



TOWN OF JACKSON TOWN COUNCIL AGENDA DOCUMENTATION

REVISED 06-15

PREPARATION DATE: June 11, 2018

MEETING DATE: June 18, 2018

SUBMITTING DEPARTMENT: Finance

DEPARTMENT DIRECTOR: Kelly Thompson

PRESENTER: Kelly Thompson, Finance Director

SUBJECT: Amendment #4 to Fiscal Year 2018 Budget

STATEMENT/PURPOSE

A resolution adopting amendments to the Town of Jackson's fiscal year 2018 budget.

BACKGROUND/ALTERNATIVES

The attached resolution proposes modifications to the Town's current FY 2018 budget. The resolution represents the 2018 amended budget divided into budget divisions (Mayor & Council, Municipal Judge, Town Attorney, etc.). Significant items include budget amendment of \$21,960 salaries and benefits for Town Manager transition, \$22,000 for take home car program, \$15,000 for building official services, \$85,000 in street paint projects, \$80,000 in shop parts, \$150,000 inter-fund transfer to fleet fund, \$14,773 to complete Stellaria Lane lighting, \$90,000 for Smith/Simon/May storm drainage improvements, and \$96,540 to complete water/sewer/sidewalk improvements along Highway 22.

ATTACHMENTS

- Resolution 18-13 adopting amendments to the Fiscal Year 2018 Budget.
- Exhibit A – Schedule of Increases/Decreases.

ALIGNMENT WITH COUNCIL'S STRATEGIC INTENT

The annual adoption of the fiscal year budget, and subsequent amendments, are critical to the Town's ability to accomplish its purpose and mission. The budget is a vehicle for the Council to address each Strategic Intent.

FISCAL IMPACT

The proposed budget adjustments in the attached resolution include only the updates where current division estimates vary *significantly* from current budget. The proposed budget adjustments do not address small and relatively immaterial variances between expectations and budget.

STAFF IMPACT

The staff impact of the Council's adoption of this amendment is positive, in that it will allow staff to continue with the work programs requested by Council during the formulation of the budget.

LEGAL REVIEW

N/A

RECOMMENDATION

Staff recommends that the Mayor & Council approve the attached resolution.

SUGGESTED MOTION

I move to approve the resolution adopting amendments to the fiscal year 2018 budget.

Purpose:

To amend the 2018 amended budget.

Background:

The Town Council amends the adopted budget as needed during the fiscal year. The first amendment typically occurs in late September or early October, with the last amendment occurring in June before adoption of the following year's budget.

Fiscal Impact:

Amendments are funded through available fund balances or with adjustments to revenue projections.

RESOLUTION 18-13

A RESOLUTION ADOPTING AMENDMENTS TO THE FISCAL YEAR 2018 BUDGET OF THE TOWN OF JACKSON.

WHEREAS, pursuant to Wyoming Statutes, the governing body of the Town of Jackson is empowered to control the finances of the Town including adopting and amending the annual budget; and

WHEREAS, the specific statutory requirements for budgeting procedures are stipulated in the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 16-4-124); and

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Jackson that the fiscal year 2018 budget is hereby amended as follows:

