



TOWN OF JACKSON

TOWN COUNCIL

AGENDA DOCUMENTATION

PREPARATION DATE: October 11, 2018
MEETING DATE: October 15, 2018

SUBMITTING DEPARTMENT: Finance
DEPARTMENT DIRECTOR: Kelly Thompson
PRESENTER: Kelly Thompson, Finance Director

SUBJECT: Amendment #1 to Fiscal Year 2019 Budget

STATEMENT/PURPOSE

A resolution adopting amendments to the Town of Jackson's fiscal year 2019 budget.

BACKGROUND/ALTERNATIVES

The attached resolution proposes modifications to the Town's current FY 2019 budget. The resolution represents the 2019 amended budget divided into budget divisions (Mayor & Council, Municipal Judge, Town Attorney, etc.). Significant items include budget amendment of \$46,000 contract law enforcement at airport, \$50,770 salaries and benefits for Ombudsman under Victim Services, \$25,000 for building official services, \$4,629,200 for 155 E Pearl Ave acquisition, \$126,000 in upgrades, repairs and maintenance for 155 E Pearl Ave facilities, \$105,000 to lease 4 buses for START, \$19,600 to purchase 2 used buses for START. Capital budget carryovers from FY2018 include \$44,717 for Town Hall roof, \$250,000 for WWTP Solar Project, \$225,000 for Cache Creek Tube Phase 1, \$636,350 for Ultra Violet Disinfection System

ATTACHMENTS

- Resolution 18-17 adopting amendments to the Fiscal Year 2019 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 2019 budget.

Purpose:

To amend the 2019 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 18-17

A RESOLUTION ADOPTING AMENDMENTS TO THE FISCAL YEAR 2019 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 2019 budget is hereby amended as follows:

EXPENDITURES AND OTHER USES	Approved Budget	Increase (Decrease)	Amended Budget
Mayor & Town Council	305,725	-	305,725
Town Attorney	467,142	-	467,142
Municipal Judge	246,965	1,000	247,965
Administration	318,382	-	318,382
Town Clerk & Personnel	610,129	-	610,129
Finance	577,302	7,122	584,424
Information Technology	523,132	-	523,132
Planning	967,525	(9,946)	957,579
Town-Wide Services	159,960	-	159,960
Town Hall Building	168,116	10,000	178,116
PD Administration	554,769	11,999	566,768
PD Investigation	428,639	-	428,639
PD Patrol	3,075,188	48,400	3,123,588
PD Community Service	507,291	-	507,291
PD Special Operations	26,005	-	26,005
Victim Services	247,158	50,770	297,928
Animal Shelter/Control	259,253	4,863	264,116
Building Inspections	383,669	25,000	408,669
Public Works Administration	259,161	-	259,161
Streets	1,802,062	-	1,802,062
Town Engineer	463,988	-	463,988
Public Works Yard Operations	165,239	-	165,239
Public Garage Operations	97,583	-	97,583
Cemetery	19,887	-	19,887
Social Services	699,172	-	699,172
Sports and Events Center	79,203	-	79,203
Public Amenities	76,951	-	76,951
Community Promotions	257,325	5,000	262,325
County-Budgeted Joint Programs	3,308,383	-	3,308,383
Transfers Out	3,917,398	1,125,000	5,042,398
Total General Fund	20,972,702	1,279,208	22,251,910
 Affordable Housing	 285,701	 -	 285,701
Total Affordable Housing Fund	285,701	-	285,701
 Parking Exactions Fund	 35,000	 -	 35,000
Total Parking Exactions Fund	35,000	-	35,000
 Parks Exactions	 -	 -	 -
Total Park Exactions	-	-	-
 Employee Housing Fund	 234,655	 206,085	 440,740
Total Employee Housing Fund	234,655	206,085	440,740
 Animal Care Fund	 25,000	 -	 25,000
 Transfers Out	 35,000	 -	 35,000
Total Animal Care Fund	60,000	-	60,000
 Lodging Tax Fund	 483,074	 -	 483,074
 Transfers Out	 346,764	 -	 346,764
Total Lodging Tax Fund	829,838	-	829,838

