



# 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:

<b>EXPENDITURES AND OTHER USES</b>	<b>Approved Budget</b>	<b>Increase (Decrease)</b>	<b>Amended Budget</b>
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	<u>20,972,702</u>	<u>1,279,208</u>	<u>22,251,910</u>
Affordable Housing	<u>285,701</u>	<u>-</u>	<u>285,701</u>
Total Affordable Housing Fund	<u>285,701</u>	<u>-</u>	<u>285,701</u>
Parking Exactions Fund	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Total Parking Exactions Fund	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Parks Exactions	<u>-</u>	<u>-</u>	<u>-</u>
Total Park Exactions	<u>-</u>	<u>-</u>	<u>-</u>
Employee Housing Fund	<u>234,655</u>	<u>206,085</u>	<u>440,740</u>
Total Employee Housing Fund	<u>234,655</u>	<u>206,085</u>	<u>440,740</u>
Animal Care Fund	25,000	-	25,000
Transfers Out	35,000	-	35,000
Total Animal Care Fund	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Lodging Tax Fund	483,074		483,074
Transfers Out	346,764		346,764
Total Lodging Tax Fund	<u>829,838</u>	<u>-</u>	<u>829,838</u>

<b>Expenditures and Other Uses</b>	<b>Approved Budget</b>	<b>Increase (Decrease)</b>	<b>Amended Budget</b>
Vertical Harvest Fund	42,500		42,500
Total Vertical Harvest Fund	42,500	-	42,500
Snow King-Snow Making Fund	52,552		52,552
Total Snow King-Snow Making Fund	52,552	-	52,552
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	6,916,630	124,600	7,041,230
Capital Outlay	6,572,810	4,732,282	11,305,092
Transfers Out	-	60,000	60,000
Total Capital Projects Fund	6,572,810	4,792,282	11,365,092
Capital Outlay	150,559	-	150,559
Total 2006 SPET	150,559	-	150,559
Capital Outlay	361,821	279,215	641,036
Total 2010 SPET	361,821	279,215	641,036
Capital Outlay	350,000	225,000	575,000
Total 2014 SPET	350,000	225,000	575,000
Capital Outlay	647,627	-	647,627
Total 2016 SPET	647,627	-	647,627
Capital Outlay	-	-	-
Total 2017 SPET	-	-	-
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	6,300,071	636,350	6,936,421
Employee Insurance	2,464,257	-	2,464,257
Total Insurance Fund	2,464,257	-	2,464,257
Fleet Expenditures	2,130,632	-	2,130,632
Total Fleet Management Fund	2,130,632	-	2,130,632
Central Equipment Expenses	514,510	-	514,510
Total Central Equipment Fund	514,510	-	514,510
IT Services	1,108,852	-	1,108,852
Total IT Service Fund	1,108,852	-	1,108,852