EXPENDITURES AND OTHER USES	Approved Budget	Increase (Decrease)	Amended Budget
Mayor & Town Council	303,908	-	303,908
Town Attorney	421,796	9,770	431,566
Municipal Judge	262,218	-	262,218
Administration	324,654	21,960	346,614
Town Clerk & Personnel	577,807	13,500	591,307
Finance	548,832	2,000	550,832
Information Technology	501,381	1,500	502,881
Planning	1,046,127	11,600	1,057,727
Town-Wide Services	218,347	23,000	241,347
Town Hall Building	178,049	-	178,049
PD Administration	519,835	7,000	526,835
PD Investigation	396,665	4,000	400,665
PD Patrol	2,895,322	39,840	2,935,162
PD Community Service	518,074	2,689	520,763
PD Special Operations	21,706	-	21,706
Victim Services	239,960	-	239,960
Animal Shelter/Control	263,378	-	263,378
Building Inspections	374,035	15,000	389,035
Public Works Administration	257,645	-	257,645
Streets	1,714,867	143,000	1,857,867
Town Engineer	423,667	-	423,667
Public Works Yard Operations	180,734	-	180,734
Public Garage Operations	88,410	3,000	91,410
Cemetery	41,570	-	41,570
Social Services	675,838	-	675,838
Sports and Events Center	114,763	-	114,763
Public Amenities	101,080	-	101,080
Community Promotions	246,825	23,124	269,949
County-Budgeted Joint Programs	2,884,218	-	2,884,218
Transfers Out	4,633,415	150,000	4,783,415
Total General Fund	<u><u>20,975,126</u></u>	<u><u>470,983</u></u>	<u><u>21,446,108</u></u>
Affordable Housing	<u>1,207,409</u>	<u>-</u>	<u>1,207,409</u>
Total Affordable Housing Fund	<u><u>1,207,409</u></u>	<u><u>-</u></u>	<u><u>1,207,409</u></u>
Parking Exactions Fund	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Total Parking Exactions Fund	<u><u>45,000</u></u>	<u><u>-</u></u>	<u><u>45,000</u></u>
Parks Exactions	<u>9,706</u>	<u>-</u>	<u>9,706</u>
Total Park Exactions	<u><u>9,706</u></u>	<u><u>-</u></u>	<u><u>9,706</u></u>
Employee Housing Fund	<u>911,197</u>	<u>21,984</u>	<u>933,181</u>
Total Employee Housing Fund	<u><u>911,197</u></u>	<u><u>21,984</u></u>	<u><u>933,181</u></u>
Animal Care Fund	38,500	-	38,500
Transfers Out	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Total Animal Care Fund	<u><u>98,500</u></u>	<u><u>-</u></u>	<u><u>98,500</u></u>
Lodging Tax Fund	354,002		354,002
Transfers Out	<u>377,801</u>	<u>-</u>	<u>377,801</u>
Total Lodging Tax Fund	<u><u>731,803</u></u>	<u><u>-</u></u>	<u><u>731,803</u></u>

Expenditures and Other Uses	Approved Budget	Increase (Decrease)	Amended Budget
Vertical Harvest Fund	15,000		15,000
Total Vertical Harvest Fund	15,000	-	15,000
Snow King-Snow Making Fund	52,552		52,552
Total Snow King-Snow Making Fund	52,552	-	52,552
START Administration	598,556	19,638	618,194
START Operations	3,458,493	22,000	3,480,493
START Capital	2,401,250	-	2,401,250
START Indirect Cost Allocations	52,617	-	52,617
Total START Fund Expenditures	6,510,916	41,638	6,552,554
Capital Outlay	5,977,287	184,773	6,162,060
Total Capital Projects Fund	5,977,287	184,773	6,162,060
Capital Outlay	35,000	-	35,000
Total 2006 SPET	35,000	-	35,000
Capital Outlay	1,525,601	-	1,525,601
Total 2010 SPET	1,525,601	-	1,525,601
Capital Outlay	1,365,000	-	1,365,000
Total 2014 SPET	1,365,000	-	1,365,000
Capital Outlay	7,478,268	-	7,478,268
Total 2016 SPET	7,478,268	-	7,478,268
Capital Outlay	2,901,000	-	2,901,000
Total 2017 SPET	2,901,000	-	2,901,000
Water Maintenance & Operation	743,642	(67,471)	676,171
Water Wells	249,135	-	249,135
Water Billing & Accounting	165,148	-	165,148
Water Capital Outlay & Improvements	1,043,977	75,488	1,119,465
Water Loan Expenditures	108,220	-	108,220
Water Transfers Out	488,734	-	488,734
Sewage Plant Operations	835,875	-	835,875
Sewage Maint. & Operations	348,791	-	348,791
Sewage Billing & Accounting	164,640	-	164,640
Sewage Capital Outlay & Improvements	3,734,481	23,523	3,758,004
Sewage Transfers Out	488,734	-	488,734
Total Enterprise Funds	8,371,377	31,540	8,402,917
Employee Insurance	2,308,300	-	2,308,300
Total Insurance Fund	2,308,300	-	2,308,300
Fleet Expenditures	1,933,122	30,000	1,963,122
Total Fleet Management Fund	1,933,122	30,000	1,963,122
Central Equipment Expenses	1,205,099	-	1,205,099
Total Central Equipment Fund	1,205,099	-	1,205,099
IT Services	824,677	16,000	840,677
Total IT Service Fund	824,677	16,000	840,677