Expenditures and Other Uses	Approved Budget	Increase (Decrease)	Amended Budget
Vertical Harvest Fund	42,500		42,500
Total Vertical Harvest Fund	<u>42,500</u>	<u>-</u>	<u>42,500</u>
 Snow King-Snow Making Fund	 52,552	 -	 52,552
Total Snow King-Snow Making Fund	<u>52,552</u>	<u>-</u>	<u>52,552</u>
 START Administration	 712,550	 -	 712,550
START Operations	3,670,984	105,000	3,775,984
START Capital	2,478,750	19,600	2,498,350
START Indirect Cost Allocations	54,346	-	54,346
Total START Fund Expenditures	<u>6,916,630</u>	<u>124,600</u>	<u>7,041,230</u>
 Capital Outlay	 6,572,810	 4,732,282	 11,305,092
Transfers Out	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Total Capital Projects Fund	<u>6,572,810</u>	<u>4,792,282</u>	<u>11,365,092</u>
 Capital Outlay	 150,559	 -	 150,559
Total 2006 SPET	<u>150,559</u>	<u>-</u>	<u>150,559</u>
 Capital Outlay	 361,821	 279,215	 641,036
Total 2010 SPET	<u>361,821</u>	<u>279,215</u>	<u>641,036</u>
 Capital Outlay	 350,000	 225,000	 575,000
Total 2014 SPET	<u>350,000</u>	<u>225,000</u>	<u>575,000</u>
 Capital Outlay	 647,627	 -	 647,627
Total 2016 SPET	<u>647,627</u>	<u>-</u>	<u>647,627</u>
 Capital Outlay	 -	 -	 -
Total 2017 SPET	<u>-</u>	<u>-</u>	<u>-</u>
 Water Maintenance & Operation	 781,730	 -	 781,730
Water Wells	286,760	-	286,760
Water Billing & Accounting	168,789	-	168,789
Water Capital Outlay & Improvements	1,341,427	-	1,341,427
Water Loan Expenditures	108,220	-	108,220
Water Transfers Out	491,086	-	491,086
Sewage Plant Operations	874,973	-	874,973
Sewage Maint. & Operations	369,833	-	369,833
Sewage Billing & Accounting	167,982	-	167,982
Sewage Capital Outlay & Improvements	1,218,185	636,350	1,854,535
Sewage Transfers Out	491,086	-	491,086
Total Enterprise Funds	<u>6,300,071</u>	<u>636,350</u>	<u>6,936,421</u>
 Employee Insurance	 2,464,257	 -	 2,464,257
Total Insurance Fund	<u>2,464,257</u>	<u>-</u>	<u>2,464,257</u>
 Fleet Expenditures	 2,130,632	 -	 2,130,632
Total Fleet Management Fund	<u>2,130,632</u>	<u>-</u>	<u>2,130,632</u>
 Central Equipment Expenses	 514,510	 -	 514,510
Total Central Equipment Fund	<u>514,510</u>	<u>-</u>	<u>514,510</u>
 IT Services	 1,108,852	 -	 1,108,852
Total IT Service Fund	<u>1,108,852</u>	<u>-</u>	<u>1,108,852</u>

