget and any supplemental adjustments made throughout the year, hence the Amended Budget.

BUDGET MESSAGE

A written explanation of the budget and the Town of Jackson's financial plan and priorities presented by the Town Administrator to the Mayor and Council.

CAPITAL IMPROVEMENT PROGRAM (CIP)

A long-term budgeting and planning tool through which needed capital projects are identified, evaluated, prioritized, priced, and discussed.

CAPITAL PROJECT

The acquisition, creation, or extension of the useful life of a fixed asset that has a life expectancy greater than one year and a monetary value greater than \$10,000, such as a police car, land, or public building. Major repair or renovation of an existing asset and general planning and design activities are also considered capital projects under certain circumstances.

CAPITAL PROJECT FUND

A governmental fund type used to account for the financial resources to be used for the acquisition or construction of major capital assets, other than those financed by the enterprise funds.

CHARGES FOR SERVICES

Charges or fees established to recover part or all of the costs incurred in the provision of services. These charges are based on the

philosophy that the recipient of the benefits should pay for the services. These are also referred to as user fees.

DEBT SERVICE FUND

A Fund established to accumulate resources to retire external debt, such as bonds.

DEFICIT

A negative change in fund balance or working capital is referred to as a deficit (expenditures and other uses exceed revenues and other sources).

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise funds are usually self-supporting. The Town of Jackson has two enterprise funds, the Water Utility Fund and the Sewage Utility Fund.

FISCAL YEAR

A twelve-month period that determines the time frame for financial reporting, budgeting, and accounting. At the end of the fiscal year, the financial position and results of operations are determined. The Town of Jackson's fiscal year is July 1 to June 30.

FULL-TIME EQUIVALENT (FTE)

Used to denote the number of person hours necessary to fill a permanent position. A full-time position is normally 40 hours per week for the entire fiscal year and is designated as 1.0 FTE. A 0.5 FTE may be a half-time position for the entire year or a full-time position to begin or end in the middle of the year.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The difference between assets and liabilities, accounted for on a modified accrual basis, reported in a governmental fund.

FUND TYPE

Governmental fund types include the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The Town of Jackson adopts a budget for the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds.

GENERAL FUND

The general fund is the operating fund of the Town of Jackson. The General Fund accounts for all financial resources except for those required by law or management necessity to be accounted for in another fund.

INTERNAL SERVICE FUND

This proprietary fund type provides services to other funds on a cost reimbursement basis.

INTERFUND TRANSFER

The flow of assets from one fund to another fund to finance activities without a requirement for repayment.

LEGAL DEBT LIMIT

The maximum amount of general obligation debt allowed under Wyoming State statutes. The current limit is four percent of total assessed valuation.

LEGAL LEVEL OF BUDGETARY CONTROL

The level at which a government's management may not reallocate resources without specific approval from the legislative body. The Town of Jackson's legal level of budgetary control is at the divisional/departmental level.

LOCAL OPTION SALES TAX (5TH-CENT SALES TAX)

The 1% county-wide sales tax has been made "permanent" by both Teton County and the Town of Jackson. Although proceeds from this tax are completely unrestricted, the Town of Jackson has designated a portion of the tax for capital expenditures. An annual transfer is made from the General Fund to the Capital Projects Fund. This tax is split with the county based on latest Census count.

LODGING TAX – GENERAL

The 10% portion of the voter-approved levy on hotels/motels/lodges that can be used for expenditures incurred for any purpose. The levy began on April 1, 2011, will be in effect for four years, and is distributed based on point-of-sale.

LODGING TAX – VISITOR IMPACT

The 30% portion of the voter-approved levy on hotels/motels/lodges that can only be used for expenditures incurred to provide services for visitors. The levy began on April 1, 2011, will be in effect for four years, and is distributed based on point-of-sale.

NET OPERATING EXPENDITURES

As defined by policy for the General Fund – total expenditures plus the recurring transfers-out to the Employee Insurance Fund, the START Bus System Fund, and the Public Works Shop Fund.

NET OPERATING REVENUE

As defined by policy for the General Fund – total revenue plus the recurring transfers-in from the Capital Projects Fund.

NET OPERATING SURPLUS

The condition in which net operating revenue exceed net operating expenditures

RECOMMENDED BUDGET

The financial program prepared by the Town Manager and submitted to the Mayor and Town Council for review.

REQUESTED BUDGET

The budget put forth by the various department directors and managers for Town Manager consideration.

SPECIAL REVENUE FUND

A governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SPECIFIC PURPOSE EXCISE TAX (6TH-CENT SALES TAX)

Formally called Capital Facilities Tax, this 1% sales tax requires voter authorization for specific projects as submitted by local governments and non-profit entities. Once all authorized projects have been funded, new projects are submitted for voter authorization.

STATE FOUR PERCENT SALES TAX (4-CENTS SALES TAX)

A 4% sales tax applied by the State of Wyoming and partially shared-back (31%) to counties and municipalities based on population. This tax is split with the county based on latest Census count.

SUPPLEMENTAL BUDGET REQUEST

A financial plan that is presented to the Mayor and Town Council subsequent to the passage of the adopted budget to recognize unexpected needs or to spend unanticipated revenue.

SURPLUS

A positive change in fund balance or working capital is referred to as a surplus (Revenues and other sources exceed expenditures and other uses).