REVENUES AND OTHER SOURCES	Approved Budget	Increase (Decrease)	Amended Budget
Taxes	7,121,392	-	7,121,392
Licenses & Permits	888,600	-	888,600
Intergovernmental Revenue	9,751,432	-	9,751,432
Charges for Services	641,273	13,540	654,813
Fines & Forfeitures	403,194	-	403,194
Miscellaneous Revenue	145,757	27,800	173,557
Transfers In	1,090,085	-	1,090,085
Total General Fund	20,041,733	41,340	20,083,073
Licenses & Permits	30,000	-	30,000
Miscellaneous Revenue	10,000	-	10,000
Transfers In	1,182,409	-	1,182,409
Total Affordable Housing Fund	1,222,409	-	1,222,409
Licenses & Permits	1,000	-	1,000
Miscellaneous Revenue	200	-	200
Total Parking Exactions	1,200	-	1,200
Licenses & Permits	10,000	-	10,000
Miscellaneous Revenue	100	-	100
Total Park Exactions	10,100	-	10,100
Miscellaneous Revenue	210,860	-	210,860
Transfers In	300,000	-	300,000
Total Employee Housing Fund	510,860	-	510,860
Miscellaneous Revenue	70,600	-	70,600
Total Animal Care Fund	70,600	-	70,600
Taxes	731,603	-	731,603
Miscellaneous Revenue	200	-	200
Total Lodging Tax Fund	731,803	-	731,803
Contributions & Donations	27,200	-	27,200
Total Vertical Harvest Fund	27,200	-	27,200
Contributions & Donations	52,752	-	52,752
Total Snow King Snow Making Fund	52,752	-	52,752
Intergovernmental Revenue	4,385,326	-	4,385,326
Charges for Services	1,278,376	-	1,278,376
Miscellaneous Revenue	4,500	-	4,500
Transfers In	377,801	-	377,801
Total START Fund Revenues	6,046,003	-	6,046,003
Intergovernmental	1,928,424	-	1,928,424
Miscellaneous Revenue	27,200	-	27,200
Transfers In	3,151,006	-	3,151,006
Total Capital Projects Fund	5,106,630	-	5,106,630
Miscellaneous Revenue	1,100	-	1,100
Total 2006 SPET	1,100	-	1,100
Miscellaneous Revenue	5,200	-	5,200
Total 2010 SPET	5,200	-	5,200
Taxes	-	-	-
Miscellaneous	13,800	-	13,800
Total 2014 SPET	13,800	-	13,800
Taxes	2,154,000	-	2,154,000
Miscellaneous	30,000	-	30,000
Total 2016 SPET	2,184,000	-	2,184,000
Taxes	2,900,000	-	2,900,000
Miscellaneous	1,000	-	1,000
Total 2017 SPET	2,901,000	-	2,901,000

REVENUES AND OTHER SOURCES	Approved Budget	Increase (Decrease)	Amended Budget
Water Charges for Services	2,425,759	-	2,425,759
Water Miscellaneous	21,000	-	21,000
Sewage Charges for Services	3,632,069	-	3,632,069
Sewage Miscellaneous	20,000	-	20,000
Total Enterprise Funds	6,098,828	-	6,098,828
Charges for Services	2,507,117	-	2,507,117
Miscellaneous Revenue	2,500	-	2,500
Total Employee Insurance Fund	2,509,617	-	2,509,617
Charges for Services	1,981,120	-	1,981,120
Miscellaneous Revenue	500	-	500
Transfers In	-	150,000	150,000
Total Fleet Management Fund	1,981,620	150,000	2,131,620
Charges for Services	433,700	-	433,700
Miscellaneous Revenue	129,500	-	129,500
Total Central Equipment Fund	563,200	-	563,200
Charges for Services	680,757	-	680,757
Miscellaneous Revenue	200	-	200
Transfers In	-	-	-
Total IT Service Fund	680,957	-	680,957