REVENUES AND OTHER SOURCES	Approved Budget	Increase (Decrease)	Amended Budget
Taxes	7,659,985	-	7,659,985
Licenses & Permits	1,011,226	-	1,011,226
Intergovernmental Revenue	10,195,931	11,475	10,207,406
Charges for Services	639,501	2,400	641,901
Fines & Forfeitures	408,226	-	408,226
Miscellaneous Revenue	183,857	-	183,857
Transfers In	1,071,518	-	1,071,518
Total General Fund	<u><u>21,170,244</u></u>	<u><u>13,875</u></u>	<u><u>21,184,119</u></u>
Licenses & Permits	30,000	-	30,000
Miscellaneous Revenue	10,000	-	10,000
Transfers In	285,701	-	285,701
Total Affordable Housing Fund	<u><u>325,701</u></u>	<u><u>-</u></u>	<u><u>325,701</u></u>
Licenses & Permits	1,000	-	1,000
Miscellaneous Revenue	200	-	200
Total Parking Exactions	<u><u>1,200</u></u>	<u><u>-</u></u>	<u><u>1,200</u></u>
Licenses & Permits	10,000	-	10,000
Miscellaneous Revenue	100	-	100
Total Park Exactions	<u><u>10,100</u></u>	<u><u>-</u></u>	<u><u>10,100</u></u>
Miscellaneous Revenue	215,660	65,000	280,660
Transfers In	1,250,000	-	1,250,000
Total Employee Housing Fund	<u><u>1,465,660</u></u>	<u><u>65,000</u></u>	<u><u>1,530,660</u></u>
Miscellaneous Revenue	60,200	-	60,200
Total Animal Care Fund	<u><u>60,200</u></u>	<u><u>-</u></u>	<u><u>60,200</u></u>
Taxes	829,638	-	829,638
Miscellaneous Revenue	200	-	200
Total Lodging Tax Fund	<u><u>829,838</u></u>	<u><u>-</u></u>	<u><u>829,838</u></u>
Contributions & Donations	82,200	-	82,200
Total Vertical Harvest Fund	<u><u>82,200</u></u>	<u><u>-</u></u>	<u><u>82,200</u></u>
Contributions & Donations	52,752	-	52,752
Total Snow King Snow Making Fund	<u><u>52,752</u></u>	<u><u>-</u></u>	<u><u>52,752</u></u>
Intergovernmental Revenue	4,892,353	68,530	4,960,883
Charges for Services	1,320,619	-	1,320,619
Miscellaneous Revenue	4,500	-	4,500
Transfers In	346,764	-	346,764
Total START Fund Revenues	<u><u>6,564,236</u></u>	<u><u>68,530</u></u>	<u><u>6,632,766</u></u>
Intergovernmental	1,701,147	11,565	1,712,712
Miscellaneous Revenue	50,000	92,513	142,513
Transfers In	3,381,697	1,125,000	4,506,697
Total Capital Projects Fund	<u><u>5,132,844</u></u>	<u><u>1,229,078</u></u>	<u><u>6,361,922</u></u>
Miscellaneous Revenue	4,000	-	4,000
Total 2006 SPET	<u><u>4,000</u></u>	<u><u>-</u></u>	<u><u>4,000</u></u>
Miscellaneous Revenue	5,000	-	5,000
Total 2010 SPET	<u><u>5,000</u></u>	<u><u>-</u></u>	<u><u>5,000</u></u>
Taxes	-	-	-
Miscellaneous	20,000	-	20,000
Total 2014 SPET	<u><u>20,000</u></u>	<u><u>-</u></u>	<u><u>20,000</u></u>
Taxes	-	-	-
Miscellaneous	1,000	-	1,000
Total 2016 SPET	<u><u>1,000</u></u>	<u><u>-</u></u>	<u><u>1,000</u></u>
Taxes	-	-	-
Miscellaneous	-	-	-
Total 2017 SPET	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