<b>REVENUES AND OTHER SOURCES</b>	<b>Approved Budget</b>	<b>Increase (Decrease)</b>	<b>Amended Budget</b>
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
<b>Total General Fund</b>	<b>21,170,244</b>	<b>13,875</b>	<b>21,184,119</b>
Licenses & Permits	30,000	-	30,000
Miscellaneous Revenue	10,000	-	10,000
Transfers In	285,701	-	285,701
<b>Total Affordable Housing Fund</b>	<b>325,701</b>	<b>-</b>	<b>325,701</b>
Licenses & Permits	1,000	-	1,000
Miscellaneous Revenue	200	-	200
<b>Total Parking Exactions</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>
Licenses & Permits	10,000	-	10,000
Miscellaneous Revenue	100	-	100
<b>Total Park Exactions</b>	<b>10,100</b>	<b>-</b>	<b>10,100</b>
Miscellaneous Revenue	215,660	65,000	280,660
Transfers In	1,250,000	-	1,250,000
<b>Total Employee Housing Fund</b>	<b>1,465,660</b>	<b>65,000</b>	<b>1,530,660</b>
Miscellaneous Revenue	60,200	-	60,200
<b>Total Animal Care Fund</b>	<b>60,200</b>	<b>-</b>	<b>60,200</b>
Taxes	829,638	-	829,638
Miscellaneous Revenue	200	-	200
<b>Total Lodging Tax Fund</b>	<b>829,838</b>	<b>-</b>	<b>829,838</b>
Contributions & Donations	82,200	-	82,200
<b>Total Vertical Harvest Fund</b>	<b>82,200</b>	<b>-</b>	<b>82,200</b>
Contributions & Donations	52,752	-	52,752
<b>Total Snow King Snow Making Fund</b>	<b>52,752</b>	<b>-</b>	<b>52,752</b>
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
<b>Total START Fund Revenues</b>	<b>6,564,236</b>	<b>68,530</b>	<b>6,632,766</b>
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
<b>Total Capital Projects Fund</b>	<b>5,132,844</b>	<b>1,229,078</b>	<b>6,361,922</b>
Miscellaneous Revenue	4,000	-	4,000
<b>Total 2006 SPET</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
Miscellaneous Revenue	5,000	-	5,000
<b>Total 2010 SPET</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
Taxes	-	-	-
Miscellaneous	20,000	-	20,000
<b>Total 2014 SPET</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
Taxes	-	-	-
Miscellaneous	1,000	-	1,000
<b>Total 2016 SPET</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
Taxes	-	-	-
Miscellaneous	-	-	-
<b>Total 2017 SPET</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>REVENUES AND OTHER SOURCES</b>	<b>Approved Budget</b>	<b>Increase (Decrease)</b>	<b>Amended Budget</b>
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
<b>Total Enterprise Funds</b>	<b>5,337,602</b>	<b>60,000</b>	<b>5,397,602</b>
Charges for Services	2,550,706	-	2,550,706
Miscellaneous Revenue	10,000	-	10,000
<b>Total Employee Insurance Fund</b>	<b>2,560,706</b>	<b>-</b>	<b>2,560,706</b>
Charges for Services	2,195,107	-	2,195,107
Miscellaneous Revenue	200	-	200
Transfers In	-	-	-
<b>Total Fleet Management Fund</b>	<b>2,195,307</b>	<b>-</b>	<b>2,195,307</b>
Charges for Services	553,700	-	553,700
Miscellaneous Revenue	2,000	-	2,000
Transfers In	120,000	-	120,000
<b>Total Central Equipment Fund</b>	<b>675,700</b>	<b>-</b>	<b>675,700</b>
Charges for Services	699,806	-	699,806
Miscellaneous Revenue	200	-	200
Transfers In	175,812	-	175,812
<b>Total IT Service Fund</b>	<b>875,818</b>	<b>-</b>	<b>875,818</b>
<b>CHANGE OF FUND BALANCE</b>	<b>Approved Budget</b>	<b>Increase (Decrease)</b>	<b>Amended Budget</b>
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 15<sup>th</sup> 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**1,279,208**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**330,685**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 Acquisition	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
<b>2010 SPET Fund</b>		
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
<b>2014 SPET Fund</b>		
Cache Creek Tube - Phase 1	225,000	Capital Project Budget Rollover from FY2018
<b>Total Capital Projects Fund</b>	<b>5,296,497</b>	
<b>Water Fund Expenditures and Other Uses</b>		
<b>Total Water Fund</b>	<b>-</b>	
<b>Sewer Fund Expenditures and Other Uses</b>		
<b>Sewer Capital Outlay</b>		
Ultra Violet System Upgrades	636,350	Capital Project Budget Rollover from FY2018
<b>Total Sewage Fund</b>	<b>636,350</b>	
<b>Internal Service Fund Expenditures and Other Uses</b>		
<b>Total Internal Service Fund</b>	<b>-</b>	
<b>Total Expenditures and Other Uses</b>	<b>7,542,739</b>	
<b>General Fund Revenues and Other Sources</b>		
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
<b>Total General Fund</b>	<b>13,875</b>	
<b>Special Revenue Fund</b>		
<b>Employee Housing Fund</b>		
Rents - TC Weed and Pest Unit	12,000	1 BR bunkhouse and the 4 BR Lockoff
Rents - Wildflower Court	24,000	Offsetting Revenue, Wildflower Court Lease
Rents - 1177 Meadowlark Lane	9,000	Offsetting Revenue, Meadowlark Lease
Rent - Garnick Units	14,000	Offsetting Revenue, Garnick Units
Rents - 155 E Pearl Housing	6,000	Employee Housing Rent
<b>START Fund</b>		
Teton County Grant - Start	68,530	County Match Revenue for Used Buses and Leases
<b>Total Special Revenue Fund</b>	<b>133,530</b>	
<b>Water Revenues and Other Sources</b>		
Transfer In Capital Proj Fund	30,000	Debt Service Interfund Loan for 155 E Pearl Ave Acquisition
<b>Total Water Revenues and Other Sources</b>	<b>30,000</b>	
<b>Sewer Revenues and Other Sources</b>		
Transfer In Capital Proj Fund	30,000	Debt Service Interfund Loan for 155 E Pearl Ave Acquisition
<b>Total Sewer Revenues and Other Sources</b>	<b>30,000</b>	
<b>Capital Project Revenues and Other Sources</b>		
<b>Capital Projects Fund</b>		
TC CNG Fueling Station	11,565	Offsetting EMP Revenue
Rent - 155 Pearl Street Commercial	92,513	Per Lease approved 9/17/18 Council meeting
Transfer In - General Fund 5th	1,125,000	Transfer for 155 E Pearl Ave Acquisition
<b>Total Capital Projects Fund</b>	<b>1,229,078</b>	
<b>Internal Service Fund Revenues and Other Sources</b>		
<b>Total Internal Service Fund</b>	<b>-</b>	
<b>Total Revenues and Other Sources</b>	<b>1,436,483</b>	