CHANGE OF FUND BALANCE	Approved Budget	Increase (Decrease)	Amended Budget
General Fund	(933,393)	(429,643)	(1,363,035)
Affordable Housing	15,000	-	15,000
Parking Exactions Fund	(43,800)	-	(43,800)
Park Exactions Fund	394	-	394
Employee Housing Fund	(400,337)	(21,984)	(422,321)
Vertical Harvest Fund	12,200	-	12,200
Snow Making Fund	200	-	200
Animal Care Fund	(27,900)	-	(27,900)
Lodging Tax Fund	-	-	-
Start Fund	(464,913)	(41,638)	(506,551)
Capital Projects	(870,657)	(184,773)	(1,055,430)
2006 SPET	(33,900)	-	(33,900)
2010 SPET	(1,520,401)	-	(1,520,401)
2014 SPET	(1,351,200)	-	(1,351,200)
2016 SPET	(5,294,268)	-	(5,294,268)
2017 SPET	-	-	-
Enterprise Funds	(2,272,549)	(31,540)	(2,304,089)
Employee Insurance Fund	201,317	-	201,317
Fleet Management Fund	48,498	120,000	168,498
Central Equipment Fund	(641,899)	-	(641,899)
IT Services Fund	(143,720)	(16,000)	(159,720)

PASSED, APPROVED, & ADOPTED this 18th day of June, 2018

Town of Jackson

By: _____
Pete Muldoon
Mayor

ATTEST:

By: _____
Sandy Birdyshaw
Town Clerk

Exhibit A -Schedule of Increases\Decreases

General Fund Expenditures and Other Uses

Town Attorney

Professional Services	3,770	Exceeded budget
Salaries and Wages - Part-Time	6,000	Additional Support Staff

Administration

Salaries & Wages - Regular	17,548	1 Month Town Manager Transition
FICA & Medicare	1,342	1 Month Town Manager Transition
Wyoming Retirement	2,601	1 Month Town Manager Transition
Workers' Compensation	469	1 Month Town Manager Transition

Town Clerk & Personnel

General/Office Supplies	1,500	Exceeded Budget
Employee Recruitment	8,000	Exceeded Budget Due to Turnover
Employee Recognition Program	4,000	Exceeded budget

Finance

Credit Card Fees	2,000	Increase in usage
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Information Technology

Petroleum Products	1,500	Take Home Car Program
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Planning

Professional Services	11,600	Clarion Contract Approved at 5/21/18 Council Meeting
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Patrol - Administration

Prisoner Expense	4,500	Exceeded budget
Petroleum Products	2,500	Take Home Car Program

Patrol - Investigations

Overtime	1,000	Overtime for SnoCross and Hospital, Offsetting Revenue
Petroleum Products	3,000	Take Home Car Program

Police - Patrol

Overtime	4,540	Overtime for SnoCross and Hospital, Offsetting Revenue
Petroleum Products	14,000	Take Home Car Program
Repair & Maint - Shop Parts	13,000	Vehicle Crash, Reimbursed by At-Fault Insurance
Repair & Maint - Shop Labor	300	Vehicle Crash, Reimbursed by At-Fault Insurance
Professional Services	8,000	Contract Law Enforcement for Airport

Police - Community Service Officer

Petroleum Products	1,000	Take Home Car Program
Salaries & Wages - Regular	1,350	Salary Adjustments
FICA & Medicare	103	Salary Adjustments
Wyoming Retirement	200	Salary Adjustments
Workers' Compensation	36	Salary Adjustments

Building Inspections

Professional Services	15,000	Third Party Plan Review, Inspection and Building Official Services
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Streets

Repair & Maint - Shop Parts	58,000	Exceeded budget
R & M - Paint Projects	85,000	Shifting of Projects Due to Spring Season

Parking Garage

Repair & Maint - Buildings	3,000	Exceeded budget
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Community Promotion