REVENUES AND OTHER SOURCES	Approved Budget	Increase (Decrease)	Amended Budget
Water Intergovernmental	125,000	-	125,000
Water Charges for Services	2,437,476	-	2,437,476
Water Miscellaneous	37,000	-	37,000
Water Transfers In	-	30,000	30,000
Sewage Intergovernmental	125,000	-	125,000
Sewage Charges for Services	2,583,126	-	2,583,126
Sewage Miscellaneous	30,000	-	30,000
Sewage Transfers In	-	30,000	30,000
Total Enterprise Funds	5,337,602	60,000	5,397,602
Charges for Services	2,550,706	-	2,550,706
Miscellaneous Revenue	10,000	-	10,000
Total Employee Insurance Fund	2,560,706	-	2,560,706
Charges for Services	2,195,107	-	2,195,107
Miscellaneous Revenue	200	-	200
Transfers In	-	-	-
Total Fleet Management Fund	2,195,307	-	2,195,307
Charges for Services	553,700	-	553,700
Miscellaneous Revenue	2,000	-	2,000
Transfers In	120,000	-	120,000
Total Central Equipment Fund	675,700	-	675,700
Charges for Services	699,806	-	699,806
Miscellaneous Revenue	200	-	200
Transfers In	175,812	-	175,812
Total IT Service Fund	875,818	-	875,818
CHANGE OF FUND BALANCE	Approved Budget	Increase (Decrease)	Amended Budget
General Fund	197,542	(1,265,333)	(1,067,791)
Affordable Housing	40,000	-	40,000
Parking Exactions Fund	(33,800)	-	(33,800)
Park Exactions Fund	10,100	-	10,100
Employee Housing Fund	1,231,005	(141,085)	1,089,920
Vertical Harvest Fund	39,700	-	39,700
Snow Making Fund	200	-	200
Animal Care Fund	200	-	200
Lodging Tax Fund	-	-	-
Start Fund	(352,394)	(56,070)	(408,464)
Capital Projects	(1,439,966)	(3,563,203)	(5,003,169)
2006 SPET	(146,559)	-	(146,559)
2010 SPET	(356,821)	(279,215)	(636,036)
2014 SPET	(330,000)	(225,000)	(555,000)
2016 SPET	(646,627)	-	(646,627)
2017 SPET	-	-	-
Enterprise Funds	(962,469)	(576,350)	(1,538,819)
Employee Insurance Fund	96,449	-	96,449
Fleet Management Fund	64,675	-	64,675
Central Equipment Fund	161,190	-	161,190
IT Services Fund	(233,034)	-	(233,034)

PASSED, APPROVED, & ADOPTED this 15th day of October , 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		
Municipal Judge		
Salaries & Wages - Regular	1,000	Salary Adjustment
Finance		
Salaries & Wages - Regular	5,800	Salary Adjustment
FICA & Medicare	444	Salary Adjustment
Wyoming Retirement	860	Salary Adjustment
Workers' Compensation	19	Salary Adjustment
Planning		
Salaries & Wages - Regular	(8,100)	Salary Adjustment
FICA & Medicare	(620)	Salary Adjustment
Wyoming Retirement	(1,200)	Salary Adjustment
Workers' Compensation	(26)	Salary Adjustment
Town Hall		
155 Pearl St Exp - Commercial	10,000	Repairs and Maintenance
Patrol - Administration		
Salaries & Wages - Regular	9,870	Salary Adjustment
FICA & Medicare	755	Salary Adjustment
Wyoming Retirement	1,110	Salary Adjustment
Workers' Compensation	264	Salary Adjustment
Police - Patrol		
Professional Services	46,000	Contract Law Enforcement for Airport
Overtime	2,400	Music Events; Offsetting Revenue
Victim Services		
Salaries & Wages - Regular	20,864	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
FICA & Medicare	1,596	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
Health Insurance	22,429	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
Vision Insurance	264	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
Dental Insurance	1,168	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
Wyoming Retirement	3,092	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
Workers' Compensation	557	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
State Unemployment	200	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
Disability/Life Insurance	600	Make Ombudsman FTE Under Victim Services, approved at 6/18/18 Council Meeting
Animal Shelter/Control		
Salaries & Wages - Regular	4,000	Salary Adjustment
FICA & Medicare	306	Salary Adjustment
Wyoming Retirement	450	Salary Adjustment
Workers' Compensation	107	Salary Adjustment
Building Inspections		
Professional Services	25,000	Third Party Plan Review, Inspection and Building Official Services
Community Promotion		
Local Promotion	5,000	Jackson Hole WILD Fest sponsorship approved at 9/18/18 Council Meeting
Transfers Out		
Transfer to Capital Projects	1,125,000	Transfer for 155 E Pearl Ave Acquisition
Total General Fund	<u>1,279,208</u>	

Special Revenue Fund Expenditures and Other Uses

Employee Housing Fund		
Rent - Teton County Weed/Pest	15,675	1 BR bunkhouse and the 4 BR Lockoff
Rent - Wildflower Court	24,000	Lease Approved at February 5, 2018 Council Meeting
Rent - 1177 Meadowlark Lane	21,280	Lease Unit for 9 Months
Rent - Garnick Units	29,130	Lease Unit for 7 Months
155 Pearl St Exp - Housing	116,000	Upgrades, Repairs and Maintenance
START Operations		
Bus Leases	105,000	4 Bus leases
START Capital		
Buses	19,600	2 Used Buses
Total Special Revenue Fund	<u>330,685</u>	

Capital Project Fund Expenditures and Other Uses

Capital Projects Fund		
Hansen Sidewalk	25,000	Planning & Engineering Approved at June 18, 2018 Council Meeting
W. Kelly Ave - Sidewalk	14,600	Exceeded budget

S. Milward St - Sidewalk	7,200	Exceeded budget
Fire Resistant Cedar Shakes	44,717	Capital Project Budget Rollover from FY2018
CNG Facility	11,565	Capital Project Budget Rollover from FY2018
155 Pearl Street Acquistion	4,629,200	155 E Pearl Ave Acquisition
Transfer to Water Fund	30,000	Debt Service Interfund Loan for 155 E Pearl Ave Acquisition
Transfer to Sewage Fund	30,000	Debt Service Interfund Loan for 155 E Pearl Ave Acquisition
2010 SPET Fund		
Install Old TH PV Sys at PW	17,650	Capital Project Budget Rollover from FY2018
Town of Jackson WWTP Solar	250,000	Capital Project Budget Rollover from FY2018
CNG Station	11,565	Capital Project Budget Rollover from FY2018
2014 SPET Fund		
Cache Creek Tube - Phase 1	225,000	Capital Project Budget Rollover from FY2018
Total Capital Projects Fund	<u>5,296,497</u>	

Water Fund Expenditures and Other Uses

Total Water Fund	<u>-</u>
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Sewer Fund Expenditures and Other Uses

Sewer Capital Outlay	
Ultra Violet System Upgrades	636,350
Total Sewage Fund	<u>636,350</u>

Internal Service Fund Expenditures and Other Uses

Total Internal Service Fund	<u>-</u>
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Total Expenditures and Other Uses

7,542,739

General Fund Revenues and Other Sources

Police Ser-Special Event/Other	2,400	Music Events; Offsetting Revenue
County Reimb- Planning	(5,470)	Salary Adjustment
County Reimb - Victim Services	16,945	County Match for Salary Adjustment
Total General Fund	<u>13,875</u>	

Special Revenue Fund

Employee Housing Fund	
Rents - TC Weed and Pest Unit	12,000
Rents - Wildflower Court	24,000
Rents - 1177 Meadowlark Lane	9,000
Rent - Garnick Units	14,000
Rents - 155 E Pearl Housing	6,000
START Fund	
Teton County Grant - Start	68,530
Total Special Revenue Fund	<u>133,530</u>

1 BR bunkhouse and the 4 BR Lockoff

Offsetting Revenue, Wildflower Court Lease

Offsetting Revenue, Meadowlark Lease

Offsetting Revenue, Garnick Units

Employee Housing Rent

County Match Revenue for Used Buses and Leases

Water Revenues and Other Sources

Transfer In Capital Proj Fund	30,000	Debt Service Interfund Loan for 155 E Pearl Ave Acquisition
Total Water Revenues and Other Sources	<u>30,000</u>	

Debt Service Interfund Loan for 155 E Pearl Ave Acquisition

Sewer Revenues and Other Sources

Transfer In Capital Proj Fund	30,000	Debt Service Interfund Loan for 155 E Pearl Ave Acquisition
Total Sewer Revenues and Other Sources	<u>30,000</u>	

Debt Service Interfund Loan for 155 E Pearl Ave Acquisition

Capital Project Revenues and Other Sources

Capital Projects Fund	
TC CNG Fueling Station	11,565
Rent - 155 Pearl Street Commercial	92,513
Transfer In - General Fund 5th	1,125,000
Total Capital Projects Fund	<u>1,229,078</u>

Offsetting EMP Revenue

Per Lease approved 9/17/18 Council meeting

Transfer for 155 E Pearl Ave Acquisition

Internal Service Fund Revenues and Other Sources	
Total Internal Service Fund	<u>-</u>

Total Revenues and Other Sources

1,436,483