Local Promotion	1,500	Bike Conference Sponsorship approved at February 5, 2018 Council Meeting
Local Promotion	10,000	Lienz Delegation Hosted Events
Promo - Holiday Lighting	11,624	Contract exceeded budget and various repairs

Town-Wide Services

Public Education	3,000	Lodging Tax Educational Campaign approved at February 5, 2018 Council Meeting
Public Education	3,000	Exceeded budget
Retreat/In-Service	13,000	Exceeded budget
Employee Events	4,000	Exceeded budget

Transfers Out

Transfer to Fleet Maint Fund	150,000	Transfer Out Fleet Management Fund
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Total General Fund

150,000
470,983

Special Revenue Fund Expenditures and Other Uses**Employee Housing Fund**

R&M - 930 Simon Lane	4,400	Utilities and Reclass Professional Services
R&M - 940 Simon Lane	2,200	Utilities and Reclass Professional Services
R&M - 675 East Hansen	4,400	Utilities and Reclass Professional Services
R&M - 145A West Hansen	1,800	Utilities and Reclass Professional Services
R&M - 145B West Hansen (1)	6,900	Utilities and Reclass Professional Services
R&M - 174 North King	5,200	Utilities and Reclass Professional Services
R&M - 455 #3 Vine Street	800	Utilities and Reclass Professional Services
R&M - Virginian Village #65-7	900	Utilities and Reclass Professional Services
R&M - Virginian Village #65-5	900	Utilities and Reclass Professional Services
Rent - 475 Aspen Drive #2	8,800	Utilities and Reclass Professional Services
Rent - Wildflower Court	5,684	Utilities and Reclass Professional Services
Professional Services	(20,000)	Reclass Professional Services

START Administration

Professional Services	19,638	Tiger Grant Administration and START Fund Working Group
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START Operations

Repair & Maint - Shop Parts	22,000	Exceeded budget
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Total Special Revenue Fund**63,622****Capital Project Fund Expenditures and Other Uses****Capital Projects Fund**

Stellaria Lane & JWG Str Light	14,773	Additional costs of boring, landscaping, lighting control, and material costs
Smith/Simon/May Storm Drainage	90,000	Additional work including Design, Survey, Landscaping, Irrigation, Easements, and Deck Repairs
Highway 22 - Sidewalk Improvement	80,000	Cost associated with change in quantities, site conditions and utility conflicts

Total Capital Projects Fund**184,773****Water Fund Expenditures and Other Uses****Water Maintenance & Operations**

Repair & Maint - Dist Syst	(67,471)	Offset for Well #5 Budget Amendment
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Water Capital Outlay

Well #5	67,471	Exceeded budget
Highway 22 (Westview Townhomes)	8,017	Cost associated with change in quantities, site conditions and utility conflicts

Total Water Fund**8,017****Sewer Fund Expenditures and Other Uses****Sewer Maintenance & Operations**

Repair & Maint - System	15,000	SCADA work related to Spring Creek Lift Station
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Sewer Capital Outlay

Hwy 22 (Westview & JH Air)	8,523	Cost associated with change in quantities, site conditions and utility conflicts
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Total Sewage Fund**23,523****Internal Service Fund Expenditures and Other Uses****IT Service Fund**

Communications Maintenance	16,000	Migrating Cell Phones to in-house; SIM Cards
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Fleet Management Fund

Parts for Resale	30,000	Additional Sheriff Build-Outs, exceeded budget
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Total Internal Service Fund**46,000****Total Expenditures and Other Uses****796,917****General Fund Revenues and Other Sources**

Police Ser-Special Event/Other	13,540	Offsetting Revenue for Overtime
Miscellaneous Reimbursement	14,500	Take Home Car Program
Miscellaneous Revenue	13,300	Reimbursement by At-Fault Insurance

Total General Fund**41,340****Internal Service Fund Revenues and Other Sources****Fleet Management**

Transfer from General Fund	150,000	Transfer In Fleet Management Fund
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Total Internal Service Fund**150,000****Total Revenues and Other Sources****191,340**